



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-5425/1
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2017 SENATE BILL 803

February 14, 2018 - Introduced by Senator VINEHOUT, cosponsored by Representatives VRUWINK, SUBECK, BERCEAU and SINICKI. Referred to Committee on Sporting Heritage, Mining 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.

