



## 2013 ASSEMBLY BILL 5

February 1, 2013 - Introduced by Representatives KLEEFISCH, JACQUE, STRACHOTA, TITTL, PETRYK, JORGENSEN, DOYLE, A. OTT, NERISON, BIES, BROOKS, NASS, THIESFELDT, SUDER, JAGLER, WEATHERSTON, WRIGHT, ZEPNICK, MURPHY, STONE, LEMAHIEU, MASON, HULSEY, TRANEL, SINICKI, ENDSLEY, PRIDEMORE and KESSLER, cosponsored by Senators GROTHMAN, LASEE, HANSEN, KEDZIE, PETROWSKI, T. CULLEN, SCHULTZ, LEIBHAM, VUKMIR, GUDEx and OLSEN. Referred to Committee on State and Local Finance.

1     **AN ACT to create** 70.111 (25m) and 77.54 (23n) of the statutes; **relating to:** sales  
2             and property tax exemptions for property used by commercial radio and  
3             television stations.

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### *Analysis by the Legislative Reference Bureau*

Under current law, digital broadcasting equipment owned and used by a radio or television station is exempt from personal property taxes. In addition, the sale of radio and television programs, including related advertising, is exempt from the sales and use tax.

This bill provides a property tax exemption for the personal property of a commercial radio or television station that is used in the origination or integration of various sources of program material for commercial radio or television transmissions that are, generally, available to the public free of charge. The bill also creates a sales and use tax exemption for the equipment that is sold to a person who is licensed to operate a commercial radio or television station in this state, if the equipment is used in the origination or integration of various sources of program material for commercial radio or television transmissions that are, generally, available to the public free of charge.

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.

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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:*

1           **SECTION 1.** 70.111 (25m) of the statutes is created to read:

2           70.111 (25m) COMMERCIAL RADIO AND TELEVISION STATION PROPERTY. Personal  
3 property of a commercial radio or television station that is used in the origination or  
4 integration of various sources of program material for commercial radio or television  
5 transmissions that are generally available to the public free of charge without a  
6 subscription or service agreement, including transmitters, towers, vehicles licensed  
7 for highway use, and personal property used to transmit or receive signals from a  
8 satellite. The exemption under this subsection applies to the property described in  
9 this subsection regardless of whether the property is considered personal property  
10 or is so affixed to real property as to be classified as real property.

11           **SECTION 2.** 77.54 (23n) of the statutes is created to read:

12           77.54 (23n) The sales price from the sales of tangible personal property and  
13 property under s. 77.52 (1) (c) to, and the storage, use, or other consumption of  
14 tangible personal property and property under s. 77.52 (1) (c) by, a person who is  
15 licensed to operate a commercial radio or television station in this state, if the  
16 tangible personal property or property under s. 77.52 (1) (c) is used exclusively and  
17 directly in, or is fuel or electricity consumed in, the origination or integration of  
18 various sources of program material for commercial radio or television transmissions  
19 that are generally available to the public free of charge without a subscription or  
20 service agreement. This subsection applies to vehicles licensed for highway use and  
21 equipment used to transmit or receive signals from a satellite.

