

## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2017 Assembly Bill 583

**Assembly Amendment 1** 

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## 2017 ASSEMBLY BILL 583

2017 Assembly Bill 583 exempts from the sales and use tax disaster relief services provided by an electric cooperative to another electric cooperative or by a telecommunications utility to another telecommunications utility, if the services are performed during a period that begins 10 days before a state of emergency is declared by the Governor and ends 60 days after the state of emergency ends.

## **ASSEMBLY AMENDMENT 1**

Assembly Amendment 1 changes the period during which services must be performed in order to qualify for the tax exemption.

Assembly Amendment 1 removes the requirement for the Governor to have declared a state of emergency. Instead, it provides that eligible services qualify for the exemption if they are performed during a "time when an electric cooperative wishing to receive services from another electric cooperative or a telecommunications utility wishing to receive services from another telecommunications utility invokes a mutual aid agreement and at least 20 percent of the electrical or telecommunications system is nonoperational."

## **BILL HISTORY**

On January 8, 2018, Representative Quinn offered Assembly Amendment 1. On January 17, 2018, the Assembly Committee on Energy and Utilities recommended adoption of Assembly Amendment 1 on a vote of Ayes, 13; Noes, 0; and passage of the bill, as amended, on a vote of Ayes, 13; Noes, 0.

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