

**2013 DRAFTING REQUEST**

**Bill**

Received: 1/22/2014 Received By: jkreye  
Wanted: As time permits Same as LRB: -3878  
For: Sheila Harsdorf (608) 266-7745 By/Representing: brook  
May Contact: Drafter: jkreye  
Subject: Tax, Property - exemption Addl. Drafters:  
Extra Copies:

Submit via email: YES  
Requester's email: Sen.Harsdorf@legis.wisconsin.gov  
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Property tax exemption for rented personal property

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 2/5/2014	scalvin 1/22/2014	jfrantze 1/22/2014	_____	lparisi 1/22/2014	lparisi 1/22/2014	State S&L Tax
/2		scalvin 2/5/2014	rschlue 2/5/2014	_____	mbarman 2/5/2014	mbarman 2/5/2014	State S&L Tax

FE Sent For:

@  
INTRO

<END>

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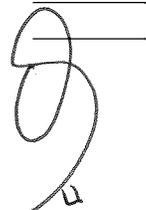
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/1	jkreye 1/22/2014	scalvin 1/22/2014 <i>1/2 sac 02/05/2014</i>	jfrantze 1/22/2014 <i>1/2 sac 02/05/2014</i>		lparisi 1/22/2014	lparisi 1/22/2014	State S&L Tax

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*<END> 2/5/14*

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*Please jacket  
Harsdorf*

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/1	jkreye		<i>J</i>	<i>1/22</i>			State S&L Tax

FE Sent For:

<END>



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-3878/1

JK:sac:jm

Stay 5

2013 BILL

Today

no changes

4062/1

PT

gen cat

1 AN ACT *to amend* 70.111 (22) of the statutes; **relating to:** the property tax  
2 exemption for rented personal property.

***Analysis by the Legislative Reference Bureau***

Under current law, certain personal property held for rental for periods of one month or less to multiple users for their temporary use is exempt from the property tax. Under this bill, certain property held primarily for rental for periods of 364 days or less to multiple users for their temporary use is exempt from the property tax.

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. 70.111 (22) of the statutes is amended to read:

4 70.111 (22) RENTED PERSONAL PROPERTY. Personal property held primarily for  
5 rental for periods of ~~one month~~ 364 days or less to multiple users for their temporary  
6 use, if the property is not rented with an operator, if the owner is not a subsidiary or

**BILL****SECTION 1**

1 affiliate of any other enterprise which is engaged in any business other than personal  
2 property rental, if the owner is classified in group number 735, industry number  
3 7359 of the 1987 standard industrial classification manual published by the U.S.  
4 office of management and budget, or under 532412 of the 2012 North American  
5 Industry Classification System published by the U.S. bureau of the census, and if the  
6 property is equipment, including construction equipment but not including  
7 automotive and computer-related equipment, television sets, video recorders and  
8 players, cameras, photographic equipment, audiovisual equipment, photocopying  
9 equipment, sound equipment, public address systems and video tapes; party  
10 supplies; appliances; tools; dishes; silverware; tables; or banquet accessories.

**SECTION 2. Initial applicability.**

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

13 (END)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-3878/2

JK:sac:rs

**2013 BILL**

1 **AN ACT to renumber and amend** 70.111 (22); and **to create** 70.111 (22) (b) of  
2 the statutes; **relating to:** the property tax exemption for rented personal  
3 property.

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***Analysis by the Legislative Reference Bureau***

Under current law, certain personal property held for rental for periods of one month or less to multiple users for their temporary use is exempt from the property tax, if the property owner is primarily engaged in the business of renting or leasing property. Under this bill, certain property held primarily for rental for periods of 364 days or less to multiple users for their temporary use is exempt from the property tax, if the property owner is primarily engaged in the business of renting or leasing heavy equipment for construction, mining, or forestry.

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.

