
Wisconsin Legislative Council

ACT MEMO



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April 8, 2024

2023 Wisconsin Act 140
[2023 Senate Bill 323]

**Telephone Company Personal
Property Tax Exemption**

Current law imposes a tax on the real and tangible personal property of a telephone company, subject to certain exemptions, as specified in the statutes. A “telephone company” means any person that provides telecommunications services to another person, including the resale of services provided by another telephone company. 2023 Wisconsin Act 140 creates an exemption from the tax on tangible personal property of a telephone company, beginning with assessments as of January 1, 2027.

Effective date: March 23, 2024

For a full history of the bill, visit the Legislature’s [bill history page](#).

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