



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBs0451/1
JK:jld:ch

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2005 ASSEMBLY BILL 801**

January 17, 2006 – Offered by Representative TOWNS.

1 **AN ACT** *to amend* 66.0435 (3) (c) 1. (intro.), 66.0435 (9) and 70.111 (19) (b); and
2 **to create** 66.0435 (1) (hm) of the statutes; **relating to:** the personal property
3 tax exemption for recreational mobile homes.

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

4 **SECTION 1.** 66.0435 (1) (hm) of the statutes is created to read:

5 66.0435 (1) (hm) “Recreational mobile home” means a mobile home that is no
6 larger than 400 square feet; that is certified by the manufacturer as complying with
7 the code promulgated by the American National Standards Institute as ANSI 119.5;
8 and that is used primarily as temporary living quarters for recreational, camping,
9 travel, or seasonal purposes.

10 **SECTION 2.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

11 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and
12 (b), each licensing authority shall collect from each mobile home occupying space or

1 lots in a park in the licensing authority, except from recreational mobile homes,
2 mobile homes that constitute improvements to real property under s. 70.043 (1), and
3 ~~from recreational mobile homes and camping trailers as defined in s. 70.111 (19)~~
4 340.01 (6m), a monthly parking permit fee computed as follows:

5 **SECTION 3.** 66.0435 (9) of the statutes is amended to read:

6 66.0435 (9) MUNICIPALITIES; PARKING FEES ON MOBILE HOMES. A licensing
7 authority may assess parking fees at the rates under this section on recreational
8 mobile homes, as defined in s. 70.111 (19) except recreational mobile homes which
9 are located in campgrounds licensed under s. 254.47 and recreational mobile homes
10 which are located on land where the principal residence of the owner of the
11 recreational mobile home is located, regardless of whether the recreational mobile
12 home is occupied during all or part of any calendar year.

13 **SECTION 4.** 70.111 (19) (b) of the statutes is amended to read:

14 70.111 (19) (b) ~~Mobile~~ Recreational mobile homes, as defined in s. 66.0435, that
15 are no larger than 400 square feet and that are used primarily as temporary living
16 quarters for recreational, camping, travel or seasonal purposes (1) (hm), including
17 steps and a platform that lead to a doorway, not exceeding 50 square feet, not
18 including any other aftermarket addition, attachment, annex, foundation, or
19 appurtenance adjoining or affixed to a recreational mobile home.

20 **SECTION 5. Initial applicability.**

21 (1) This act first applies to the property tax assessments as of January 1, 2007.

22 (END)