



TaxNewsFlash

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KPMG reports: Louisiana (exempt cable services); Wisconsin (property tax exemption)

KPMG This Week in State Tax—produced weekly by the KPMG State and Local Tax practice—focuses on recent state and local tax developments.

- **Louisiana:** The Board of Tax Appeals concluded that a cable television provider was not liable for parish sales taxes on its sales of video on demand and pay-per-view programming. The matter involved several parishes that had audited the taxpayer and issued separate assessments that were consolidated before the board. Under Louisiana law, there is a prohibition against imposing state and local sales taxes on amounts collected from a cable television subscriber for regular cable service. The board rejected the parishes' assertion that the transactions were akin to the sale or rental of tangible personal property and found that the on demand and pay-per-view programming was regular cable service.
- **Wisconsin:** A state appellate court recently addressed whether a manufacturer qualified for a property tax exemption for machinery, tools, and patterns not used in manufacturing. Under Wisconsin law, all property is subject to property taxation unless an exemption applies. While most property is assessed locally, manufacturing property is assessed by the Department of Revenue. While the taxpayer's property was manufacturing property subject to assessment by the Department of Revenue, certain of the property was not used directly and exclusively in the manufacturing process; it was this property that the taxpayer argued was exempt. Relying on legislative history, the court concluded that the legislature intended the exemption for machinery, tools and patterns not used in manufacturing to apply only to non-manufacturing property that was locally assessed.

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