



2013 SENATE BILL 499

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

Analysis by the Legislative Reference Bureau

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

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

4 70.11 (46) NONPROFIT YOUTH BASEBALL ASSOCIATIONS. Land not exceeding 6
5 acres, the buildings on that land, and personal property, if the land is owned or leased
6 by, and the buildings and personal property are owned by, a nonprofit youth baseball
7 association and used exclusively for the purposes of the association. Leasing all or
8 a portion of the property does not render the property taxable if all of the leasehold
9 income is used for maintaining the leased property.

10 **SECTION 2. Initial applicability.**

