

2005 Senate Bill 404

Date of enactment: **April 10, 2006**
Date of publication*: **April 20, 2006**

2005 WISCONSIN ACT 298

AN ACT *to amend* 66.0435 (3) (c) 1. (intro.), 66.0435 (9) and 70.111 (19) (b); and *to create* 66.0435 (1) (hm) and 66.0435 (3) (cm) of the statutes; **relating to:** the personal property tax exemption for recreational mobile homes.

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

SECTION 1. 66.0435 (1) (hm) of the statutes is created to read:

66.0435 (1) (hm) "Recreational mobile home" means a mobile home that is no larger than 400 square feet, or that is certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI 119.5, and that is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

SECTION 2. 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and (b), each licensing authority shall collect from each mobile home occupying space or lots in a park in the licensing authority, except from recreational mobile homes as provided under par. (cm), mobile homes that constitute improvements to real property under s. 70.043 (1), and from ~~recreational mobile homes and camping trailers as defined in s. 70.111 (19) 340.01 (6m)~~, a monthly parking permit fee computed as follows:

SECTION 3. 66.0435 (3) (cm) of the statutes is created to read:

66.0435 (3) (cm) Recreational mobile homes are exempt from the monthly parking permit fee under par.

(c). The exemption under this paragraph also applies to steps and a platform, not exceeding 50 square feet, that lead to a recreational mobile home, but does not apply to any other addition, attachment, patio, or deck.

SECTION 4. 66.0435 (9) of the statutes is amended to read:

66.0435 (9) MUNICIPALITIES; PARKING FEES ON MOBILE HOMES. A licensing authority may assess parking fees at the rates under this section on recreational mobile homes, ~~as defined in s. 70.111 (19)~~ except recreational mobile homes which are located in campgrounds licensed under s. 254.47 and recreational mobile homes which are located on land where the principal residence of the owner of the recreational mobile home is located, regardless of whether the recreational mobile home is occupied during all or part of any calendar year.

SECTION 5. 70.111 (19) (b) of the statutes is amended to read:

70.111 (19) (b) Mobile Recreational mobile homes, as defined in s. 66.0435, ~~that are no larger than 400 square feet and that are used primarily as temporary living quarters for recreational, camping, travel or seasonal purposes (1) (hm).~~ The exemption under this paragraph also applies to steps and a platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile home, but does not apply to any other addition, attachment, deck, or patio.

SECTION 6. Initial applicability.

* 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].

(1) This act first applies to the property tax assessments as of January 1, 2007.
