



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1407/P1

KP:skw

DOA:.....Martin, BB0296 - Telecom and communication tower property tax exemption

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

Telecom and communication tower exemption

The bill exempts radio, cellular, and telecommunication towers from the property tax. The bill also exempts radio, cellular, and telecommunication towers that are classified as real property from the telephone company tax.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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

SECTION 1. 70.11 (48) of the statutes is created to read:

70.11 (48) RADIO, CELLULAR, AND TELECOMMUNICATION TOWERS. Radio, cellular, and telecommunication towers used exclusively to support equipment that provides telecommunications services, as defined in s. 76.80 (3), or that is used as digital broadcasting equipment that is exempt under s. 70.111 (25).

SECTION 2. 76.81 (1) of the statutes is amended to read:

76.81 (1) Except as provided in sub. (2), there is imposed a tax on the real property of, and the tangible personal property of, every telephone company, excluding property that is exempt from the property tax under s. 70.11 (39) ~~and~~

BILL**SECTION 2**

(39m), and (48), motor vehicles that are exempt under s. 70.112 (5), property that is used less than 50 percent in the operation of a telephone company, as provided under s. 70.112 (4) (b), treatment plant and pollution abatement equipment that is exempt under s. 70.11 (21), and qualified broadband service property. Except as provided in s. 76.815, the rate for the tax imposed on each description of real property and on each item of tangible personal property is the net rate for the prior year for the tax under ch. 70 in the taxing jurisdictions where the description or item is located. The real and tangible personal property of a telephone company shall be assessed as provided under s. 70.112 (4) (b).

SECTION 9337. Initial applicability; Revenue.

(1) TELECOM AND COMMUNICATION TOWER EXEMPTION. The treatment of ss. 70.11 (48) and 76.81 (1) first applies to the property tax assessments as of January 1, 2026.

(END)