

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

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.

