

1989 Assembly Bill 62

Date of enactment: **July 26, 1989**  
Date of publication\*: **August 2, 1989**

## 1989 WISCONSIN ACT 25

AN ACT to amend 70.11 (32) of the statutes, relating to: the property tax exemption for youth hockey associations.

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

**SECTION 1.** 70.11 (32) of the statutes is amended to read:

70.11 (32) NONPROFIT YOUTH HOCKEY ASSOCIATIONS. Land not exceeding 40 13 acres, the buildings on that land and personal property if the land, is owned or leased by and the buildings and personal property are owned by, and all the property is used exclusively for the purposes of, a nonprofit youth hockey association ~~that owns its~~

~~skating facilities~~, except that the exemption under this subsection does not apply to the property of a nonprofit youth hockey association if any of its property was funded in whole or in part by industrial revenue bonds unless that association's facilities were placed in operation after January 1, 1988. Leasing all or a portion of the property does not render that property taxable if all of the leasehold income is used for maintenance of the leased property.

**SECTION 2. Effective date.** This act takes effect on January 1, 1988.

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