



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2005 Senate Bill 404**

**Senate Substitute  
Amendment 1**

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### **2005 Senate Bill 404**

Currently, recreational mobile homes are exempt from personal property taxes. 2005 Senate Bill 404 creates a tax credit for personal property taxes on any aftermarket addition, attachment, annex, foundation, or appurtenance adjoining or affixed to a recreational mobile home that would have been exempt from personal property taxes, except that the mobile home exceeds the 400 square foot limitation because of the addition to the mobile home.

### **Senate Substitute Amendment 1**

Senate Substitute Amendment 1 eliminates the personal property tax credit from the bill and instead clarifies the property tax exemption in current law. Under the substitute amendment, the exemption applies to steps and a platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile home, but does not apply to any other addition, attachment, deck or patio.

### **Legislative History**

On March 1, 2006, the Senate Committee on Job Creation, Economic Development and Consumer Affairs recommended adoption of Senate Substitute Amendment 1 by a vote of Ayes, 4; Noes, 0; and recommended passage of the bill, as amended, by a vote of Ayes, 4; Noes, 0.

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