



1997 ASSEMBLY BILL 38

January 29, 1997 - Introduced by Representatives SCHNEIDER, BRANDEMUEHL, TURNER, GRONEMUS and PLALE. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.52 (2) (a) 5. of the statutes; **relating to:** exempting certain
2 telecommunications services from the sales tax.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax exemption for telecommunications services that allow persons who have transmitters to communicate with a hospital when they need medical attention.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* 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:

3 **SECTION 1.** 77.52 (2) (a) 5. of the statutes is amended to read:
4 77.52 (2) (a) 5. The sale of telecommunications services, not including services
5 that allow persons who have transmitters to communicate with a hospital when they
6 need medical attention, that originate in this state and are charged to a service
7 address in this state, regardless of the location where that charge is billed or paid.

