



2009 SENATE BILL 408

1 **AN ACT** *to renumber and amend* 77.88 (8); and *to create* 77.88 (8) (a) 3. and
2 77.88 (8) (b) of the statutes; **relating to:** the exception to the assessment of
3 withdrawal taxes and fees against a landowner who transfers ownership of or
4 leases managed forest land for siting a public safety communications tower.

Analysis by the Legislative Reference Bureau

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

5 **SECTION 1.** 77.88 (8) of the statutes is renumbered 77.88 (8) (a) (intro.) and
6 amended to read:

7 77.88 **(8)** (a) (intro.) No withdrawal tax or withdrawal fee may be assessed
8 against an owner who ~~transfers~~ does any of the following:

9 1. Transfers ownership of managed forest land for a public road or railroad or
10 utility right-of-way. ~~No withdrawal tax or withdrawal fee may be assessed against~~
11 ~~an owner who transfers~~

SENATE BILL 408**SECTION 1**

1 2. Transfers ownership of managed forest land for a park, recreational trail,
2 wildlife or fish habitat area or a public forest to the federal government, the state or
3 a local governmental unit, as defined in s. 66.0131 (1) (a). ~~The department may not~~
4 ~~order withdrawal of the remainder of the land unless the remainder fails to meet the~~
5 ~~eligibility requirements under s. 77.82 (1).~~

6 **SECTION 2.** 77.88 (8) (a) 3. of the statutes is created to read:

7 77.88 **(8)** (a) 3. Transfers ownership of or leases not more than 10 acres of
8 managed forest land to a county, city, village, or town for siting a public safety
9 communications tower.

10 **SECTION 3.** 77.88 (8) (b) of the statutes is created to read:

11 77.88 **(8)** (b) The department may not order withdrawal of land remaining after
12 a transfer of ownership is made under par. (a) 1., 2., or 3. or after a lease is entered
13 into under par. (a) 3. unless the remainder fails to meet the eligibility requirements
14 under s. 77.82 (1).

15 **SECTION 4. Nonstatutory provisions.**

16 (1) Notwithstanding section 77.88 (8) of the statutes, if on or after September
17 22, 2009, the department of natural resources assesses a withdrawal tax or fee or
18 both against an owner of managed forest land who transfers ownership of or leases
19 not more than 10 acres of managed forest land to a county, city, village, or town for
20 siting a public safety communications tower, the department of natural resources
21 shall refund to the owner from the appropriation account under section 20.370 (1)
22 (mv) of the statutes the amount of any of those withdrawal taxes and fees paid by the
23 owner.

24 **SECTION 5. Initial applicability.**

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1 (1) This act first applies to withdrawal taxes and fees assessed by the
2 department of natural resources against an owner of managed forest land for land
3 that the department of natural resources orders withdrawn from designation as
4 managed forest land on or after September 22, 2009.

5

(END)