

**1999 DRAFTING REQUEST**

**Bill**

Received: 10/04/1999

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Richard Grobschmidt (608) 266-7505

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters: nilsepe

Subject: Tax - property  
Transportation - miscellaneous

Extra Copies:

**Pre Topic:**

No specific pre topic given

**Topic:**

Property tax exemption for hub terminal facility; use of air carrier property taxes

**Instructions:**

See Attached; see also 99b1167 & 99b1245

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/12/1999 nilsepe 10/12/1999	csicilia 10/19/1999		_____			S&L Tax
/1	jkreye 01/26/2000	csicilia 01/26/2000	jfrantze 10/19/1999	_____	lrb_docadmin 10/19/1999		S&L Tax
/2	jkreye 02/03/2000	csicilia 02/04/2000	martykr 01/27/2000 martykr 02/04/2000	_____	lrb_docadmin 01/27/2000 lrb_docadmin 02/04/2000	lrb_docadmin 01/27/2000	S&L Tax

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/4			jfrantze 02/23/2000	_____	lrb_docadmin 02/23/2000	lrb_docadmin 02/23/2000	

FE Sent For:

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02/04/2000

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1/4 gjs

2/23

00 6/2/23

J/K  
2/23

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/2		1/2 cjs 2/3 oo	martykr 01/27/2000	_____	lrb_docadmin 01/27/2000	lrb_docadmin 01/27/2000	
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Page 2

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Page 2

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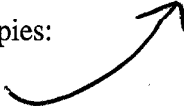
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*Handwritten notes:*  
Km 1/27  
KJF  
Kra 1/27

<END>

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For: Richard Grobschmidt (608) 266-7505

By/Representing:

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May Contact:

Alt. Drafters: PEN

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Topic:

property tax exemption for hub terminal facility

Instructions:

See Attached; scc also 99b1167 & 99b1245

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1?	jkreye	<del>JK</del>	10/19	JK/mc 10/19			

FE Sent For:

<END>

*Shobischew*

*10-4-99*

**TRANSPORTATION**

**1. TRANSPORTATION FUND 2000-01 ENDING BALANCE**

Assembly: \$229,000

Senate: \$279,000

*reports bill*

**2. TAX EXEMPTION FOR AIR CARRIERS WITH HUB TERMINAL FACILITIES**

**Assembly:** Provide an exemption from Chapter 70 property taxes and from Chapter 76 state ad valorem taxes for all property owned by an air carrier that operates an air carrier hub terminal facility in Wisconsin, effective with property assessed as of January 1, 2000. Define air carrier hub terminal facility as a facility at which an air carrier operated at least 45 common carrier departing flights each weekday in the prior year and transported passengers to at least 15 nonstop destinations or transported cargo to nonstop destinations. Require DOR to promulgate an administrative rule defining "nonstop destinations" for purposes of this provision. Reduce estimated transportation fund revenue from air carriers by \$748,800 in 1999-00 and \$1,497,600 in 2000-01. Currently, the exemption would apply only to Midwest Express Airlines.

	Chg. to JFC
SEG-REV	- \$2,246,400
SEG	- \$2,246,400

Create a transportation fund appropriation for the aeronautics assistance program and specify that all proceeds from the ad valorem tax on air carriers collected beginning on July 1, 1999, would be deposited in this appropriation. Estimate the amounts deposited in this appropriation at \$7,293,400 in 1999-00 and \$6,349,600 in 2000-01. Reduce the existing appropriation for aeronautics assistance by \$8,042,200 in 1999-00 and \$7,847,200 in 2000-01 to reflect the creation of the new appropriation. Total funding for aeronautics assistance would decrease by \$748,800 in 1999-00 and \$1,497,600 in 2000-01.

Senate: No change to Joint Finance.

*8-1167-*

**3. LOCAL SEGREGATED TRANSPORTATION FUNDS**

**Assembly:** Establish compliance with the following as a condition of receiving general transportation aid and state mass transit operating assistance, effective with payments for calendar year 2000:

- a. Require each local unit of government (defined as counties, cities, villages and towns) to create a segregated fund for local highways and a segregated fund for mass transit (if



State of Wisconsin  
1999-2000 LEGISLATURE

LRB-3606/R

JK:.....

