

**SENATE BILL 404 (LRB -3855)**

An Act to amend 71.05 (6) (a) 15. and 71.08 (1) (intro.); and to create 71.07 (5e) and 71.10 (4) (gxx) of the statutes; relating to creating an individual income tax credit for personal property taxes paid on certain mobile homes and on certain attachments to recreational mobile homes. (FE)

**2005**

- 03-07. S. Introduced by Senators **Olsen, Roessler, Harsdorf and Lassa**; cosponsored by Representatives **Towns, Gunderson, Van Roy, Hines, Ainsworth, Petrowski, Kerkman, Wood, Musser, Freese, Townsend, Bies, Ballweg, Vos, Hundertmark and Molepske**.
- 10-25. S. Read first time and referred to committee on Job Creation, Economic Development and Consumer Affairs ..... 403
- 11-07. S. Fiscal estimate received.
- 12-09. S. Senate amendment 1 offered by Senator Olsen (**LRB a1798**) ..... 497

**2006**

- 01-20. S. Senate substitute amendment 1 offered by Senator Olsen (**LRB s0470**) ..... 546
- 03-01. S. Public hearing held.
- 03-01. S. Executive action taken.
- 03-04. S. Report adoption of Senate Substitute Amendment 1 recommended by committee on Job Creation, Economic Development and Consumer Affairs, Ayes 4, Noes 0.
- 03-04. S. Report passage recommended by committee on Job Creation, Economic Development and Consumer Affairs, Ayes 4, Noes 0.
- 03-04. S. Available for scheduling.
- 03-06. S. Placed on calendar 3-7-2006 by committee on Senate Organization.
- 03-07. S. Senator Wirch added as a coauthor.
- 03-07. S. Read a second time.
- 03-07. S. Referred to joint committee on Finance.
- 03-07. S. Withdrawn from joint committee on Finance and taken up.
- 03-07. S. Senate substitute amendment 1 **adopted**.
- 03-07. S. Ordered to a third reading.
- 03-07. S. Rules suspended.
- 03-07. S. Read a third time and **passed**, Ayes 32, Noes 1.
- 03-07. S. Ordered immediately messaged.
- 03-07. A. Received from Senate ..... 924
- 03-07. A. Read ..... 924
- 03-07. A. Rules suspended and taken up ..... 924
- 03-07. A. Read a second time ..... 924
- 03-07. A. Ordered to a third reading ..... 924
- 03-07. A. Rules suspended ..... 924
- 03-07. A. Read a third time and **concurred in**, Ayes 93, Noes 1 ..... 924
- 03-07. A. Ordered immediately messaged ..... 925
- 03-08. S. Received from Assembly concurred in.

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2005  
ENROLLED BILL

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ADOPTED DOCUMENTS:

Orig     Engr

S SubAmdt 1

05 504791

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic Rel

3/10/06  
Date

[Signature]  
Enrolling Drafter

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**SENATE SUBSTITUTE AMENDMENT 1,  
TO 2005 SENATE BILL 404**

January 20, 2006 - Offered by Senator OLSEN.

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

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

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

5 66.0435 (1) (hm) "Recreational mobile home" means a mobile home that is no  
6 larger than 400 square feet, or that is certified by the manufacturer as complying  
7 with the code promulgated by the American National Standards Institute as ANSI  
8 119.5, and that is used primarily as temporary living quarters for recreational,  
9 camping, travel, or seasonal purposes.

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

11 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and  
12 (b), each licensing authority shall collect from each mobile home occupying space or

1 lots in a park in the licensing authority, except from recreational mobile homes as  
2 provided under par. (cm), mobile homes that constitute improvements to real  
3 property under s. 70.043 (1), and ~~from recreational mobile homes and camping~~  
4 ~~trailers as defined in s. 70.111 (19)~~ 340.01 (6m), a monthly parking permit fee  
5 computed as follows:

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

7 66.0435 (3) (cm) Recreational mobile homes are exempt from the monthly  
8 parking permit fee under par. (c). The exemption under this paragraph also applies  
9 to steps and a platform, not exceeding 50 square feet, that lead to a recreational  
10 mobile home, but does not apply to any other addition, attachment, patio, or deck.

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

12 66.0435 (9) MUNICIPALITIES; PARKING FEES ON MOBILE HOMES. A licensing  
13 authority may assess parking fees at the rates under this section on recreational  
14 mobile homes, as defined in s. 70.111 (19) except recreational mobile homes which  
15 are located in campgrounds licensed under s. 254.47 and recreational mobile homes  
16 which are located on land where the principal residence of the owner of the  
17 recreational mobile home is located, regardless of whether the recreational mobile  
18 home is occupied during all or part of any calendar year.

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

20 70.111 (19) (b) ~~Mobile~~ Recreational mobile homes, as defined in s. 66.0435, ~~that~~  
21 ~~are no larger than 400 square feet and that are used primarily as temporary living~~  
22 ~~quarters for recreational, camping, travel or seasonal purposes (1) (hm).~~ The  
23 exemption under this paragraph also applies to steps and a platform, not exceeding  
24 50 square feet, that lead to a doorway of a recreational mobile home, but does not  
25 apply to any other addition, attachment, deck, or patio.

