



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0740/P4  
JK:cjs:jm

DOA:.....Quinn, BB0293 - Biogas energy systems property tax exemption

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**PROPERTY TAXATION**

Under current law, solar energy systems and wind energy systems are exempt from personal property taxes. Under this bill, biogas energy systems are exempt from personal property taxes.

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 *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 70.111 (18) of the statutes is amended to read:

70.111 (18) ~~SOLAR AND WIND ENERGY~~ ENERGY SYSTEMS. Solar Biogas energy systems, solar energy systems, and wind energy systems. In this subsection, "biogas

energy system” means equipment which directly converts biomass, as defined under section 45K (c) (3) of the Internal Revenue Code, into biogas, equipment which generates electricity, heat, or compressed natural gas exclusively from biogas, equipment which is used exclusively for the direct transfer or storage of biomass or biogas, and any structure used exclusively to shelter or operate such equipment, if all such equipment, and any such structure, is located at the same site, but does not include equipment or components that would be present as part of a conventional energy system. In this subsection, “solar energy system” means equipment which directly converts and then transfers or stores solar energy into usable forms of thermal or electrical energy, but does not include equipment or components that would be present as part of a conventional energy system or a system that operates without mechanical means. In this subsection, “wind energy system” means equipment which converts and then transfers or stores energy from the wind into usable forms of energy, but does not include equipment or components that would be present as part of a conventional energy system.

**SECTION 9337. Initial applicability; Revenue.**

(1) BIOGAS ENERGY SYSTEMS. The treatment of section 70.111 (18) of the statutes first applies to the property tax assessments as of January 1, 2014.

(END)