FEN

d-note

insert to d-note

cjs  
①

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

also  
The bill directs all revenues received from property taxes on air carrier companies to the department of transportation only for aeronautical activities and facilities. Currently, those revenues are deposited in the general fund.

segregated transportation fund to be expended by the

gen  
cat

- 1 AN ACT relating to: a property tax exemption for an air carrier with a hub
- 2 terminal facility and making an appropriation. use of revenues from property taxes on air carrier companies

**Analysis by the Legislative Reference Bureau**

Under current law, an air carrier company pays a tax to the state based on the value of the company's property in this state. The tax is called an ad valorem tax. The property of an air carrier company that pays the ad valorem tax is exempt from local property taxes.

Under this bill, an air carrier company that operates a hub terminal facility in this state is exempt from the ad valorem tax. Under the bill, the property of an air carrier company that operates a hub terminal facility is exempt from local property taxes. Also ✓

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. 20.395 (2) (dr) of the statutes is created to read:
- 4 20.395 (2) (dr) Aeronautics assistance supplement, state funds. As a continuing
- 5 appropriation, all moneys received from taxes on air carrier companies under ch. 76,

1 for the state's share of airport projects under ss. 114.34 and 114.35; for developing  
 2 air marking and other air navigational facilities; for administration of the powers  
 3 and duties of the secretary of transportation under s. 114.31; for costs associated with  
 4 aeronautical activities under s. 114.31, except for the program under s. 114.31 (3) (b);  
 5 and for the administration of other aeronautical activities, except aircraft  
 6 registration under s. 114.20, authorized by law.

7 SECTION 2. 70.11 (40) of the statutes is created to read:

8 70.11 (40) HUB TERMINAL FACILITY. (a) In this subsection:

9 1. "Air carrier company" means any person engaged in the business of  
 10 transportation in aircraft of persons or property for hire on regularly scheduled  
 11 flights. *[, as defined in s. 76.02(1),*

12 2. "Hub terminal facility" means a facility at which an air carrier company  
 13 operated at least 45 common carrier departing flights each weekday in the prior year  
 14 and *from which it* transported passengers to at least 15 nonstop destinations or transported cargo  
 15 to nonstop destinations, as defined by rule by the department of revenue.

16 (b) Property owned by an air carrier company that operates a hub terminal  
 17 facility in this state.

18 SECTION 3. 76.02 (1) of the statutes is amended to read:

19 76.02 (1) "Air carrier company" means any person engaged in the business of  
 20 transportation in aircraft of persons or property for hire on regularly scheduled  
 21 flights, except an air carrier company that operates a hub terminal facility, as defined

22 in s. 70.11 (40). *(a) 2* In this subsection, "aircraft" means a completely equipped operating  
 23 unit, including spare flight equipment, used as a means of conveyance in air  
 24 commerce. *plan period*

25 SECTION 4. 78.55 (1) of the statutes is amended to read:

1

78.55 (1) "Air carrier company" has the meaning given in s. 76.02(1) 70.11(40) (a) ✓

plain period

2

**SECTION 5. Appropriation changes.**

3

(1) AERONAUTICS ASSISTANCE, STATE FUNDS. In the schedule under section 20.005

4

(3) of the statutes for the appropriation to the department of transportation under

5

section 20.395 (2) (dq) of the statutes, as affected by the acts of 1999, the dollar

6

amount is decreased by \$8,042,200 for fiscal year 1999-00 and the dollar amount is

7

decreased by \$7,847,200 for fiscal year 2000-01

8

**SECTION 6. Initial applicability.**

9

(1) HUB TERMINAL FACILITY. The treatment of sections 70.11 (40), 76.02 (1) and

10

78.55 (1) of the statutes first applies to the property tax assessments as of January

11

1, 2000.

12

(END)

to decrease funding for the purposes for which the appropriation is made

DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

~~June 24, 1999~~

LRB51167/1dn  
~~JK&PEN: cjs:km~~  
a/s  
JK & PEN: cjs:...

This drafter's note is meant to alert you to the possibility that the property tax exemption under this amendment could be challenged as a violation of the uniformity clause of article VIII, section 1, of the Wisconsin Constitution. The uniformity clause requires that the taxation of property be uniform. A 1974 amendment to the uniformity clause exempts agricultural land from the uniformity requirement.

