
Wisconsin Legislative Council

AMENDMENT MEMO



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2023 Senate Bill 323

Senate Amendments 1 and 2

2023 SENATE BILL 323

Current law imposes a tax on the real and tangible personal property of a telephone company, subject to certain exemptions, as specified in the statutes. A “telephone company” means any person that provides telecommunications services to another person, including the resale of services provided by another telephone company. 2023 Senate Bill 323 (SB 323) creates an exemption from this tax for tangible personal property, beginning with assessments as of January 1, 2023.

SENATE AMENDMENT 1

Senate Amendment 1 (SA 1) to SB 323 modifies the exemption under the bill so that it first applies to assessments as of January 1, 2024 (instead of 2023, as introduced).

SENATE AMENDMENT 2

Senate Amendment 2 (SA 2) to SB 323 further modifies the exemption so that it first applies to assessments as of January 1, 2027 (instead of either 2023, as introduced, or 2024, as under SA 1).

BILL HISTORY

On June 7, 2023, Senator Bradley introduced SB 323. On December 4, 2023, Senator Bradley offered Senate Amendment 1. On December 20, 2023, the Senate Committee on Utilities and Technology recommended adoption of SA 1 to SB 323, and passage of the bill, as amended, on votes of Ayes, 5; Noes, 0. On January 12, 2024, the Joint Survey Committee on Tax Exemptions found that the tax exemption provisions in SB 323 are good public policy on a vote of Ayes, 5; Noes, 3. On February 1, 2024, the Joint Committee on Finance recommended adoption of SA 1 to SB 323, and passage of the bill, as amended, on votes of Ayes, 11; Noes, 4. On February 16, 2024, Senator Bradley offered SA 2 to SB 323. On February 20, 2024, the Senate adopted SA 1 and SA 2 on voice votes, and passed SB 323, as amended, on a vote of Ayes, 30; Noes, 2.

For a full history of the bill, visit the Legislature’s [bill history page](#).

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