



2019 ASSEMBLY BILL 763

January 21, 2020 - Introduced by Representatives HUTTON and SANFELIPPO, cosponsored by Senator KOYENGA. Referred to Committee on Ways and Means.

1 **AN ACT** *to amend* 42.11, 70.11 (1) and 70.11 (44) of the statutes; **relating to:** a
2 technical correction to the property tax exemption for an Olympic Ice Training
3 Center.

Analysis by the Legislative Reference Bureau

Current law provides a property tax exemption for property owned by a nonprofit corporation that operates an Olympic Ice Training Center on land purchased from the state. This bill makes a technical correction to the exemption, and related provisions, by changing "Olympic Ice Training Center" to "National Ice Training Center."

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 *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.** 42.11 of the statutes is amended to read:
5 **42.11 Olympic National Ice Training Center.** The state fair park board
6 may purchase the Olympic National Ice Training Center and associated land and

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1 parking areas from the Pettit National Ice Center, Inc., if the Pettit National Ice
2 Center, Inc., discontinues its operation of the facility as an ice skating rink and
3 training facility.

4 **SECTION 2.** 70.11 (1) of the statutes, as affected by 2019 Wisconsin Act 9, is
5 amended to read:

6 70.11 (1) PROPERTY OF THE STATE. Property owned by this state except land
7 contracted to be sold by the state. This exemption shall not apply to land conveyed
8 after September, 1933, to this state or for its benefit while the grantor or others for
9 the grantor's benefit are permitted to occupy the land or part thereof in consideration
10 for the conveyance; nor shall it apply to land devised to the state or for its benefit
11 while another person is permitted by the will to occupy the land or part thereof. This
12 exemption shall not apply to any property acquired by the department of veterans
13 affairs under s. 45.32 (5) and (7), 2017 stats., or to the property of insurers
14 undergoing rehabilitation or liquidation under ch. 645. Property exempt under this
15 subsection includes general property owned by the state and leased to a private,
16 nonprofit corporation that operates ~~an Olympic~~ a national ice training center,
17 regardless of the use of the leasehold income.

18 **SECTION 3.** 70.11 (44) of the statutes is amended to read:

19 70.11 (44) OLYMPIC NATIONAL ICE TRAINING CENTER. Beginning with the first
20 assessment year in which the property would not otherwise be exempt from taxation
21 under sub. (1), property owned by a nonprofit corporation that operates ~~an Olympic~~
22 a National Ice Training Center on land purchased from the state, if the property is
23 located or primarily used at the center. Property that is exempt under this subsection
24 includes property leased to a nonprofit entity, regardless of the use of the leasehold

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1 income, and up to 6,000 square feet of property leased to a for-profit entity,
2 regardless of the use of the leasehold income.

3 **SECTION 4. Initial applicability.**

4 (1) This act first applies to the property tax exemptions as of January 1, 2020.

5 (END)