

1979 Assembly Bill 596

Date published: May 21, 1980

CHAPTER 349, Laws of 1979

AN ACT to create 70.111 (18) of the statutes, relating to granting a property tax exemption for solar and wind energy systems.

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

SECTION 1. Declaration of policy. The legislature finds that it is in the interest of the state to use renewable, nonpolluting solar and wind energy as an alternative to nonrenewable sources of energy. Furthermore, since the long-term advantages to society of solar and wind energy are often not reflected in their cost, the legislature declares that the expedient development of these sources of energy not now economically competitive should be fostered by providing temporary state and local tax incentives added to federal incentives that encourage the use of solar and wind energy.

SECTION 2. 70.111 (18) of the statutes is created to read:

70.111 (18) **SOLAR AND WIND ENERGY SYSTEMS.** Solar energy systems and wind energy systems which, as of the January 1 assessment date, are certified by the department of industry, labor and human relations as meeting the standards under s. 101.57 (5). In this subsection, "solar energy system" has the meaning given under s. 101.57 (8) (b), but does not include equipment or components that would be present as part of a conventional energy system or a system that operates without mechanical means. In this subsection, "wind energy system" has the meaning given under s. 101.57 (8) (d), but does not include equipment or components that would be present as part of a conventional energy system. The exemption under this subsection is effective until December 31, 1995.

SECTION 3. Declaratory judgment. Upon enactment of this act, the attorney general shall promptly commence an action seeking a declaratory judgment that solar and wind energy systems can be exempted from the property tax in the manner specified by this act. The attorney general shall petition for leave to commence the action as an original action before the Wisconsin supreme court. If that petition is denied, he or she shall commence the action in the circuit court for Dane county.

1717

CHAPTER 349

SECTION 4. Effective date. The treatment of 70.111 (18) of the statutes by this act takes effect on the January 1 following publication.
