



## 1999 ASSEMBLY BILL 219

March 16, 1999 - Introduced by Representatives SYKORA, MUSSER, RYBA and SKINDRUD, cosponsored by Senator DRZEWIECKI. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to create** 70.11 (40) of the statutes; **relating to:** a tax exemption on real  
2     property used for nonprofit activities.

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### *Analysis by the Legislative Reference Bureau*

Under current law, real property owned and used by certain nonprofit or charitable organizations is exempt from real property taxes. This bill creates a property tax exemption for any portion of real property used for nonprofit activities by a community, a local association or a local organization. The bill does not require that a real property owner be a nonprofit or charitable organization to qualify for the tax exemption.

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 *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 (40) of the statutes is created to read:  
4     70.11 (40) REAL PROPERTY USED FOR NONPROFIT ACTIVITIES. Any portion of real  
5     property used exclusively for nonprofit activities by a community, a local association

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1 or a local organization, if the real property owner derives no pecuniary profit from  
2 the activities.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to assessments as of January 1, 2000.

5 (END)