

LEGAL UPDATES

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## Services

State & Local  
Taxation (SaLT)

Tax

Telecommunications

## Professionals

JOSEPH A. PICKART  
MILWAUKEE:  
414.978.5541  
JOSEPH.PICKART@  
HUSCHBLACKWELL.COM

ANTHONY J. ANZELMO  
MILWAUKEE:  
414.978.5421  
ANTHONY.ANZELMO@  
HUSCHBLACKWELL.COM

SMITHA CHINTAMANENI  
MILWAUKEE:  
414.978.5504  
SMITHA.CHINTAMANENI@  
HUSCHBLACKWELL.COM

# Wisconsin Repeals Tax on Telecommunications Towers

On July 3, 2025, Wisconsin Governor Tony Evers signed 2025 Wisconsin Act 15 into law, marking a significant milestone for the telecommunications industry in the state. This new legislation specifically exempts radio, cellular, and telecommunications towers from property taxation, bringing much-needed clarity to an area that has been the subject of ongoing assessment challenges and industry uncertainty.

This latest reform builds upon the sweeping changes introduced by 2023 Wisconsin Act 12. Signed on June 20, 2023, Act 12 repealed Wisconsin's personal property tax effective January 1, 2024. Prior to this, Wisconsin taxed all personal property unless specifically exempted, creating a patchwork of compliance requirements for businesses.

After Act 12, the Wisconsin Department of Revenue issued guidance to determine whether property was taxable real property or exempt personal property based on a three-factor test established by state law and prior court decisions.

Despite these guidelines, assessment challenges quickly emerged, particularly regarding telecommunications towers. Some towers were classified as taxable real property, while others were deemed exempt personal property, leading to inconsistent tax treatment across the state. This uncertainty resulted in a wave of appeals, with several cases currently pending.

2025 Wisconsin Act 15 resolves this ambiguity by explicitly exempting radio, cellular, and telecommunications towers from property tax. Section 212 of Act 15 adds these towers to the list of property types exempted under Wis. Stat. § 70.11. The exemption takes effect for property tax assessments as of January 1, 2026. Additionally, for telephone company tax assessments, the exemption under Wis. Stat. § 76.81(1) will apply beginning January 1, 2027.

## **What this means to you**

Landlords, tenants, and telecommunications companies should review their lease agreements and property holdings in light of these changes. Wisconsin businesses will benefit from reduced taxation and can redirect resources. Importantly, the resolution of the tower taxation issue will likely result in the withdrawal of numerous pending assessment appeals.

## **Contact us**

For more on how this law may impact your specific situation, please contact Joseph Pickart, Anthony Anzelmo, Smitha Chintamaneni, or a Husch Blackwell State and Local Tax professional.