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

4 **SECTION 1.** 70.111 (22) of the statutes is renumbered 70.111 (22) (a) and  
5 amended to read:

Amend  
A

Amend  
2-10

**BILL**

2-10  
1           70.111 (22) (a) ~~Personal~~ Except as provided in par. (b), personal property held  
2 for rental for periods of one month or less to multiple users for their temporary use,  
3 if the property is not rented with an operator, if the owner is not a subsidiary or  
4 affiliate of any other enterprise which is engaged in any business other than personal  
5 property rental, if the owner is classified in group number 735, industry number  
6 7359 of the 1987 standard industrial classification manual published by the U.S.  
7 office of management and budget and if the property is equipment, including  
8 construction equipment but not including automotive and computer-related  
9 equipment, television sets, video recorders and players, cameras, photographic  
10 equipment, audiovisual equipment, photocopying equipment, sound equipment,  
11 public address systems and video tapes; party supplies; appliances; tools; dishes;  
12 silverware; tables; or banquet accessories.

13           **SECTION 2.** 70.111 (22) (b) of the statutes is created to read:

14           70.111 (22) (b) Personal property held primarily for rental for periods of 364  
15 days or less to multiple users for their temporary use, if the property is not rented  
16 with an operator, if the owner is not a subsidiary or affiliate of any other enterprise  
17 which is engaged in any business other than personal property rental, if the owner  
18 is classified under 532412 of the North American Industry Classification System,  
19 2012 edition, published by the U.S. bureau of the census, and if the property is heavy  
20 equipment used for construction, mining, or forestry, including bulldozers,  
21 earthmoving equipment, well-drilling machinery and equipment, or cranes.

22           **SECTION 3. Initial applicability.**

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

24           (END)

*End of insert 2-10*



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-4062/1  
JK:sac:ff

RMR

2013 BILL

Today 2-5-14

gen cab

1 AN ACT to amend 70.111 (22) of the statutes; relating to: the property tax  
2 exemption for rented personal property.

*Analysis by the Legislative Reference Bureau*

Under current law, certain personal property held for rental for periods of one month or less to multiple users for their temporary use is exempt from the property tax. Under this bill, certain property held primarily for rental for periods of 364 days or less to multiple users for their temporary use is exempt from the property tax.

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. 70.111 (22) of the statutes is amended to read:  
4 70.111 (22) RENTED PERSONAL PROPERTY. Personal property held primarily for  
5 rental for periods of ~~one month~~ 364 days or less to multiple users for their temporary  
6 use, if the property is not rented with an operator, if the owner is not a subsidiary or

Insert A

**BILL****SECTION 1**

1 affiliate of any other enterprise which is engaged in any business other than personal  
2 property rental, if the owner is classified in group number 735, industry number  
3 7359 of the 1987 standard industrial classification manual published by the U.S.  
4 office of management and budget, or under 532412 of the 2012 North American  
5 Industry Classification System published by the U.S. bureau of the census, and if the  
6 property is equipment, including construction equipment but not including  
7 automotive and computer-related equipment, television sets, video recorders and  
8 players, cameras, photographic equipment, audiovisual equipment, photocopying  
9 equipment, sound equipment, public address systems and video tapes; party  
10 supplies; appliances; tools; dishes; silverware; tables; or banquet accessories.

**SECTION 2. Initial applicability.**

11  
12 (1) This act first applies to the property tax assessments as of January 1, 2014.

13 (END)

Insert 2-10

**Barman, Mike**

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**From:** LRB.Legal  
**To:** Sen.Harsdorf  
**Subject:** Draft review: LRB -4062/2 Topic: Property tax exemption for rented personal property  
**Attachments:** 13-4062/2

**State of Wisconsin - Legislative Reference Bureau**  
One East Main Street - Suite 200 - Madison

**The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent.** If you have any questions concerning the draft or would like to have it redrafted, please contact Joseph T. Kreye, Senior Attorney, at (608) 266-2263, at [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov), or at One East Main Street, Suite 200.

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**We will re-jacket this draft for the <sup>Senate</sup>~~Assembly~~ and send it (by page) to your office this afternoon.**

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If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at [LRB.Legal@legis.wisconsin.gov](mailto:LRB.Legal@legis.wisconsin.gov) or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

**Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.**