

1999 ASSEMBLY BILL 219

March 16, 1999 - Introduced by Representatives SYKORA, MUSSER, RYBA and SKINDRUD, cosponsored by Senator DRZEWIECKI. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 70.11 (40) of the statutes; **relating to:** a tax exemption on real
2 property used for nonprofit activities.

Analysis by the Legislative Reference Bureau

Under current law, real property owned and used by certain nonprofit or charitable organizations is exempt from real property taxes. This bill creates a property tax exemption for any portion of real property used for nonprofit activities by a community, a local association or a local organization. The bill does not require that a real property owner be a nonprofit or charitable organization to qualify for the tax exemption.

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 *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.** 70.11 (40) of the statutes is created to read:
4 70.11 **(40)** REAL PROPERTY USED FOR NONPROFIT ACTIVITIES. Any portion of real
5 property used exclusively for nonprofit activities by a community, a local association

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1 or a local organization, if the real property owner derives no pecuniary profit from
2 the activities.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to assessments as of January 1, 2000.

5 (END)