A classification of property for property tax purposes must be reasonable and all property included in the classification must be either uniformly taxed or wholly exempt. See *Gottlieb v. City of Milwaukee*, 33 Wis.2d 408. A court could find that the exemption created in the amendment violates the uniformity clause because the distinction between a hub terminal facility and some other terminal facility, for property tax purposes, is an unreasonable classification of property.

The property tax exemption under this amendment could also be challenged as a violation of the commerce clause of article I, section 8, of the U.S. Constitution which prohibits the states from enacting laws which discriminate against interstate commerce. See *Boston Stock Exchange v. State Tax Commission*, 429 U.S. 318, 97 S. Ct. 599 (1977). A court could find that the exemption created in the amendment discriminates against interstate commerce, which violates the commerce clause, because it gives a tax preference to in-state businesses.

While I am not at all certain how a court would rule on a constitutional challenge to the property tax exemption created in the amendment, should it become law, you should be aware of possible challenges to the exemption.

Please note that the portion of item number 10 of motion 312 (the tax package) related to creating a new transportation fund appropriation will be drafted as a separate amendment.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: Joseph.Kreye@legis.state.wi.us

INBWA  
PEN-dn →

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

REP 1245 Jdn  
LEGISLATIVE REFERENCE BUREAU

June 24, 1999

The purposes of the appropriation under proposed s. 20.395 (2) (dr) are identical to the appropriation under s. 20.395 (2) (dq), as affected by this draft. OK?

Because proposed s. 20.395 (2) (dr) is an "all moneys received" appropriation, the schedule entry carries no estimate of the amounts received. The lack of a schedule entry under figure 20.005 (1) does not affect spending authority for this appropriation.

Paul E. Nilsen  
Legislative Attorney  
Phone: (608) 261-6926



**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3696/1dn  
JK&PEN:cjs:jf

October 19, 1999

This drafter's note is meant to alert you to the possibility that the property tax exemption under this amendment could be challenged as a violation of the uniformity clause of article VIII, section 1, of the Wisconsin Constitution. The uniformity clause requires that the taxation of property be uniform. A 1974 amendment to the uniformity clause exempts agricultural land from the uniformity requirement.

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E-mail: Joseph.Kreye@legis.state.wi.us

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Paul E. Nilsen  
Legislative Attorney  
Phone: (608) 261-6926

John Nemi - Gholtschmidt 3/09/11

▷ just needs the cr 70-76 language

▷ finance can figure out the appropriation

redraft w/o the appropriation stuff.



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRB-3696/1  
JK&A/cjs:jf

3

1999 BILL

Mr 1-26-2000

SOON

re gen

1 AN ACT to amend 76.02 (1) and 78.55 (1); and to create 20.395 (2) (dr) and 70.11  
2 (40) of the statutes; relating to: a property tax exemption for an air carrier with  
3 a hub terminal facility, ~~use of revenues from property taxes on air carrier~~  
4 ~~companies and making an appropriation.~~

**Analysis by the Legislative Reference Bureau**

Under current law, an air carrier company pays a tax to the state based on the value of the company's property in this state. The tax is called an ad valorem tax. The property of an air carrier company that pays the ad valorem tax is exempt from local property taxes.

Under this bill, an air carrier company that operates a hub terminal facility in this state is exempt from the ad valorem tax. Under the bill, the property of an air carrier company that operates a hub terminal facility is also exempt from local property taxes.

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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.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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2        20.395 (2) (dr) *Aeronautics assistance supplement, state funds.* All moneys  
3        received from taxes on air carrier companies under ch. 76; for the state's share of  
4        airport projects under ss. 114.34 and 114.35; for developing air marking and other  
5        air navigational facilities; for administration of the powers and duties of the  
6        secretary of transportation under s. 114.31; for costs associated with aeronautical  
7        activities under s. 114.31, except for the program under s. 114.31 (3) (b); and for the  
8        administration of other aeronautical activities, except aircraft registration under s.  
9        114.20, authorized by law.

10       **SECTION 2.** 70.11 (40)<sup>^</sup> of the statutes is created to read:

11       70.11 (40) **Hub terminal facility.** (a) In this subsection:

12       1. "Air carrier company" means any person engaged in the business of  
13       transportation in aircraft, as defined in s. 76.02<sup>^</sup> (1), of persons or property for hire  
14       on regularly scheduled flights.

