



## 2013 SENATE BILL 299

September 13, 2013 – Introduced by Senator JAUCH, cosponsored by Representative BEWLEY. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

1     **AN ACT** *to create* 70.62 (4) of the statutes; **relating to:** an exemption from the  
2             county property tax levy for municipalities on Madeline Island and Washington  
3             Island that levy taxes for airports or for public health or economic development  
4             services.

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### *Analysis by the Legislative Reference Bureau*

Under this bill, a town located on Madeline Island or Washington Island is exempt from the county property tax levy related to operating or maintaining, or providing services to, an airport or for public health or economic development services, if the town levies a tax for the same purposes and in an amount that is proportionate to the amount the county levies for those purposes.

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:*

5             **SECTION 1.** 70.62 (4) of the statutes is created to read:

**SENATE BILL 299****SECTION 1**

1           70.62 (4) EXEMPTION FROM LEVY. (a) If a county levies a tax under sub. (1) for  
2 operating or maintaining, or providing services to, an airport, for public health  
3 services, or economic development services, a town located in the county, and on  
4 Madeline Island or Washington Island, shall be exempt from the taxes levied for such  
5 purposes if the town applies to the county for an exemption and the town provides  
6 documentation with the application that indicates that the town levies a tax for the  
7 same purpose that is at least equal to the amount calculated as follows:

8           1. Divide the amount of tax the county levied in the prior year for operating or  
9 maintaining, or providing services to, an airport, for public health services, or  
10 economic development services, less any amount levied for capital expenditures, by  
11 the equalized valuation of property in that area of the county that was subject to the  
12 county property tax levy for such services in the prior year.

13           2. Multiply the amount determined under subd. 1. by the equalized valuation  
14 of property in the town for the current year.

15           (b) For purposes of par. (a), "public health services" includes emergency fire,  
16 ambulance, and medical services and operating or maintaining a community health  
17 care clinic. For purposes of par. (a), "economic development services" includes  
18 providing community, business, and economic development information and  
19 assistance services and programs, loans, surveys, design assistance, site preparation  
20 and infrastructure for brownfield development, administrative assistance, and  
21 permitting assistance.

**SECTION 2. Initial applicability.**

22           (1) This act first applies to the property tax assessments as of January 1, 2013.

24           (END)