



1995 ASSEMBLY BILL 362

May 10, 1995 - Introduced by Representatives TRAVIS, BALDWIN, BALDUS, R. YOUNG, DOBYNS, AINSWORTH, PLOMBON, BELL, BOYLE, MORRIS-TATUM and ROBSON, cosponsored by Senator WINEKE. Referred to Committee on Ways and Means.

1 **AN ACT to create** 66.323 of the statutes; **relating to:** requiring cities, villages
2 and towns to pay certain amounts to the overlying taxing jurisdictions of
3 certain tax-exempt country clubs.

Analysis by the Legislative Reference Bureau

Under current law, if a municipality (city, village or town) leases land to a country club, the land is tax-exempt. Under this bill, if a municipality leases land, or land and improvements, to a country club that charges a membership fee of at least \$1,000 annually, the municipality must pay to all other overlying taxing jurisdictions an amount equal to the amount that the overlying taxing jurisdiction would receive if the country club's land, or land and improvements, were taxable property.

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.** 66.323 of the statutes is created to read:
5 **66.323 Municipal payments, country clubs.** (1) **DEFINITIONS.** In this
6 section:
7 (a) "Country club" means a country club that charges a membership fee of at
8 least \$1,000 annually.
9 (b) "Municipality" means a city, village or town.

