



2013 SENATE BILL 499

January 15, 2014 – Introduced by Senator LAZICH, cosponsored by Representatives KUGLITSCH, SINICKI, KAUFERT, NASS, THIESFELDT, BARNES, GOYKE, JOHNSON, KAHL, MILROY, PASCH, RIEMER, SMITH, VRUWINK, WACHS, ZAMARRIPA and ZEPNICK. Referred to Elections and Urban Affairs.

1 **AN ACT** *to create* 70.11 (46) of the statutes; **relating to:** creating a property tax
2 exemption for a nonprofit youth baseball association.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for buildings and personal property owned by; and land, not exceeding six acres, that is owned or leased by; a nonprofit youth baseball association.

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.

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

3 **SECTION 1.** 70.11 (46) of the statutes is created to read:
4 70.11 (46) NONPROFIT YOUTH BASEBALL ASSOCIATIONS. Land not exceeding 6
5 acres, the buildings on that land, and personal property, if the land is owned or leased
6 by, and the buildings and personal property are owned by, a nonprofit youth baseball

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SECTION 1

1 association and used exclusively for the purposes of the association. Leasing all or
2 a portion of the property does not render the property taxable if all of the leasehold
3 income is used for maintaining the leased property.

4 **SECTION 2. Initial applicability.**

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

6 (END)