



1995 ASSEMBLY BILL 268

March 29, 1995 - Introduced by Representatives R. YOUNG, SPRINGER and L. YOUNG, cosponsored by Senator WINEKE. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to repeal** 70.11 (4m) and 70.11 (25); **to amend** 70.11 (4); and **to repeal**
2 **and recreate** 185.981 (5) of the statutes; **relating to:** discontinuing the
3 property tax exemptions for cooperative sickness care associations, hospital
4 service corporations, medical research foundations and hospitals.

Analysis by the Legislative Reference Bureau

This bill discontinues the property tax exemption for cooperative sickness care associations, hospital service corporations, medical research foundations and hospitals.

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:

5 **SECTION 1.** 70.11 (4) of the statutes is amended to read:
6 70.11 (4) EDUCATIONAL, RELIGIOUS AND BENEVOLENT INSTITUTIONS; WOMEN'S CLUBS;
7 HISTORICAL SOCIETIES; FRATERNITIES; LIBRARIES. Property owned and used exclusively
8 by educational institutions offering regular courses 6 months in the year; or by
9 churches or religious, educational or benevolent associations, including benevolent
10 nursing homes and retirement homes for the aged but not including associations

1 organized under s. 185.981, not including corporations organized under s. 613.80 and
2 not including property owned by any nonstock, nonprofit corporation which services
3 guaranteed student loans for others or on its own account, and also including
4 property owned and used for housing for pastors and their ordained assistants,
5 members of religious orders and communities, and ordained teachers, whether or not
6 contiguous to and a part of other property owned and used by such associations or
7 churches; or by women's clubs; or by domestic, incorporated historical societies; or
8 by domestic, incorporated, free public library associations; or by fraternal societies
9 operating under the lodge system (except university, college and high school
10 fraternities and sororities), but not exceeding 10 acres of land necessary for location
11 and convenience of buildings while such property is not used for profit. Property
12 owned by churches or religious associations necessary for location and convenience
13 of buildings, used for educational purposes and not for profit, shall not be subject to
14 the 10-acre limitation but shall be subject to a 30-acre limitation. Property that is
15 exempt from taxation under this subsection and is leased remains exempt from
16 taxation only if, in addition to the requirements specified in the introductory phrase
17 of this section, the lessee does not discriminate on the basis of race.

18 **SECTION 2.** 70.11 (4m) of the statutes is repealed.

19 **SECTION 3.** 70.11 (25) of the statutes is repealed.

20 **SECTION 4.** 185.981 (5) of the statutes is repealed and recreated to read:

21 185.981 (5) Every such cooperative association is a charitable and benevolent
22 corporation, and its income and the transfer of property to it are exempt from
23 taxation as provided in ss. 71.26 (1) (a) and 71.45 (1), and its employees shall be
24 excluded from the provisions of ch. 108 as provided in s. 108.02.

25 **SECTION 5. Effective date.**

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

2 (END)