

2005 ASSEMBLY BILL 139

February 24, 2005 – Introduced by Representatives MUSSER and SHERMAN.
Referred to Committee on State Affairs. Referred to Joint Survey Committee
on Tax Exemptions.

1 **AN ACT** *to amend* 70.337 (7); and *to create* 70.11 (43) of the statutes; **relating**
2 **to:** creating a property tax exemption for real property owned by a federally
3 recognized American Indian tribe or band.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for real property owned by a federally recognized American Indian tribe or band in this state.

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.

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:

4 **SECTION 1.** 70.11 (43) of the statutes is created to read:
5 70.11 **(43)** Real property owned by a federally recognized American Indian
6 tribe or band in this state.
7 **SECTION 2.** 70.337 (7) of the statutes is amended to read:

70.337 (7) This section does not apply to property that is exempt under s. 70.11 (1), (2), (13), (13m), (15), (15m), (21) or (30), or (43), property that is exempt under s. 70.11 (18) if a payment in lieu of taxes is made for that property, lake beds owned by the state, state forests under s. 28.03 or 28.035, county forests under s. 28.10, property acquired by the department of transportation under s. 85.08 or 85.09, or highways, as defined in s. 340.01 (22).

SECTION 3. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1 of the year in which this subsection takes effect, except that if this subsection takes effect on or after March 1, this act first applies to the property tax assessments as of January 1 of the year following the year in which this subsection takes effect.

(END)