



1995 SENATE BILL 207

May 16, 1995 - Introduced by Senator ADELMAN. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 70.11 (4) of the statutes; **relating to:** narrowing the property
2 tax exemption for educational and other institutions to exclude recreational
3 organizations.

Analysis by the Legislative Reference Bureau

This bill narrows the property tax exemption for educational, religious, benevolent and similar organizations to exclude recreational organizations.

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:

4 **SECTION 1.** 70.11 (4) of the statutes is created to read:
5 70.11 (4) EDUCATIONAL, RELIGIOUS AND BENEVOLENT INSTITUTIONS; WOMEN'S CLUBS;
6 HISTORICAL SOCIETIES; FRATERNITIES; LIBRARIES. Property owned and used exclusively
7 by educational institutions offering regular courses 6 months in the year; or by
8 churches or religious, educational or benevolent associations, including benevolent
9 nursing homes and retirement homes for the aged but not including property owned
10 by any nonstock, nonprofit corporation which services guaranteed student loans for

1 others or on its own account and not including property owned by an organization
2 that is devoted solely to recreational activities, and also including property owned
3 and used for housing for pastors and their ordained assistants, members of religious
4 orders and communities, and ordained teachers, whether or not contiguous to and
5 a part of other property owned and used by such associations or churches; or by
6 women's clubs; or by domestic, incorporated historical societies; or by domestic,
7 incorporated, free public library associations; or by fraternal societies operating
8 under the lodge system (except university, college and high school fraternities and
9 sororities), but not exceeding 10 acres of land necessary for location and convenience
10 of buildings while such property is not used for profit. Property owned by churches
11 or religious associations necessary for location and convenience of buildings, used for
12 educational purposes and not for profit, shall not be subject to the 10-acre limitation
13 but shall be subject to a 30-acre limitation. Property that is exempt from taxation
14 under this subsection and is leased remains exempt from taxation only if, in addition
15 to the requirements specified in the introductory phrase of this section, the lessee
16 does not discriminate on the basis of race.

17 **SECTION 2. Effective date.**

18 (1) This act takes effect on the January 1 after publication.

19 (END)