

2019 DRAFTING REQUEST

Bill

For: Dale Kooyenga (608) 266-2512 Drafter: jkreye
 By: sandy Secondary Drafters:
 Date: 12/20/2019 May Contact:

Same as LRB:

Submit via email: YES
 Requester's email: Sen.Kooyenga@legis.wisconsin.gov
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Changing property tax exemption for "Olympic" ice training center to "National" ice training center

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 12/20/2019	anienaja 12/20/2019	mbarman 12/20/2019		Local Tax Exempt
/1			dwalker 1/8/2020	dwalker 1/8/2020	Local Tax Exempt

FE Sent For:

at
intro

<END>



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SA
Xref
PwS

Today
12-20

Gen

1 AN ACT ...; **relating to:** a technical correction to the property tax exemption for
2 an Olympic Ice Training Center.

Analysis by the Legislative Reference Bureau

Current law provides a property tax exemption for property owned by a nonprofit corporation that operates an Olympic Ice Training Center on land purchased from the state. This bill makes a technical correction to the exemption, and related provisions, by changing "Olympic Ice Training Center" to "National Ice Training Center".

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Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

3 SECTION 1. 42.11 of the statutes is amended to read:

4 ~~X~~ **42.11 Olympic National Ice Training Center.** The state fair park board
5 may purchase the Olympic National Ice Training Center and associated land and

1 parking areas from the Pettit National Ice Center, Inc., if the Pettit National Ice
 2 Center, Inc., discontinues its operation of the facility as an ice skating rink and
 3 training facility.

History: 1991 a. 39 ss. 744, 744ad, 1159mg, 1159mn; 1993 a. 215; 1995 a. 27; 2007 a. 20.

4 **SECTION 2.** 70.11 (1) of the statutes is amended to read:

5 ~~70.11 (1)~~ PROPERTY OF THE STATE. Property owned by this state except land
 6 contracted to be sold by the state. This exemption shall not apply to land conveyed
 7 after September, 1933, to this state or for its benefit while the grantor or others for
 8 the grantor's benefit are permitted to occupy the land or part thereof in consideration
 9 for the conveyance; nor shall it apply to land devised to the state or for its benefit
 10 while another person is permitted by the will to occupy the land or part thereof. This
 11 exemption shall not apply to any property acquired by the department of veterans
 12 affairs under s. 45.32 (5) and (7), 2017 stats., or to the property of insurers
 13 undergoing rehabilitation or liquidation under ch. 645. Property exempt under this
 14 subsection includes general property owned by the state and leased to a private,
 15 nonprofit corporation that operates an ~~Olympic~~ a national ice training center,
 16 regardless of the use of the leasehold income.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38, 59, 103; 2003 a. 195, 291; 2005 a. 4, 22, 70, 74, 335; 2007 a. 19; 2007 a. 20 ss. 1932 to 1934f, 9121 (6) (a); 2009 a. 28, 152, 155; 2011 a. 7, 10, 32, 208; 2011 a. 260 s. 80; 2013 a. 20, 380; 2015 a. 60, 170; 2017 a. 59, 222; 2019 a. 9.

Cross-reference: For other exemptions from property taxation, see s. 1.04, U.S. sites; s. 70.112, specially taxed property; s. 70.42, coal docks; s. 70.421, petroleum; s. 76.23, utilities.

17 **SECTION 3.** 70.11 (44) of the statutes is amended to read:

18 ~~70.11 (44)~~ OLYMPIC NATIONAL ICE TRAINING CENTER. Beginning with the first
 19 assessment year in which the property would not otherwise be exempt from taxation
 20 under sub. (1), property owned by a nonprofit corporation that operates an ~~Olympic~~
 21 a National Ice Training Center on land purchased from the state, if the property is
 22 located or primarily used at the center. Property that is exempt under this subsection

1 includes property leased to a nonprofit entity, regardless of the use of the leasehold
2 income, and up to 6,000 square feet of property leased to a for-profit entity,
3 regardless of the use of the leasehold income.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38, 59, 103; 2003 a. 195, 291; 2005 a. 4, 22, 70, 74, 335; 2007 a. 19; 2007 a. 20 ss. 1932 to 1934f, 9121 (6) (a); 2009 a. 28, 152, 155; 2011 a. 7, 10, 32, 208; 2011 a. 260 s. 80; 2013 a. 20, 380; 2015 a. 60, 170; 2017 a. 59, 222; 2019 a. 9.

Cross-reference: For other exemptions from property taxation, see s. 1.04, U.S. sites; s. 70.112, specially taxed property; s. 70.42, coal docks; s. 70.421, petroleum; s. 76.23, utilities.

4 **SECTION 4. Initial applicability.**

5 (1) This act first applies to the property tax exemptions as of January 1, 2020.

6 (END)

Kreye, Joseph

From: Lonergan, Sandy
Sent: Tuesday, January 07, 2020 5:42 PM
To: Kreye, Joseph
Subject: FW: Pettit Ice Center Draft review: LRB -5208/P1
Attachments: 19-5208/P1.pdf

Hi Joe,
Would you please turn this into a /1 and jacket it?
Thank you – Sandy

From: LRB.Legal <lrblegal@legis.wisconsin.gov>
Sent: Friday, December 20, 2019 2:59 PM
To: Sen.Kooyenga <Sen.Kooyenga@legis.wisconsin.gov>
Subject: Pettit Ice Center Draft review: LRB -5208/P1

Following is the PDF version of draft LRB -5208/P1.



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-5208/P1
JK:amn

1

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

NO
change

1 AN ACT *to amend* 42.11, 70.11 (1) and 70.11 (44) of the statutes; **relating to:** a
2 technical correction to the property tax exemption for an Olympic Ice Training
3 Center.

Analysis by the Legislative Reference Bureau

Current law provides a property tax exemption for property owned by a nonprofit corporation that operates an Olympic Ice Training Center on land purchased from the state. This bill makes a technical correction to the exemption, and related provisions, by changing "Olympic Ice Training Center" to "National Ice Training Center."

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

4 SECTION 1. 42.11 of the statutes is amended to read:
5 **42.11 Olympic National Ice Training Center.** The state fair park board
6 may purchase the Olympic National Ice Training Center and associated land and

1 income, and up to 6,000 square feet of property leased to a for-profit entity,
2 regardless of the use of the leasehold income.

3 **SECTION 4. Initial applicability.**

4 (1) This act first applies to the property tax exemptions as of January 1, 2020.

5 (END)

Walker, Dan

From: LRB.Legal
To: Sen.Kooyenga@legis.wisconsin.gov
Subject: Draft review: LRB -5208/1
Attachments: 19-5208/1

State of Wisconsin - Legislative Reference Bureau
One East Main Street - Suite 200 - Madison

The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent. If you have any questions concerning the draft or would like to have it redrafted, please contact Joseph T. Kreye, Legal Services Manager, at (608) 504-5857, at joseph.kreye@legis.wisconsin.gov, or at One East Main Street, Suite 200.

We will jacket this draft for introduction in the Senate.

If a jacket is needed immediately, please let us know in your response e-mail so we know to immediately jacket the proposal for you.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at LRB.Legal@legis.wisconsin.gov or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.