15       2. "Hub terminal facility" means a facility at which an air carrier company  
16       operated at least 45 common carrier departing flights each weekday in the prior year  
17       and from which it transported passengers to at least 15 nonstop destinations or  
18       transported cargo to nonstop destinations, as defined by rule by the department of  
19       revenue.

20       (b) Property owned by an air carrier company that operates a hub terminal  
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**BILL**

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9           78.55 (1) "Air carrier company" has the meaning given in s. ~~76.02 (1)~~ 70.11 (40)  
10 (a) 1.

11           ~~SECTION 5. Appropriation changes.~~

12           ~~(1) AERONAUTICS ASSISTANCE, STATE FUNDS. In the schedule under section 20:005~~  
13 ~~(3) of the statutes for the appropriation to the department of transportation under~~  
14 ~~section 20.395 (2) (dq) of the statutes, as affected by the acts of 1999, the dollar~~  
15 ~~amount is decreased by \$8,042,200 for fiscal year 1999-00 and the dollar amount is~~  
16 ~~decreased by \$7,847,200 for fiscal year 2000-01 to decrease funding for the purposes~~  
17 ~~for which the appropriation is made.~~

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20 ~~78.55 (1) of the statutes first applies to the property tax assessments as of January~~  
21 1, 2000.

22

(END)

This act

**SUBMITTAL  
FORM**

**LEGISLATIVE REFERENCE BUREAU  
Legal Section Telephone: 266-3561  
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 01/27/2000

To: Senator Grobschmidt

Relating to LRB drafting number: LRB-3696

**Topic**

Property tax exemption for hub terminal facility; use of air carrier property taxes

**Subject(s)**

Tax - property, Transportation - miscellaneous

1. **JACKET** the draft for introduction

in the Senate  or the Assembly  (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached \_\_\_\_\_.

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction \_\_\_\_\_.

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Joseph T. Kreye, Legislative Attorney  
Telephone: (608) 266-2263

2-3-2000

6-7507

John Sumi — Sen. Grobschnitt

will send jacket back for redraft  
of 3696/2

change to comport with changes  
in 4043/2 — have talked to

Rep. More: office re 4043/2



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRB-3696/2

JK:cjs:km

## 1999 BILL

- 1 **AN ACT to amend** 76.02 (1) and 78.55 (1); and **to create** 70.11 (40) of the statutes;  
2 **relating to:** a property tax exemption for an air carrier with a hub terminal  
3 facility.

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- 4 **SECTION 1.** 70.11 (40) of the statutes is created to read:



**BILL**

1           **70.11 (40) Hub terminal facility.** (a) In this subsection:

2           1. “Air carrier company” means any person engaged in the business of  
3 transportation in aircraft, as defined in s. 76.02 (1), of persons or property for hire  
4 on regularly scheduled flights.

5           2. “Hub terminal facility” means a facility at which an air carrier company  
6 operated at least 45 common carrier departing flights each weekday in the prior year  
7 and from which it transported passengers to at least 15 nonstop destinations or  
8 transported cargo to nonstop destinations, as defined by rule by the department of  
9 revenue.

10           (b) Property owned by an air carrier company that operates a hub terminal  
11 facility in this state.

12           **SECTION 2.** 76.02 (1) of the statutes is amended to read:

13           76.02 (1) “Air carrier company” means any person engaged in the business of  
14 transportation in aircraft of persons or property for hire on regularly scheduled  
15 flights, except an air carrier company that operates a hub terminal facility, as defined  
16 in s. 70.11 (40) (a) 2. In this subsection, “aircraft” means a completely equipped  
17 operating unit, including spare flight equipment, used as a means of conveyance in  
18 air commerce.

19           **SECTION 3.** 78.55 (1) of the statutes is amended to read:

20           78.55 (1) “Air carrier company” has the meaning given in s. ~~76.02(1)~~ 70.11 (40)  
21 (a) 1.

22           **SECTION 4. Initial applicability.**

23           (1) HUB TERMINAL FACILITY. This act first applies to the property tax assessments  
24 as of January 1, 2000.

25

(END)

# 1999 BILL

*in 2-3-2000*

*SOON*

1 **AN ACT to amend** 76.02 (1) and 78.55 (1); and **to create** 70.11 (40) of the statutes;  
 2 **relating to:** a property tax exemption for an air carrier with a hub terminal  
 3 facility.

*in lieu of paying*

### **Analysis by the Legislative Reference Bureau**

Under current law, an air carrier company pays a tax to the state based on the value of the company's property in this state. The tax is called an ad valorem tax. ~~The property of an air carrier company that pays the ad valorem tax is exempt from local property taxes.~~

Under this bill, an air carrier company that operates a hub terminal facility in this state is exempt from the ad valorem tax. ~~Under the bill, the property of an air carrier company that operates a hub terminal facility is also exempt from local property taxes.~~

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.

*general*

*general*

**The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:**

4 **SECTION 1.** 70.11 (40) of the statutes is created to read:

**BILL**

1           70.11 (40) **Hub terminal facility.** (a) In this subsection:

2           1. "Air carrier company" means any person engaged in the business of  
3 transportation in aircraft, ~~as defined in s. 76.02(1),~~ of persons or property for hire  
4 on regularly scheduled flights. *In this subdivision, "aircraft" has the meaning given*

5           2. "Hub terminal facility" means a facility at which an air carrier company  
6 operated at least 45 common carrier departing flights each weekday in the prior year  
7 and from which it transported passengers to at least 15 nonstop destinations or

8 transported cargo to nonstop destinations, ~~as defined by rule by the department of~~  
9 ~~revenue.~~ *In this subdivision, "nonstop destination" means a nonstop*  
*destination as defined by rule by the department of revenue.*

10           (b) Property owned by an air carrier company that operates a hub terminal  
11 facility in this state.

12           **SECTION 2.** 76.02 (1) of the statutes is amended to read:

13           76.02 (1) "Air carrier company" means any person engaged in the business of  
14 transportation in aircraft of persons or property for hire on regularly scheduled  
15 flights, ~~except an air carrier company that operates a hub terminal facility as defined~~

16 ~~in s. 70.11 (40) (a).~~ *b* In this subsection, "aircraft" means a completely equipped  
17 operating unit, including spare flight equipment, used as a means of conveyance in  
18 air commerce.

19           **SECTION 3.** 78.55 (1) of the statutes is amended to read:

20           78.55 (1) "Air carrier company" has the meaning given in s. ~~76.02(1)~~ 70.11 (40)

21           (a) 1.

22           **SECTION 4. Initial applicability.**

23           (1) **HUB TERMINAL FACILITY.** This act first applies to the property tax assessments  
24 as of January 1, ~~2000~~.

*2001 (END)*

NOW

3696/4

~~1999 ASSEMBLY BILL~~

1999 Senate Bill

no changes

1 **AN ACT to repeal** 20.395 (2) (dq); **to amend** 76.02 (1) and 78.55 (1); and **to create**  
 2 20.395 (2) (dr) and 70.11 (40) of the statutes; **relating to:** a property tax  
 3 exemption for an air carrier with a hub terminal facility and making an  
 4 appropriation.

***Analysis by the Legislative Reference Bureau***

Under current law, an air carrier company pays a tax to the state based on the value of the company's property in this state. The tax is called an ad valorem tax. An air carrier company pays the ad valorem tax in lieu of paying local general property taxes.

Under this bill, an air carrier company that operates a hub terminal facility in this state is exempt from the ad valorem tax and is also exempt from paying local general property taxes.

The bill appropriates all taxes and fees received from aeronautical activities (including ad valorem taxes on air carrier companies, general aviation fuel taxes and aircraft registration fees) for aeronautical activities. This appropriation substitutes for the current appropriation of segregated revenues for these same activities. The bill transfers the unencumbered balance of the current appropriation of segregated revenues to the new appropriation.

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.

**ASSEMBLY BILL**

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 20.395 (2) (dq) of the statutes, as affected by 1999 Wisconsin Act 9,  
2 is repealed.

