

STATE OF WISCONSIN
REPORT OF THE JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS
2013 ASSEMBLY BILL 525

[Introduced by Representatives Kuglitsch, Sinicki, Kaufert, Nass, Thiesfeldt, Barnes, Goyke, Johnson, Kahl, Milroy, Pasch, Riemer, Smith, Vruwink, Wachs, Zamarripa and Zepnick; cosponsored by Senator Lazich.]

General Nature of Proposal

2013 Assembly Bill 525 creates a property tax exemption for land not exceeding six 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 used exclusively for the purposes of the association.

Legality Involved

There are no issues of legality involved.

Fiscal Effect Upon the State and Its Subdivisions

According to its research, the Department of Revenue anticipates that a single youth baseball association, located in Milwaukee, would currently qualify for the exemption. Accordingly, the department estimates that the exemption would result in a shift of \$18,600 of local property taxes to other property taxpayers, as well as a reduction of \$107 in state property tax revenue.

Public Policy Involved

The bill is good public policy.