



1997 ASSEMBLY BILL 130

February 18, 1997 – Introduced by Representative SCHNEIDER, by request of Guy Detlefson. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT** *to amend* 70.043 (1) and 70.111 (19) of the statutes; **relating to:** the
2 taxation of mobile homes.

Analysis by the Legislative Reference Bureau

Under current law, recreational mobile homes that are no larger than 400 square feet are exempt from the property tax. Under this bill, in calculating a recreational mobile home's size in order to determine whether it is exempt, unattached decks, platforms and screen houses are excluded.

Under current law, the owner of a mobile home that is in a mobile home park and that is personal property is subject to a monthly parking fee and is exempt from the property tax. Mobile homes that are real property are subject to the property tax. A mobile home is real property if it is off its wheels and is set upon some other support. Under this bill, a mobile home is real property only if the other support is not a jack, or blocks, that are used to support the mobile home and to make it level.

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 this 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.** 70.043 (1) of the statutes is amended to read:

