

2001 DRAFTING REQUEST

Bill

Received: 02/01/2002

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: David Travis (608) 266-5340

By/Representing: rebecca

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Addl. Drafters:

Subject: Munis - miscellaneous
Tax - property

Extra Copies: JK

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Paying amounts to overlying taxing jurisdictions related to tax-exempt country clubs

Instructions:

See Attached

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> |
|--------------|-----------------------|-----------------------|------------------------|----------------|----------------------------|----------------------------|-----------------|
| /? | shoveme 02/01/2002 | gilfokm 02/01/2002 | | _____ | | | S&L |
| /1 | | | rschluet 02/04/2002 | _____ | lrb_docadmin 02/04/2002 | lrb_docadmin 02/06/2002 | |

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| /? | shoveme | 1-2/1-01 | 8 | 6 | | | |
| 1/1 | MES | 2/1/02 | | PG | | | |

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Kreye, Joseph

From: Hoelter, Rebecca
Sent: Thursday, January 31, 2002 11:30 AM
To: Kreye, Joseph
Subject: bill draft request

Please draft a bill that would change property tax laws such that any government-owned property leased to a country club which charges at least \$1,000 a year for membership would lose its property tax exemption. Representative Travis has introduced this bill before. I believe that the most recent bill was introduced in 1995 (AB 362).

Please call or email if you have any questions.

Thank you,
Rebecca Hoelter
Representative Dave Travis
81st Assembly District
(608) 266-5340

AB362 does something different?

Rebecca is sending over a different draft that does what Rep Travis wants.

redraft AB362



1995 ASSEMBLY BILL 362

May 10, 1995 - Introduced by Representatives TRAVIS, BALDWIN, DALDUS, R. YOUNG, DOBYNS, AINSWORTH, PLOMBON, BELL, BOYLE, MORRIS-TATUM and ROBSON, cosponsored by Senator WINEKE. Referred to Committee on Ways and Means.

1 **AN ACT to create** 66.323 of the statutes; **relating to:** requiring cities, villages
2 and towns to pay certain amounts to the overlying taxing jurisdictions of cer-
3 tain tax-exempt country clubs.

Analysis by the Legislative Reference Bureau

Under current law, if a municipality (city, village or town) leases land to a country club, the land is tax-exempt. Under this bill, if a municipality leases land, or land and improvements, to a country club that charges a membership fee of at least \$1,000 annually, the municipality must pay to all other overlying taxing jurisdictions an amount equal to the amount that the overlying taxing jurisdiction would receive if the country club's land, or land and improvements, were taxable property.

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.** 66.323 of the statutes is created to read:

5 **66.323 Municipal payments, country clubs. (1) DEFINITIONS.** In this sec-
6 tion:

7 (a) "Country club" means a country club that charges a membership fee of at
8 least \$1,000 annually.

9 (b) "Municipality" means a city, village or town.

1 (2) PAYMENTS IN PLACE OF TAXES. If a municipality leases land, or land and im-
2 provements on that land, to a country club, the municipality shall pay each overlying
3 taxing jurisdiction, not later than January 15 annually, an amount equal to the
4 amount of property taxes that the overlying taxing jurisdiction would receive during
5 the year in respect to the country club if the country club's land, or land and improve-
6 ments on that land, were taxable.

7 **SECTION 2. Initial applicability.**

8 (1) This act first applies to the fiscal year of a city, village or town that begins
9 on January 1, 1997.

10 (END)

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2001 ~~1995~~ ASSEMBLY BILL ~~362~~

May 10, 1995 - Introduced by Representatives TRAVIS, BALDWIN, BALDUS, R. YOUNG, DOBYNS, AINSWORTH, ~~PLOMBON~~, BELL, BOYLE, MORRIS-TATUM and ROBSON, cosponsored by Senator WINEKE. Referred to Committee on Ways and Means.

repeal

1

1 AN ACT to ~~create~~ 86.323 of the statutes; relating to: requiring cities, villages,
2 and towns to pay certain amounts to the overlying taxing jurisdictions of
3 certain tax-exempt country clubs.

Analysis by the Legislative Reference Bureau

A

Under current law, if a municipality (city, village, or town) leases land to a country club, the land is tax-exempt. Under this bill, if a municipality leases land, or land and improvements, to a country club that charges a membership fee of at least \$1,000 annually, the municipality must pay to all other overlying taxing jurisdictions an amount equal to the amount that the overlying taxing jurisdiction would receive if the country club's land, or land and improvements, were taxable property.

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:

66.0612

4 SECTION 1. ~~86.323~~ of the statutes is created to read:

5 ~~86.323~~ 66.0612

6 **Municipal payments, country clubs.** (1) DEFINITIONS. In this section:

7 (a) "Country club" means a country club that charges a membership fee of at
8 least \$1,000 annually.

9 (b) "Municipality" means a city, village, or town.

↑

1 (2) PAYMENTS IN PLACE OF TAXES. If a municipality leases land, or land and
2 improvements on that land, to a country club, the municipality shall pay each
3 overlying taxing jurisdiction, not later than January 15 annually, an amount equal
4 to the amount of property taxes that the overlying taxing jurisdiction would receive
5 during the year ^{with} ~~in~~ respect to the country club if the country club's land, or land and
6 improvements on that land, were taxable.

7 **SECTION 2. Initial applicability.**

8 (1) This act first applies to the fiscal year of a city, village or town that begins
9 on January 1, ~~1997~~ 2003

10 (END)



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

STEPHEN R. MILLEH
CHIEF

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

February 4, 2002

MEMORANDUM

To: Representative Travis

From: Marc E. Shovers, Senior Legislative Attorney

Re: LRB-4837/1 Paying amounts to overlying taxing jurisdictions related to tax-exempt country clubs

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-0129 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.

Basford, Sarah

From: Basford, Sarah
Sent: Wednesday, February 06, 2002 12:52 PM
To: Rep.Travis
Subject: LRB -4837/1 (attached)



01-4837/1

Sarah Basford
Program Assistant
State of Wisconsin
Legislative Reference Bureau
PH: (608) 266-3561/FAX: (608) 264-6948
sarah.basford@legis.state.wi.us