



2009 ASSEMBLY BILL 302

June 2, 2009 – Introduced by Representatives JORGENSEN, KAUFERT, RADCLIFFE, KERKMAN, A. OTT, J. OTT, MEYER, BROOKS, RIPP, MILROY, PETROWSKI, VOS, HILGENBERG, NERISON, BIES, HRAYCHUCK, SPANBAUER and GUNDERSON, cosponsored by Senators HOLPERIN, OLSEN, WIRCH, ERPENBACH, LEHMAN, PLALE, GROTHMAN, HANSEN and HOPPER. Referred to Committee on Tourism, Recreation and State Properties.

1 **AN ACT** *to create* 70.11 (45) of the statutes; **relating to:** a personal property tax
2 exemption for snowmobile clubs.

Analysis by the Legislative Reference Bureau

This bill provides a property tax exemption for the personal property of a snowmobile club that is a nonprofit organization.

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.

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

3 **SECTION 1.** 70.11 (45) of the statutes is created to read:
4 70.11 (45) SNOWMOBILE CLUBS. Personal property of a snowmobile club that is
5 exempt from taxation under section 501 (c) (3) of the Internal Revenue Code.
6 **SECTION 2. Initial applicability.**

