



## 2023 ASSEMBLY BILL 272

May 17, 2023 - Introduced by Representatives SUMMERFIELD, ARMSTRONG, CALLAHAN, EDMING, GREEN, HURD, KRUG, KURTZ, MAGNAFICI, MOSES, MURSAU, NOVAK, OLDENBURG, PETRYK, PRONSCHINSKE, ROZAR, SAPIK, SHANKLAND, SNYDER, STEFFEN, SUBECK, SWEARINGEN, VANDERMEER and ALLEN, cosponsored by Senators QUINN, BRADLEY, JAMES, NASS, STAFSHOLT, TESTIN, TOMCZYK, BALLWEG and FELZKOWSKI. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to create* 71.05 (1) (i), 71.26 (3) (ag) 5., 71.34 (1k) (aj) and 71.45 (1) (dp)  
2             of the statutes; **relating to:** an income and franchise tax exemption for  
3             broadband expansion grants.

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### *Analysis by the Legislative Reference Bureau*

This bill exempts from state income and franchise taxes income received in the form of a grant issued by the state or by the federal government for broadband expansion in this state. Current law provides an income and franchise tax exemption for income received in the form of allocations issued by this state with moneys received from the federal Coronavirus Relief Fund to be used for broadband expansion. The bill prohibits claiming the exemption under the bill and the exemption under current law for the same grant.

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.

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

4             **SECTION 1.** 71.05 (1) (i) of the statutes is created to read:

