

1983 Assembly Bill 142

Date of enactment: April 18, 1984
Date of publication: April 23, 1984

1983 Wisconsin Act 201

AN ACT to amend 70.111 (4); and to create 70.11 (30) of the statutes, relating to a property tax exemption for perennial plants that produce an annual crop.

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

SECTION 1. 70.11 (30) of the statutes is created to read:

70.11 (30) CROPS. All perennial plants that produce an annual crop.

SECTION 1m. 70.111 (4) of the statutes is amended to read:

70.111 (4) CROPS. Growing and harvested crops, and the seed, fertilizer and supplies used in their production or handling, in the hands of the grower, including nursery stock and trees growing for sale as such, medicinal plants, perennial plants that produce an annual crop and plants growing in greenhouses or under hotbeds, sash or lath.

SECTION 2. **Effective date.** This act takes effect on the first January 1 following publication.
