



2001 ASSEMBLY BILL 907

March 14, 2002 – Introduced by Representatives TRAVIS, AINSWORTH, BOYLE, MILLER and SKINDRUD, cosponsored by Senator CHVALA. Referred to Committee on Ways and Means.

1 **AN ACT** *to create* 66.0612 of the statutes; **relating to:** requiring cities, villages,
2 and towns to pay certain amounts to the overlying taxing jurisdictions of
3 certain tax-exempt country clubs.

Analysis by the Legislative Reference Bureau

Under current law, if a municipality (city, village, or town) leases land to a country club, the land is tax-exempt. Under this bill, if a municipality leases land, or land and improvements, to a country club that charges a membership fee of at least \$1,000 annually, the municipality must pay to all other overlying taxing jurisdictions an amount equal to the amount that the overlying taxing jurisdiction would receive if the country club's land, or land and improvements, were taxable property.

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:

4 **SECTION 1.** 66.0612 of the statutes is created to read:
5 **66.0612 Municipal payments, country clubs.** (1) **DEFINITIONS.** In this
6 section:

ASSEMBLY BILL 907**SECTION 1**

1 (a) "Country club" means a country club that charges a membership fee of at
2 least \$1,000 annually.

3 (b) "Municipality" means a city, village, or town.

4 **(2) PAYMENTS IN PLACE OF TAXES.** If a municipality leases land, or land and
5 improvements on that land, to a country club, the municipality shall pay each
6 overlying taxing jurisdiction, not later than January 15 annually, an amount equal
7 to the amount of property taxes that the overlying taxing jurisdiction would receive
8 during the year with respect to the country club if the country club's land, or land and
9 improvements on that land, were taxable.

10 **SECTION 2. Initial applicability.**

11 (1) This act first applies to the fiscal year of a city, village, or town that begins
12 on January 1, 2003.

13 (END)