



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-3089/1
JK:amn

2023 SENATE BILL 323

June 7, 2023 - Introduced by Senators BRADLEY, NASS and QUINN, cosponsored by Representatives STEFFEN, BROOKS, RETTINGER and WICHGERS. Referred to Committee on Utilities and Technology.

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.

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.

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

SENATE BILL 323**SECTION 1**

1 **SECTION 1.** 76.81 of the statutes is renumbered 76.81 (1) and amended to read:

2 76.81 (1) ~~There~~ Except as provided in sub. (2), there is imposed a tax on the real
3 property of, and the tangible personal property of, every telephone company,
4 excluding property that is exempt from the property tax under s. 70.11 (39) and
5 (39m), motor vehicles that are exempt under s. 70.112 (5), property that is used less
6 than 50 percent in the operation of a telephone company, as provided under s. 70.112
7 (4) (b), treatment plant and pollution abatement equipment that is exempt under s.
8 70.11 (21), and qualified broadband service property. Except as provided in s. 76.815,
9 the rate for the tax imposed on each description of real property and on each item of
10 tangible personal property is the net rate for the prior year for the tax under ch. 70
11 in the taxing jurisdictions where the description or item is located. The real and
12 tangible personal property of a telephone company shall be assessed as provided
13 under s. 70.112 (4) (b).

14 **SECTION 2.** 76.81 (2) of the statutes is created to read:

15 76.81 (2) Beginning with the assessments as of January 1, 2023, the tangible
16 personal property of a telephone company is exempt from taxation under this
17 subchapter.

18

(END)