



1995 SENATE BILL 22

January 19, 1995 - Introduced by Senator WINEKE, cosponsored by Representative TRAVIS. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 70.11 (2) of the statutes; **relating to:** discontinuing the
2 property tax exemption for governmental property that is leased and which the
3 lessee uses as a country club.

Analysis by the Legislative Reference Bureau

Under current law, nearly all of the property that local units of government own is exempt from the property tax, even if the local unit of government leases it to another entity. This bill discontinues the exemption for property that a local unit of government owns and leases to another entity that uses it as a country club and charges an annual membership fee of at least \$1,000.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will 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:

4 **SECTION 1.** 70.11 (2) of the statutes is amended to read:
5 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
6 Property owned by any county, city, village, town, school district, technical college
7 district, public inland lake protection and rehabilitation district, metropolitan
8 sewerage district, municipal water district created under s. 198.22 or town sanitary
9 district; lands belonging to cities of any other state used for public parks; land

1 tax-deeded to any county or city before January 2; but any residence located upon
2 property owned by the county for park purposes which is rented out by the county
3 for a nonpark purpose shall not be exempt from taxation. Except as to land acquired
4 under s. 59.965 (2) (d) this exemption shall not apply to land conveyed after August
5 17, 1961, to any such governmental unit or for its benefit while the grantor or others
6 for his or her benefit are permitted to occupy the land or part thereof in consideration
7 for the conveyance. Leasing the property exempt under this subsection, regardless
8 of the lessee and the use of the leasehold income, does not render that property
9 taxable unless the lessee uses the property for a country club and charges an annual
10 membership fee of at least \$1,000.

11 **SECTION 2. Effective date.**

12 (1) This act takes effect on the January 1 after publication.

13 (END)