3           **SECTION 2.** 20.395 (2) (dr) of the statutes is created to read:

4           20.395 (2) (dr) *Aeronautical activities, state funds.* All moneys received from  
5 taxes on air carrier companies under ch. 76, from aircraft registration fees under s.  
6 114.20, from general aviation fuel taxes under subch. III of ch. 78 and from any other  
7 tax or fee received from an aeronautical activity, except moneys appropriated under  
8 pars. (dv) and (dx) and sub. (4) (es), and all moneys transferred under 1999 Wisconsin  
9 Act .... (this act), section 5 (1), for the purposes of the state's share of airport projects  
10 under ss. 114.34 and 114.35; for developing air marking and other air navigational  
11 facilities; for administration of the powers and duties of the secretary of  
12 transportation under s. 114.31; for costs associated with aeronautical activities  
13 under s. 114.31, except for the program under s. 114.31 (3) (b); and for the  
14 administration of other aeronautical activities, except aircraft registration under s.  
15 114.20, authorized by law.

16           **SECTION 2.** 70.11 (40) of the statutes is created to read:

17           70.11 (40) **HUB TERMINAL FACILITY.** (a) In this subsection:

18           1. "Air carrier company" means any person engaged in the business of  
19 transportation in aircraft of persons or property for hire on regularly scheduled  
20 flights. In this subdivision, "aircraft" has the meaning given in s. 76.02 (1).

**ASSEMBLY BILL**

1           2. “Hub terminal facility” means a facility at which an air carrier company  
2 operated at least 45 common carrier departing flights each weekday in the prior year  
3 and from which it transported passengers to at least 15 nonstop destinations or  
4 transported cargo to nonstop destinations. In this subdivision, “nonstop destination”  
5 means a nonstop destination as defined by rule by the department of revenue.

6           (b) Property owned by an air carrier company that operates a hub terminal  
7 facility in this state.

8           **SECTION 3.** 76.02 (1) of the statutes is amended to read:

9           76.02 (1) “Air carrier company” means any person engaged in the business of  
10 transportation in aircraft of persons or property for hire on regularly scheduled  
11 flights, except an air carrier company whose property is exempt from taxation under  
12 s. 70.11 (40) (b). In this subsection, “aircraft” means a completely equipped operating  
13 unit, including spare flight equipment, used as a means of conveyance in air  
14 commerce.

15           **SECTION 4.** 78.55 (1) of the statutes is amended to read:

16           78.55 (1) “Air carrier company” has the meaning given in s. ~~76.02 (1)~~ 70.11 (40)  
17 (a) 1.

18           **SECTION 5. Appropriation changes.**

19           (1) The unencumbered balance of the appropriation to the department of  
20 transportation under section 20.395 (2) (dq) of the statutes immediately before the  
21 effective date of this subsection is transferred to the appropriation account under  
22 section 20.395 (2) (dr) of the statutes, as created by this act.

23           **SECTION 6. Initial applicability.**

24           (1) HUB TERMINAL FACILITY. This act first applies to the property tax assessments  
25 as of January 1, 2001.

**ASSEMBLY BILL**

**SECTION 6**

1           (2) REVENUES RECEIVED FROM AD VALOREM TAX ON AIR CARRIERS. The treatment of  
2   section 20.395 (2) (dr) of the statutes first applies to moneys received from taxes and  
3   fees on July 1, 2001.

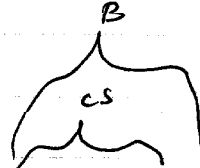
4           **SECTION 7. Effective dates.** This act takes effect on the day after publication,  
5   except as follows:

6           (1) The treatment of section 20.395 (2) (dq) and (dr) of the statutes and SECTION  
7   5 (1) of this act take effect on July 1, 2001.

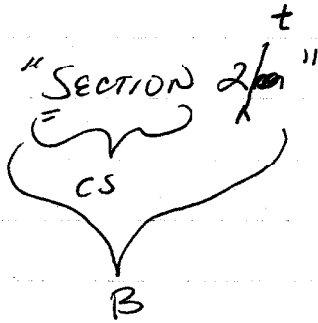
8   **(END)**

CCC

SB-411



Page 2, line 16: delete "SECTIONS 2" and substitute



omit





State of Wisconsin  
1999-2000 LEGISLATURE

**CORRECTIONS IN:**

**1999 SENATE BILL 411**

Prepared by the Legislative Reference Bureau  
(March 2, 2000)

1. Page 2, line 16: delete "SECTION 2" and substitute "SECTION 2t".