



**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

**2009 Wisconsin Act 155**  
[2009 Senate Bill 215]

**Property Tax Exemptions  
Snowmobile and All-Terrain  
Vehicle Clubs**

2009 Wisconsin Act 155 creates a property tax exemption for 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.

This exemption first applies to the property tax assessments as of January 1, 2009.

*Effective date:* 2009 Wisconsin Act 155 takes effect on March 25, 2010.

*Prepared by:* Laura Rose, Deputy Director

April 26, 2010

LR:ty

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.