



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-1628/P1  
JK:amn

DOA:.....Martin, BB0435 - Impose tax on all sales of prewritten computer software

**FOR 2023-2025 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**GENERAL TAXATION**

***Prewritten computer software***

This bill imposes the sales tax on the sale of the right to access and use prewritten computer software that remains in the possession of the seller or third party, including sales made on a per use, per user, per license, or subscription basis. Current law defines "prewritten computer software" as computer software that is not designed and developed by the author to the specifications of a specific purchaser.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 77.52 (2) (a) 21. of the statutes is created to read:

77.52 (2) (a) 21. The sale of the right to access and use prewritten computer software, as defined in s. 77.51 (10r), if possession of the prewritten computer

software is maintained by the seller or a 3rd party, including sales made on a per use, per user, per license, or subscription basis, or some other basis. This subdivision includes the sale of the right to access and use prewritten computer software to perform data processing and information services, regardless of whether the primary purpose of the transaction is the processed data, including check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

**SECTION 9437. Effective dates; Revenue.**

(1) PREWRITTEN COMPUTER SOFTWARE. The treatment of s. 77.52 (2) (a) 21. takes effect on the first day of the 6th month beginning after publication.

(END)