



## 2013 SENATE BILL 113

March 28, 2013 – Introduced by Senators LEIBHAM, OLSEN, SCHULTZ and PETROWSKI, cosponsored by Representatives TITTL, THIESFELDT, JACQUE, KLEEFISCH, BIES, NYGREN, LEMAHIEU and OHNSTAD. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

1     **AN ACT** *to create* 70.11 (12) (c) of the statutes; **relating to:** a property tax  
2             exemption for a nonprofit resale store.

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***Analysis by the Legislative Reference Bureau***

Under current law, the property of certain charitable organizations is exempt from property taxes, including property owned by the Salvation Army, Goodwill Industries, the Boy Scouts of America, and the Young Men's Christian Association. Under this bill, the property of a resale store that is owned by a nonprofit organization is exempt from property taxes, if at least 50 percent of the store's revenue is given to another nonprofit organization located in the same county as the store.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3             **SECTION 1.** 70.11 (12) (c) of the statutes is created to read:  
4             70.11 (**12**) (c) All property of a resale store that is owned by a nonprofit  
5             organization that qualifies for the income tax exemption under section 501 (c) (3) of

**SENATE BILL 113****SECTION 1**

1 the Internal Revenue Code, if at least 50 percent of the revenue generated by the  
2 resale store is given to one other nonprofit organization located in the same county  
3 where the resale store is located. In this paragraph, "resale store" means a store that  
4 primarily sells used tangible personal property at retail.

5 **SECTION 2. Initial applicability.**

6 (1) This act first applies to the property tax assessments as of January 1, 2014.

7 (END)