

CHAPTER 199, Laws of 1979

AN ACT to amend 70.111 (9) of the statutes, relating to a property tax exemption for leased farm machinery and farm machinery used for custom farming services.

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

SECTION 1. 70.111 (9) of the statutes is amended to read:

70.111 (9) TOOLS, MACHINERY. The tools of a mechanic kept and used in his the mechanic's trade and farm, orchard and garden machinery implements and tools, actually used by any person in farming or in the operation of any farm, orchard or garden including leased machinery and implements, and machinery and implements used for custom farming services, or any new farm machinery, stocked and owned by a retailer for farm use.

SECTION 2. **Effective date.** This act takes effect on the January 1 following publication.
