$\begin{array}{c} LRB-4049/1 \\ JK:jld:rs \end{array}$

2003 ASSEMBLY BILL 951

March 11, 2004 – Introduced by Representatives Townsend, Ainsworth, Bies, Gronemus, Gunderson, Hahn, Kestell, Loeffelholz, McCormick, Olsen, Ott and Underheim, cosponsored by Senator Roessler. Referred to Joint Survey Committee on Tax Exemptions.

AN ACT *to amend* 70.11 (20) (a) of the statutes; **relating to:** expanding the property tax exemption for property held in trust for the public interest to include activities related to improving or stabilizing fish populations.

Analysis by the Legislative Reference Bureau

Under current law, property that is owned by, or held in trust for, a nonprofit organization and used to preserve native wild plant or native wild animal life, Indian mounds or other works of ancient persons, or geological or geographical formations of scientific interest is exempt from property taxes. Under this bill property that is owned by, or held in trust for, a nonprofit organization and used for activities that may improve or stabilize fish populations is exempt from property taxes.

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 this 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:

- **SECTION 1.** 70.11 (20) (a) of the statutes is amended to read:
- 5 70.11 (20) (a) The property is used to preserve native wild plant or native wild animal life, Indian mounds or other works of ancient persons or geological or

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geographical formations of scientific interest; or the property is used for activities
that may improve or stabilize fish populations, including improving habitat and
water quality, constructing or improving spawning areas, spawning protection, fish
stocking, research and studies related to fish populations, promoting selective
harvesting or catch-and-release, managing aquatic ecosystems, and education and
public awareness regarding state fish populations.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2004.

9 (END)