

SENATE BILL 408 (LRB -3875)

An Act to renumber and amend 77.88 (8); and to create 77.88 (8) (a) 3. and 77.88 (8) (b) of the statutes; relating to: the exception to the assessment of withdrawal taxes and fees against a landowner who transfers ownership of managed forest land for siting a public safety communications tower. (FE)

2009

- 11-20. S. Introduced by Senators **Jauch, Lassa, Taylor and Schultz**; cosponsored by Representatives **Hubler, Turner, Montgomery, Ziegelbauer, Petersen, Bies, Mursau, Zepnick, Kestell and Brooks**.
- 11-20. S. Read first time and referred to committee on Transportation, Tourism, Forestry, and Natural Resources 427
- 11-30. S. Fiscal estimate received.
- 12-04. S. Fiscal estimate received.

2010

- 01-15. S. Senate amendment 1 offered by Senator Jauch (**LRB a1295**) 485
- 01-20. S. Public hearing held.
- 02-04. S. Executive action taken.
- 02-05. S. Report passage recommended by committee on Transportation, Tourism, Forestry, and Natural Resources, Ayes 6, Noes 0 544
- 02-05. S. Available for scheduling.
- 02-10. S. Referred to joint committee on Finance by committee on Senate Organization pursuant to Senate Rule 41 (1)(e) 553
- 02-16. S. Executive action taken.
- 02-16. S. Report adoption of Senate Amendment 1 recommended by joint committee on Finance, Ayes 16, Noes 0 .. 561
- 02-16. S. Report introduction and adoption of Senate Amendment 2 recommended by joint committee on Finance, Ayes 16, Noes 0 (**LRB a1554**) 561
- 02-16. S. Report passage as amended recommended by joint committee on Finance, Ayes 16, Noes 0 561
- 02-16. S. Available for scheduling.
- 02-18. S. Placed on calendar 2-23-2010 pursuant to Senate Rule 18(1) 572
- 02-23. S. Read a second time.
- 02-23. S. Senate amendment 1 **adopted**.
- 02-23. S. Senate amendment 2 **adopted**.
- 02-23. S. Ordered to a third reading.
- 02-23. S. Rules suspended.
- 02-23. S. Read a third time and **passed**, Ayes 32, Noes 0.
- 02-23. S. Ordered immediately messaged.
- 02-23. A. Received from Senate 685
- 02-23. A. Read 685
- 02-23. A. Rules suspended and taken up 685
- 02-23. A. Read a second time 685
- 02-23. A. Ordered to a third reading 686
- 02-23. A. Rules suspended 686
- 02-23. A. Read a third time and **concurred in** 686
- 02-23. A. Ordered immediately messaged 686
- 02-24. S. Received from Assembly concurred in.

JP

2009

ENROLLED BILL

09en S B-408

ADOPTED DOCUMENTS:

Orig Engr SubAmdt

09-3875/1 ✓

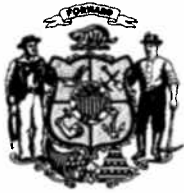
Amendments to above (if none, write "NONE"): SA1 — a 1295/1 ✓

SA2 — a 1554/2 ✓

Corrections - show date (if none, write "NONE"): None

Topic Rel as amended

2-25-10 JR Miller
Date Enrolling Drafter



2009 SENATE BILL 408

November 20, 2009 - Introduced by Senators JAUCH, LASSA, TAYLOR and SCHULTZ, cosponsored by Representatives HUBLER, TURNER, MONTGOMERY, ZIEGELBAUER, PETERSEN, BIES, MURSAU, ZEPNICK, KESTELL and BROOKS. Referred to Committee on Transportation, Tourism, Forestry, and Natural Resources.

INSERT SA1-1 ✓

- 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
4 managed forest land for siting a public safety communications tower.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land (MFL) Program, the owner of land that meets certain requirements as to size and the amount of timber on the land may apply to have the Department of Natural Resources (DNR) designate the land as MFL. The owner of such land then makes an annual payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices and may keep a specific area closed to public access; the remainder of the land must be kept open for recreational activities consisting of hunting, fishing, hiking, sight-seeing, and cross-country skiing. Land is not eligible for designation as MFL if more than 20 percent of the land is unsuitable for producing merchantable timber, it is developed for commercial recreation, for industry, or for any other use that DNR determines is incompatible with the practice of forestry, or it is developed for a human residence.

Current law provides that DNR may, at the request of an owner of managed forest land or of the governing body of any municipality in which any managed forest land is located, or at its own discretion, investigate to determination whether the designation as MFL should be withdrawn. Among the reasons why DNR may order the withdrawal of all or a part of a parcel of MFL is for the failure of the land to

SENATE BILL 408

conform to an eligibility requirement. If DNR issues an order withdrawing land as MFL, it must assess against the owner a withdrawal tax and a withdrawal fee unless certain exceptions apply. Among the exceptions is an exception for an owner who transfers ownership of managed forest land for a public road or railroad or utility right-of-way. This bill expands the exceptions so that DNR may not assess a withdrawal tax or a withdrawal fee against an owner who transfers ownership of MFL to a county, city, village, or town for siting a public safety communications tower if DNR orders the withdrawal on or after September 22, 2009.

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:

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

3 77.88 (8) (a) (intro.) No withdrawal tax or withdrawal fee may be assessed
4 against an owner who ~~transfers~~ does any of the following:

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

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

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

14 77.88 (8) (a) 3. Transfers ownership of managed forest land to a county, city,
15 village, or town for siting a public safety communications tower.

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

Handwritten annotations: INSERT SA1-2 and INSERT SA2-1 with checkmarks and a scribble.

SENATE BILL 408

1 77.88 (8) (b) The department may not order withdrawal of land remaining after
 2 a transfer ~~under par. (a)~~ ^{INSERT SA 1-3 ✓} unless the remainder fails to meet the eligibility
 3 requirements under s. 77.82 (1).

SECTION 4. Nonstatutory provisions.

5 (1) Notwithstanding section 77.88 (8) of the statutes, if on or after September
 6 22, 2009, the department of natural resources assesses a withdrawal tax or fee or
 7 both against an owner of managed forest land who transfers ownership of managed
 8 forest land to a county, city, village, or town for siting a public safety communications
 9 tower, the department of natural resources shall refund to the owner from the
 10 appropriation account under section 20.370 (1) (mv) of the statutes the amount of any
 11 of those withdrawal taxes and fees paid by the owner.

SECTION 5. Initial applicability.

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

(END)



**SENATE AMENDMENT 1,
TO 2009 SENATE BILL 408**

January 15, 2010 - Offered by Senator JAUCH.

1 At the locations indicated, amend the bill as follows:

2 ✓1. Page 1, line 3: after "of" insert "or leases".

3 ✓2. Page 2, line 14: after "of" insert "or leases".

4 ✓3. Page 3, line 2: delete "~~under par. (a)~~" and substitute "of ownership is made
5 under par. (a) 1., 2., or 3. or after a lease is entered into under par. (a) 3."

6 ✓4. Page 3, line 7: after "ownership of" insert "or leases".

7 (END)

SAI-1 ✓

SAI-2 ✓

SAI-3 ✓

SAI-4 ✓



**SENATE AMENDMENT 2,
TO 2009 SENATE BILL 408**

February 16, 2010 - Offered by JOINT COMMITTEE ON FINANCE.

1 At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 2, line 14: before "managed" insert "not more than 10 acres of".

3 ✓ 2. Page 3, line 7: after "ownership of" insert "not more than 10 acres of".

4 (END)

SA 2-1 ✓

SA 2-2 ✓