3

homes.

2003 ASSEMBLY BILL 127

March 6, 2003 – Introduced by Representatives Albers, Ladwig, Freese, Gunderson, Gundrum, Hines, Krawczyk, Lassa, F. Lasee, D. Meyer, Musser, Owens, Seratti and J. Wood, cosponsored by Senators Schultz, Robson and Welch. Referred to Committee on Ways and Means.

- 1 AN ACT to amend 70.111 (19) (b); and to create 70.111 (19) (c) of the statutes;
- relating to: the personal property tax exemption for recreational mobile

Analysis by the Legislative Reference Bureau

Under current law, a recreational mobile home is exempt from the personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

Under this bill, a recreational mobile home is exempt from the personal property tax if the mobile home has a gross trailer area not exceeding 400 square feet in the set-up mode; it is built on a single chassis mounted on wheels; it is certified by the manufacturer as complying with the American National Standards Institute Code for such homes; and it is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. In addition, any attachment to a recreational mobile home that is exempt from the personal property tax, other than another recreational mobile home, is exempt from the personal property tax, if the attachment is no larger than 400 square feet.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

ASSEMBLY BILL 127

1

 $\mathbf{2}$

3

4

5

6

7

8

9

10

11

12

13

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. 70.111 (19) (b) of the statutes is amended to read:

70.111 (19) (b) Mobile homes, as defined in s. 66.0435, that are no larger than have a gross trailer area not exceeding 400 square feet in the set-up mode; that are built on a single chassis mounted on wheels; that are certified by the manufacturer as complying with the code promulgated by the American National Standards Institute and identified as ANSI 119.5; and that are used primarily as temporary living quarters for recreational, camping, travel or seasonal purposes.

Section 2. 70.111 (19) (c) of the statutes is created to read:

70.111 (19) (c) Any attachment to a mobile home described under par. (b), other than another mobile home described under par. (b), that is no larger than 400 square feet.

SECTION 3. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2003.

14 (END)