



2017 ASSEMBLY BILL 889

January 30, 2018 - Introduced by Representatives VRUWINK, SUBECK, BERCEAU and SINICKI, cosponsored by Senator VINEHOUT. Referred to Committee on Environment and Forestry.

1 **AN ACT** *to create* 77.81 (5e), 77.81 (5g), 77.82 (1) (a) 3. and 77.82 (1) (b) 5. of the
2 statutes; **relating to:** eligibility for managed forest land program.

Analysis by the Legislative Reference Bureau

This bill provides that land is eligible for designation as managed forest land (MFL) only if the land is owned by a resident of this state.

Under the MFL program administered by the Department of Natural Resources, the owner of a parcel of land designated as MFL makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. Under the program, MFL is designated as either "open" or "closed" to public access. MFL that is designated as "open" must be kept open for hunting, fishing, hiking, sight-seeing, and cross-country skiing. For MFL that is designated as "closed," the owner must make an additional payment per acre.

The bill provides that a parcel of land is eligible for designation as MFL only if the parcel is owned by a person whose principal dwelling is located in this state or a business entity whose principal place of business is located in this state. The bill defines "principal dwelling" to mean any dwelling that is used by the owner of the dwelling as a primary residence on January 1 of the year in which the owner claims exemption from property tax on a parcel of MFL. The bill defines "principal place of business" to mean the primary location where a business entity conducts business on January 1 of the year in which the business entity claims exemption from property tax on a parcel of MFL.

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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:

1 **SECTION 1.** 77.81 (5e) of the statutes is created to read:

2 77.81 **(5e)** "Principal dwelling" means any dwelling that is used by the owner
3 of the dwelling as a primary residence on January 1 of the year in which the owner
4 claims exemption from property tax on a parcel of managed forest land under s. 77.84
5 (1).

6 **SECTION 2.** 77.81 (5g) of the statutes is created to read:

7 77.81 **(5g)** "Principal place of business" means the primary location where a
8 business entity conducts business on January 1 of the year in which the business
9 entity claims exemption from property tax on a parcel of managed forest land under
10 s. 77.84 (1).

11 **SECTION 3.** 77.82 (1) (a) 3. of the statutes is created to read:

12 77.82 **(1)** (a) 3. The parcel is owned by a person whose principal dwelling is
13 located in this state or a business entity whose principal place of business is located
14 in this state.

15 **SECTION 4.** 77.82 (1) (b) 5. of the statutes is created to read:

16 77.82 **(1)** (b) 5. A parcel that is owned in part or in whole by a person whose
17 principal residence is not located in this state.

18 **SECTION 5. Initial applicability.**

19 (1) This act first applies to an application to designate a parcel of land as
20 managed forest land that is filed on the effective date of this subsection.

21

(END)