LRB-2701/1 JK:jld:ph

2009 SENATE BILL 215

May 20, 2009 - Introduced by Senators Holperin, Olsen, Wirch, Erpenbach, Lehman, Plale, Grothman, Hansen and Hopper, cosponsored by Representatives Kaufert, Jorgensen, Radcliffe, Kerkman, A. Ott, Meyer, Brooks, Ripp, Milroy, J. Ott, Petrowski, Vos, Hilgenberg, Nerison, Bies, Hraychuck, Spanbauer and Gunderson. Referred to Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue.

- 1 AN ACT *to create* 70.11 (45) of the statutes; **relating to:** a personal property tax
- 2 exemption for snowmobile clubs.

Analysis by the Legislative Reference Bureau

This bill provides a property tax exemption for the personal property of a snowmobile club that is a nonprofit organization.

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.

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

- 3 **Section 1.** 70.11 (45) of the statutes is created to read:
- 4 70.11 (45) SNOWMOBILE CLUBS. Personal property of a snowmobile club that is
- 5 exempt from taxation under section 501 (c) (3) of the Internal Revenue Code.
- 6 Section 2. Initial applicability.

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SECTION 2

1 (1) This act first applies to the property tax assessments as of January 1, 2009.

2 (END)