

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2003 ASSEMBLY BILL 650**

AN ACT *to renumber and amend* 70.32 (2) (c) 1d.; and *to create* 70.32 (2) (c) 1d. b. and 70.32 (2) (c) 1d. c. of the statutes; **relating to:** the definition of agricultural forest land for property tax purposes.

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

1 **SECTION 1.** 70.32 (2) (c) 1d. of the statutes, as created by 2003 Wisconsin Act
2 33, is renumbered 70.32 (2) (c) 1d. (intro.) and amended to read:

3 70.32 (2) (c) 1d. (intro.) “Agricultural forest land” means land that is producing
4 or is capable of producing commercial forest products ~~and is~~, if the land satisfies any
5 of the following conditions:

6 a. It is contiguous to a parcel that has been classified in whole as agricultural
7 land under this subsection, if the contiguous parcel is owned by the same person that
8 owns the land that is producing or is capable of producing commercial forest
9 products. In this subdivision, “contiguous” includes separated only by a road.

