

2005 Assembly Bill 679

Date of enactment: **December 20, 2005**

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2005 WISCONSIN ACT 64

AN ACT to renumber and amend 77.87 (1g); to amend 77.82 (4g) (b) and 77.88 (5) (a) (intro.); to create 77.87 (1g) (c), 77.87 (1g) (d), 77.88 (5) (ab) and 77.88 (5) (ar) of the statutes; and to affect 2005 Wisconsin Act 25, section 9335 (2k); relating to: eliminating the exemption from yield tax for certain managed forest land, management plans for designating land as managed forest land, and calculating withdrawal tax for certain managed forest land.

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

SECTION 1. 77.82 (4g) (b) of the statutes is amended to read:

77.82 (4g) (b) If an owner of land that is designated as managed forest land under an order that takes effect before April 28, 2004, wishes to have designated as managed forest land an additional parcel of land that is in the same municipality, that is at least 3 acres in size, that does not satisfy the requirements in sub. (1), and that is contiguous to any of that designated land, the owner may withdraw the designated land from the original order and may petition the department under sub. (2) for a new order covering both the withdrawn land and the additional land. The withdrawal tax and the withdrawal fee under s. 77.88 (5) and (5m) do not apply to a withdrawal under this paragraph.

SECTION 2. 77.87 (1g) of the statutes is renumbered 77.87 (1g) (intro.) and amended to read:

77.87 (1g) EXEMPTION. (intro.) For a managed forest land order that takes effect on or after April 28, 2004, the owner of the managed forest land is exempt from payment of the yield tax under sub. (1) for the first 5 years of

the managed forest land order. The exemption under this subsection does not apply to ~~managed forest land converted~~ any of the following orders:

(a) An order converting forest cropland to managed forest land pursuant to a petition approved under s. 77.82 (7) (d) ~~or to a renewal of~~.

(b) A renewal order for a managed forest land order under s. 77.82 (12).

SECTION 3. 77.87 (1g) (c) of the statutes is created to read:

77.87 (1g) (c) An order under s. 77.82 (8) that designates as managed forest land forest cropland that was subject to a contract under s. 77.03.

SECTION 4. 77.87 (1g) (d) of the statutes is created to read:

77.87 (1g) (d) A order petitioned for under s. 77.82 (4g) (b).

SECTION 5. 77.88 (5) (a) (intro.) of the statutes is amended to read:

77.88 (5) (a) (intro.) Except as provided in ~~par. pars.~~ (am), (ar), and (b), for land withdrawn during ~~an initial~~ a managed forest land order, the withdrawal tax shall be the higher of the following:

SECTION 6. 77.88 (5) (ab) of the statutes is created to read:

* Section 991.11, WISCONSIN STATUTES 2003-04 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

77.88 (5) (ab) In this subsection:

1. "Expanded order" means an order approved under s. 77.82 (8) that is petitioned for under s. 77.82 (4g) (b).
2. "Original order" means the order from which designated land is withdrawn as authorized under s. 77.82 (4g) (b).

SECTION 7. 77.88 (5) (ar) of the statutes is created to read:

77.88 (5) (ar) If any land designated as managed forest land under an expanded order is withdrawn before the expiration date of the original order, the withdrawal tax shall be the sum of the following:

1. For the portion of the land that is designated as managed forest land under the original order, an amount equal to the product of the total net property tax rate in the municipality in the year prior to the year in which the expanded order is approved and the assessed value of the land for the same year, as computed by the department of revenue, multiplied by the number of years under the original order, less any amounts paid by the owner under ss. 77.84 (2) (a) and 77.87 during the time the land was designated as managed forest land under the original order.

2. An amount equal to the product of the total net property tax rate in the municipality in the year prior to this withdrawal and the assessed value of the land for the same year, as computed by the department of revenue, multiplied by the number of years the land was designated as land under the expanded order, less any amounts paid by the owner under ss. 77.84 (2) (am) and 77.87 during the time the land is designated as managed forest land under the expanded order.

SECTION 8. 2005 Wisconsin Act 25, section 9335 (2k) is amended to read:

[2005 Wisconsin Act 25] Section 9335 (2k) MANAGED FOREST LAND PETITIONS. The treatment of sections 20.370 (1) (cx), 77.81 (2m), and 77.82 (2) (i), (2m) (a), (am), (b), (d) 1. and 2., and (e), (3) (a), (b), and (g), and (4m) (d) of the statutes, the renumbering and amendment of section 77.82 (2m) (dm) of the statutes, the amendment of section 77.82 (2m) (c) (intro.) of the statutes, and the creation of section 77.82 (2m) (c) 4. and (dm) 2. of the statutes first apply to petitions that are submitted under the managed forest land program on ~~June 1~~ July 2, 2005, for initial designations, for conversions of forest croplands to managed forest land, and for renewing orders designating managed forest land.
