



2011 ASSEMBLY BILL 680

March 8, 2012 - Introduced by Representatives STONE, SINICKI, KUGLITSCH, ZAMARRIPA, BROOKS, RICHARDS, ZEPNICK and PASCH. Referred to Committee on Ways and Means.

1 **AN ACT** *to create* 70.11 (46) of the statutes; **relating to:** creating a property tax
2 exemption for a nonprofit youth baseball association.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for buildings and personal property owned by; and land, not exceeding six acres, that is owned or leased by; a nonprofit youth baseball association.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to 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:

3 **SECTION 1.** 70.11 (46) of the statutes is created to read:
4 70.11 (46) NONPROFIT YOUTH BASEBALL ASSOCIATIONS. Land not exceeding 6
5 acres, the buildings on that land, and personal property, if the land is owned or leased
6 by, and the buildings and personal property are owned by, a nonprofit youth baseball

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SECTION 1

1 association and all the property is used exclusively for the purposes of the
2 association. Leasing all or a portion of the property does not render the property
3 taxable if all of the leasehold income is used for maintaining the leased property.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to the property tax assessments as of January 1, 2012.

6 (END)