

# State of Wisconsin



2019 Assembly Bill 344

Date of enactment: **March 3, 2020**  
Date of publication\*: **March 4, 2020**

## 2019 WISCONSIN ACT 128

AN ACT *to amend* 76.81; and *to create* 76.80 (2), (2m) and (5) of the statutes; **relating to:** telephone company tax exemption for property used to provide broadband service.

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

**SECTION 1.** 76.80 (2), (2m) and (5) of the statutes are created to read:

76.80 (2) "Qualified broadband service property" means tangible personal property that meets any of the following standards:

(a) The property is installed in a rural area prior to January, 1, 2020, and is used to provide Internet access service to the rural area at actual speeds that are at least a download speed of 25 megabits per second and an upload speed of 3 megabits per second.

(b) The property is installed in a rural or underserved area after December 31, 2019, and is used to provide Internet access service to the rural or underserved area at actual speeds that meet or exceed the higher of the following thresholds:

1. A download speed of 25 megabits per second and an upload speed of 3 megabits per second.

2. The download and upload speed benchmarks for fixed services as designated by the federal communications commission in its inquiries regarding advanced telecommunications capability under 47 USC 1302 (b).

(2m) "Rural area" means an area in this state that is located outside a federal metropolitan statistical area or is located in a city, village, or town with a population of not more than 14,000 and a population density of not

more than 2,500 per square mile. For purposes of sub. (2) (a), the determination of whether an area meets the criteria of this subsection shall be made on the basis of the 2010 federal decennial census, except that the determination of population density shall be made using the 2017 population density per square mile by municipality estimates available from the department of administration.

(5) "Underserved area" means an area in this state in which Internet access service at the highest speed threshold described in sub. (2) (b) is not available from at least 2 wired providers.

**SECTION 2.** 76.81 of the statutes is amended to read:

**76.81 Imposition.** 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 (39m), 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), and 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

\* 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."

telephone company shall be assessed as provided under s. 70.112 (4) (b).

**SECTION 3. Initial applicability.**

(1) This act first applies to the property tax assess-

ments as of January 1, 2021, except that the treatment of s. 76.80 (2) (a) first applies to the property tax assessments as of January 1, 2025.

