

WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2017 Assembly Bill 583	Assembly Amendment 1
Memo published: January 18, 2018	Contact: Zach Ramirez, Staff Attorney

2017 ASSEMBLY BILL 583

2017 Assembly Bill 583 exempts from the sales and use tax disaster relief services provided by an electric cooperative to another electric cooperative or by a telecommunications utility to another telecommunications utility, if the services are performed during a period that begins 10 days before a state of emergency is declared by the Governor and ends 60 days after the state of emergency ends.

ASSEMBLY AMENDMENT 1

Assembly Amendment 1 changes the period during which services must be performed in order to qualify for the tax exemption.

Assembly Amendment 1 removes the requirement for the Governor to have declared a state of emergency. Instead, it provides that eligible services qualify for the exemption if they are performed during a "time when an electric cooperative wishing to receive services from another electric cooperative or a telecommunications utility wishing to receive services from another telecommunications utility invokes a mutual aid agreement and at least 20 percent of the electrical or telecommunications system is nonoperational."

BILL HISTORY

On January 8, 2018, Representative Quinn offered Assembly Amendment 1. On January 17, 2018, the Assembly Committee on Energy and Utilities recommended adoption of Assembly Amendment 1 on a vote of Ayes, 13; Noes, 0; and passage of the bill, as amended, on a vote of Ayes, 13; Noes, 0.

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