

State of Wisconsin



2009 Senate Bill 215

Date of enactment: **March 10, 2010**

Date of publication*: **March 24, 2010**

2009 WISCONSIN ACT 155

AN ACT *to create* 70.11 (45) of the statutes; **relating to:** a property tax exemption for snowmobile and all-terrain vehicle clubs.

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

SECTION 1. 70.11 (45) of the statutes is created to read:

70.11 (45) SNOWMOBILE AND ALL-TERRAIN VEHICLE CLUBS. Trail groomers owned by a snowmobile club or

an all-terrain vehicle club that is exempt from taxation under section 501 (c) (3), (4), or (7) of the Internal Revenue Code.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2009.

* Section 991.11, WISCONSIN STATUTES 2007-08 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].