



2001 SENATE BILL 98

March 20, 2001 - Introduced by Senators GEORGE, GROBSCHMIDT, RISSER, BAUMGART, ROSENZWEIG, PLACHE, COWLES, DARLING, ROESSLER, ELLIS, S. FITZGERALD, BRESKE and HARSDORF, cosponsored by Representatives GARD, MCCORMICK, YOUNG, COGGS, PLALE, SERATTI, BERCEAU, BALOW, STARZYK, JESKEWITZ, POWERS, MONTGOMERY, LIPPERT, SINICKI, BLACK, D. MEYER, LADWIG, MUSSER, WARD, TOWNSEND, M. LEHMAN, RILEY, KREIBICH, PETROWSKI, BOYLE, FREESE, MEYERHOFER, LASSA, PETTIS, KEDZIE, WALKER, HUEBSCH, OTT, SYKORA, GUNDERSON, VRAKAS, KAUFERT and RHOADES. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 70.11 (10) and 70.11 (12) (a) of the statutes; **relating to:** the
2 property tax exemption for property owned by the Young Men's Christian
3 Association.

Analysis by the Legislative Reference Bureau

Under current law, a building and the land on which the building is located, not exceeding 40 acres, that is owned by the Young Men's Christian Association (YMCA) is exempt from property taxes, if the property is outside the limit of any incorporated city or village and is used for summer camps or assemblies. Under current law, property, not exceeding ten acres that is necessary for the location or convenience of buildings, that is owned by certain benevolent associations, including the YMCA, is exempt from property taxes, if the property is not used for profit. Under current law, all property that is owned by certain charitable organizations, such as the Salvation Army and the Boy Scouts of America, is exempt from property taxes, if no individual owner or member of the organization receives profit from the organization.

Under this bill, all property that is owned by the YMCA, not exceeding 40 acres for property that is located outside the limit of any city or village and not exceeding ten acres for property that is located inside the limit of any city or village, is exempt from property taxes, if no individual owner or member of the YMCA receives profit from the YMCA.

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.

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

1 **SECTION 1.** 70.11 (10) of the statutes is amended to read:

2 70.11 (10) ~~Y.M.C.A. AND Y.W.C.A.~~ Lands not exceeding 40 acres with the
3 building thereon owned by the state association of ~~Young Men's Christian~~
4 ~~Associations or Young Women's Christian Associations~~ not being within the limit of
5 any incorporated city or village, organized under the laws of this state for moral,
6 religious and educational purposes and used by it exclusively for holding summer
7 training camps or assemblies for moral, religious and educational purposes. The
8 benefits of this subsection shall cease to be enjoyed by such association if it shall at
9 any time appear that a dividend has been declared on its stock, or that a division of
10 profits has been made in any manner among all or any of its members.

11 **SECTION 2.** 70.11 (12) (a) of the statutes is amended to read:

12 70.11 (12) (a) Property owned by units which are organized in this state of the
13 following organizations: the Salvation Army; the Boy Scouts of America; the Boys'
14 Clubs of America; the Girl Scouts or Camp Fire Girls; the Young Men's Christian
15 Association, not exceeding 40 acres for property that is located outside the limit of
16 any incorporated city or village and not exceeding 10 acres for property that is located
17 inside the limit of any incorporated city or village; or any person as trustee for them
18 of property used for the purposes of those organizations, provided no pecuniary profit
19 results to any individual owner or member.

20 **SECTION 3. Initial applicability.**

