

State of Wisconsin



2017 Assembly Bill 583

Date of enactment: **April 16, 2018**
Date of publication*: **April 17, 2018**

2017 WISCONSIN ACT 290

AN ACT to create 77.54 (68) of the statutes; **relating to:** a sales and use tax exemption for services performed during a disaster period by electric cooperatives or telecommunications utilities.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.54 (68) of the statutes is created to read:

77.54 (68) (a) The sales price from the sale of and the use or other consumption of a service provided by an electric cooperative to another electric cooperative, or by a telecommunications utility to another telecommunications utility, for disaster relief work performed during a disaster period.

(b) In this subsection:

2. "Disaster period" means the time that begins 10 days before a state of emergency and ends 60 days after the state of emergency ends.

3. "Disaster relief work" means work, including repairing, renovating, installing, building, or performing other services or activities, relating to infrastructure in

this state that has been damaged, impaired, or destroyed in connection with a state of emergency.

4. "Electric cooperative" has the meaning given in s. 76.48 (1g) (c).

4m. "State of emergency" means the 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.

5. "Telecommunications utility" has the meaning given in s. 196.01 (10).

SECTION 2. Effective date.

(1) This act takes effect retroactively on January 1, 2017.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."