



**SENATE SUBSTITUTE AMENDMENT 1,
TO 2009 SENATE BILL 215**

October 22, 2009 – Offered by Senator HOLPERIN.

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

Analysis by the Legislative Reference Bureau

This substitute amendment provides a property tax exemption for trail groomers owned by a snowmobile club or an all-terrain vehicle club that is a nonprofit organization.

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 AND ALL-TERRAIN VEHICLE CLUBS. Trail groomers owned
5 by a snowmobile club or an all-terrain vehicle club that is exempt from taxation
6 under section 501 (c) (3), (4), or (7) of the Internal Revenue Code.
7 **SECTION 2. Initial applicability.**

