



## 2007 ASSEMBLY BILL 349

May 21, 2007 - Introduced by Representatives GUNDERSON, STASKUNAS, BALLWEG, BIES, JESKEWITZ, LOTHIAN, MURSAU, NERISON and TOWNSEND, cosponsored by Senators SULLIVAN, KANAVAS, DARLING and ROESSLER. Referred to Committee on Tourism, Recreation and State Properties.

1     **AN ACT to create** 70.11 (44) of the statutes; **relating to:** a property tax exemption  
2             for property owned by a nonprofit corporation that operates an Olympic ice  
3             training center.

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*Analysis by the Legislative Reference Bureau*

Under current law, property owned by the state and leased to a nonprofit corporation that operates an Olympic ice training center is exempt from property taxes. This bill creates a property tax exemption for property owned by a nonprofit corporation that operates an Olympic ice training center on land purchased by the state, if the property is located or primarily used at the center.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

4             **SECTION 1.** 70.11 (44) of the statutes is created to read:  
5             70.11 (44) OLYMPIC ICE TRAINING CENTER. Beginning with the first assessment  
6             year in which the property would not otherwise be exempt from taxation under sub.

**ASSEMBLY BILL 349****SECTION 1**

1 (1), property owned by a nonprofit corporation that operates an Olympic ice training  
2 center on land purchased from the state, if the property is located or primarily used  
3 at the center. Property that is exempt under this subsection includes property leased  
4 to a nonprofit entity, regardless of the use of the leasehold income, and up to 6,000  
5 square feet of property leased to a for-profit entity, regardless of the use of the  
6 leasehold income.

7 (END)