



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-0041/P6
EVM:jld:rs

DOA:.....Mette, BB0345 - Tax exempt status for certain rail property

FOR 2015-2017 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TRANSPORTATION

RAIL AND AIR TRANSPORTATION

Under current law, most public property is subject to local special assessment. One exception provides that state property that is held for highway right-of-way purposes or is certain abandoned rail property that is acquired and held for transportation or recreation purposes is not subject to local special assessment. This bill specifies that certain state property acquired and held for purposes of preserving or improving the efficiency of freight rail service is not subject to local special assessment.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. 66.0705 (1) (a) of the statutes is amended to read:

66.0705 (1) (a) The property of this state, except that held for highway right-of-way purposes or acquired and held for purposes under s. 85.08 or 85.09, and

the property of every county, city, village, town, school district, sewerage district or commission, sanitary or water district or commission, or any public board or commission within this state, and of every corporation, company, or individual operating any railroad, telegraph, telecommunications, electric light, or power system, or doing any of the business mentioned in ch. 76, and of every other corporation or company is in all respects subject to all special assessments for local improvements.

SECTION 2. 70.119 (3) (e) of the statutes is amended to read:

70.119 (3) (e) "State facilities" means all property owned and operated by the state for the purpose of carrying out usual state functions, including the branch campuses of the university of Wisconsin system but not including land held for highway right-of-way purposes or acquired and held for purposes under s. 85.08 or 85.09.

(END)