



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-3879/1  
JK:amn

## 2023 ASSEMBLY BILL 371

July 27, 2023 – Introduced by Representatives STEFFEN, BROOKS, RETTINGER and WICHGERS, cosponsored by Senators BRADLEY, NASS and QUINN. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to renumber and amend* 76.81; and *to create* 76.81 (2) of the statutes;  
2             **relating to:** exempting personal property from the tax imposed on telephone  
3             companies.

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### ***Analysis by the Legislative Reference Bureau***

Current law imposes a tax on the real and tangible personal property of a telephone company, not including computers, cash registers, fax machines, motor vehicles, treatment plant and pollution abatement equipment, qualified broadband service property, and property used less than 50 percent in the operation of the telephone company. Current law defines a “telephone company” as any person that provides to another person telecommunications services, including the resale of services provided by another telephone company.

This bill exempts from the tax on a telephone company the company’s tangible personal property, beginning with assessments in 2023.

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.

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

