



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2013 Senate Bill 499

Senate Amendment 1

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Senate Bill 499

Senate Bill 499 provides a property tax exemption for certain land and personal property owned or leased by a nonprofit youth baseball association. Specifically, the exemption is 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. The exemption first applies to the property tax assessments as of January 1, 2014.

Senate Amendment 1

Senate Amendment 1 provides that the exemption first applies to the property tax assessments as of January 1, **2015**, rather than property tax assessments as of January 1, 2014.

Bill History

Senate Amendment 1 was offered by Senator Lazich on January 22, 2014. The Senate Committee on Elections and Urban Affairs recommended adoption of the amendment on February 6, 2014, on a vote of Ayes, 5; Noes, 0. The committee then recommended passage of the bill, as amended, on a vote of Ayes, 5; Noes, 0.

KBO:ksm