



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

January 17, 2014

MEMORANDUM

To: Senator Lazich

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2013 SB 499** (LRB-3978/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

M E M O R A N D U M

January 24, 2014

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Robert Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2014 SB 499 Regarding Creating a Property Tax Exemption for a Nonprofit Youth Baseball Association

The Department of Revenue has the following concern regarding the bill:

The bill provides that the property tax exemption takes effect on January 1, 2014. The date creates problems, since the deadline for requesting an exemption from property taxes for 2014 is March 1, 2014, and the timeline does not provide adequate time for local governmental units to adjust to the change. The department will also need time to notify assessors of the law change and to provide materials so that the law change can be properly administered. We suggest that the proposed exemption take effect on January 1, 2015, so that the exemption can be accurately and consistently applied across the state.

If you have any questions on the property tax issues in the technical memorandum, please contact Yuko Iwata at 267-9892.

Cc: Senator Mary Lazich