



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-0911/P1
JK:kjf

DOA:.....Quinn, BB0297 - Community Health Center Property Tax
Exemption

FOR 2021-2023 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

Community health centers

This bill creates a property tax exemption for the property of a community health center that receives federal grants to provide health services to vulnerable populations, is a nonprofit organization exempt from federal income taxes, and annually treats at least 30,000 patients. With regard to land owned by the community health center, the exemption is limited to 25 acres necessary for the location and convenience of buildings while such property is not used for profit. Current law provides similar property tax exemptions for property owned by churches or religious, educational, or benevolent associations. Under current law, land owned by churches or religious associations that is necessary for the location and convenience of buildings and used for educational purposes and not for profit is subject to a 30-acre limitation.

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 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. 70.11 (4) (a) 1m. of the statutes is created to read:

70.11 (4) (a) 1m. Property owned and used exclusively by a community health center that receives a federal grant under [42 USC 254b](#), is exempt from federal income taxation under section [501](#) (c) (3) of the Internal Revenue Code, and annually treats at least 30,000 patients, but not exceeding 25 acres of land necessary for location and convenience of buildings while such property is not used for profit.

SECTION 9137. Nonstatutory provisions; Revenue.

(1) COMMUNITY HEALTH CENTERS. Notwithstanding s. 70.11 (intro.), an owner of property that is exempt from taxation under s. 70.11 (4) (a) 1m. may claim the exemption for the assessment as of January 1, 2020, if the property owner files the form described under s. 70.11 (intro.) with the assessor of the taxation district no later than 30 days after the effective date of this subsection.

SECTION 9337. Initial applicability; Revenue.

(1) COMMUNITY HEALTH CENTERS. The treatment of s. 70.11 (4) (a) 1m. first applies to the property tax assessments as of January 1, 2020.

(END)