



2005 ASSEMBLY BILL 348

April 22, 2005 - Introduced by Representatives WIECKERT, ZEPNICK, VOS, TOWNSEND, GARD, BALLWEG, OWENS, PRIDEMORE, KESSLER, HINES, MOLEPSKE, LAMB, UNDERHEIM, MUSSER, SHILLING, VAN ROY, KAUFERT, NELSON, KRAWCZYK, VRUWINK, OTT and GIELOW, cosponsored by Senators ROESSLER, ELLIS, KEDZIE, DARLING, JAUCH, BRESKE, HANSEN and LASSA. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to amend* 70.11 (12) (a) of the statutes; **relating to:** a property tax
2 exemption for property owned by Goodwill Industries.

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations, such as the Salvation Army, the Boy Scouts of America, the Girl Scouts, the Young Men's Christian Association, and the Young Women's Christian Association, is exempt from the property tax. Under this bill, property owned by Goodwill Industries is also exempt from the property tax.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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:

3 **SECTION 1.** 70.11 (12) (a) of the statutes is amended to read:
4 70.11 (12) (a) Property owned by units which are organized in this state of the
5 following organizations: the Salvation Army; Goodwill Industries; the Boy Scouts
6 of America; the Boys' Clubs of America; the Girl Scouts or Camp Fire Girls; the Young

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1 Men's Christian Association, not exceeding 40 acres for property that is located
2 outside the limit of any incorporated city or village and not exceeding 10 acres for
3 property that is located inside the limit of any incorporated city or village; the Young
4 Women's Christian Association, not exceeding 40 acres for property that is located
5 outside the limit of any incorporated city or village and not exceeding 10 acres for
6 property that is located inside the limit of any incorporated city or village; or any
7 person as trustee for them of property used for the purposes of those organizations,
8 provided no pecuniary profit results to any individual owner or member.

9 **SECTION 2. Initial applicability.**

10 (1) This act first applies to property tax assessments as of January 1, 2005.

11 (END)