



**WISCONSIN LEGISLATIVE COUNCIL
ACT MEMO**

2013 Wisconsin Act 380
[2013 Senate Bill 499]

**Nonprofit Youth Baseball
Property Tax Exemption**

2013 Wisconsin Act 380 provides a property tax exemption for nonprofit youth baseball associations. Specifically, the Act creates an exemption for land (not exceeding six acres) that is owned or leased by the association, buildings on that land which are owned by the association, and personal property owned by the association, if the property is used exclusively for purposes of the association. The Act also provides that leasing the property does not render the property taxable if all of the leasehold income is used to maintain the leased property. The exemption first applies to the property tax assessments as of January 1, 2015.

Effective date: April 26, 2014.

Prepared by: Katie Bender-Olson, Staff Attorney

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.