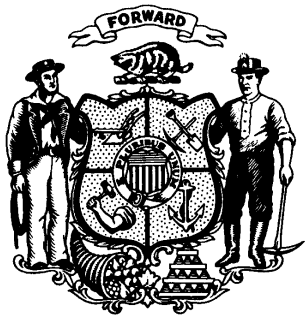
State of Wisconsin



Date of enactment: March 27, 2026
2025 Senate Bill 576 Date of publication*: March 28, 2026

2025 WISCONSIN ACT 117

AN ACT ***to amend*** 66.0435 (3) (c) 1. (intro.), 70.17 (3), 79.0965 (title) and 79.0965 (3); ***to create*** 70.11 (49), 79.0965 (1m), 79.0965 (2m) and 79.0965 (5) of the statutes; **relating to:** a property tax exemption for prefabricated recreational structures.

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

SECTION 1. 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

66.0435 **(3)** (c) 1. (intro.) In addition to the license fee provided in pars. (a) and (b), each licensing authority shall collect from each unit occupying space or lots in a community in the licensing authority, except from recreational mobile homes as provided under par. (cm), from prefabricated structures described under s. 70.11 (49), from manufactured and mobile homes that constitute improvements to real property, from recreational vehicles as defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a monthly municipal permit fee computed as follows:

SECTION 2. 70.11 (49) of the statutes is created to read:

70.11 **(49)** RECREATIONAL PREFABRICATED STRUCTURES. Any prefabricated structure originally designed to be towed upon a highway by a motor vehicle and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes, including accessory decks, sheds, and porches, if such prefabricated structures are located in a licensed campground under s. 97.67 upon land that is not owned by the owner of such prefabricated structures.

SECTION 3. 70.17 (3) of the statutes is amended to read:

70.17 **(3)** Beginning with the property tax assessments as of January 1, 2024, manufactured and mobile homes, not otherwise exempt from taxation under s. 66.0435 (3) or 70.11 (49), buildings, improvements, and fixtures on leased lands, buildings, improvements, and fixtures on exempt lands, buildings, improvements, and fixtures on forest croplands, and buildings, improvements, and fixtures on managed forest lands shall be assessed as real property. If buildings, improvements, and fixtures, but not the underlying land, are leased to a person other than the landowner or if the buildings, improvements, and fixtures are owned by a person other than the landowner, the assessor may create a separate tax parcel for the buildings, improvements, and fixtures and assess the buildings, improvements, and fixtures as real property to the owner of the buildings, improvements, and fixtures. The assessor may also create a tax parcel, as provided under s. 70.27, for buildings, improvements, and fixtures on exempt lands, buildings, improvements, and fixtures on forest croplands, and buildings, improvements, and fixtures on managed forest lands and assess the buildings, improvements, and fixtures as real property to the owner of the buildings, improvements, and fixtures. For purposes of this sub-

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

section, "buildings, improvements, and fixtures" does not include any property defined in s. 70.04.

SECTION 4. 79.0965 (title) of the statutes is amended to read:

79.0965 (title) **State aid; repeal of personal property tax; exemptions.**

SECTION 5. 79.0965 (1m) of the statutes is created to read:

79.0965 **(1m)** Beginning in 2027, the department of administration shall pay to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the property taxes levied on property described under s. 70.11 (49) for the property tax assessments as of January 1, 2025.

SECTION 6. 79.0965 (2m) of the statutes is created to read:

79.0965 **(2m)** Each municipality shall report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on property described under s. 70.11 (49) for the property tax assessments as of January 1, 2025, on behalf of the municipality and on behalf of other taxing jurisdictions.

SECTION 7. 79.0965 (3) of the statutes is amended to read:

79.0965 **(3)** Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the amount the taxing jurisdiction receives under ~~sub.~~ subs. (1) and (1m). The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter.

SECTION 8. 79.0965 (5) of the statutes is created to read:

79.0965 **(5)** The department of revenue shall certify the amount of the payment due each taxing jurisdiction under sub. (1m) to the department of administration, and the department of administration shall make the payment on or before the first Monday in July.

SECTION 9337. Initial applicability; Revenue.

(1) RECREATIONAL PREFABRICATED STRUCTURES. The treatment of s. 70.11 (49) first applies to the property tax assessments as of January 1, 2026.