2011 ASSEMBLY BILL 680

March 8, 2012 - Introduced by Representatives STONE, SINICKI, KUGLITSCH, ZAMARRIPA, BROOKS, RICHARDS, ZEPNICK and PASCH. Referred to Committee on Ways and Means.

AN ACT to create 70.11 (46) of the statutes; relating to: creating a property tax exemption for a nonprofit youth baseball association.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for buildings and personal property owned by; and land, not exceeding six acres, that is owned or leased by; a nonprofit youth baseball association.

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:

SECTION 1. 70.11 (46) of the statutes is created to read:

70.11 (46) NONPROFIT YOUTH BASEBALL ASSOCIATIONS. Land not exceeding 6 acres, the buildings on that land, and personal property, if the land is owned or leased by, and the buildings and personal property are owned by, a nonprofit youth baseball
association and all the property is used exclusively for the purposes of the association. Leasing all or a portion of the property does not render the property taxable if all of the leasehold income is used for maintaining the leased property.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2012.