

State of Wisconsin



2013 Senate Bill 499

Date of enactment: **April 24, 2014**
Date of publication*: **April 25, 2014**

2013 WISCONSIN ACT 380

AN ACT *to create* 70.11 (46) of the statutes; **relating to:** creating a property tax exemption for a nonprofit youth baseball association.

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

SECTION 1. 70.11 (46) of the statutes is created to read:

70.11 (46) NONPROFIT YOUTH BASEBALL ASSOCIATIONS. Land not exceeding 6 acres, the buildings on that land, and personal property, if the land is owned or leased by, and the buildings and personal property are owned by,

a nonprofit youth baseball association and used exclusively for the purposes of the association. Leasing all or a portion of the property does not render the property taxable if all of the leasehold income is used for maintaining the leased property.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2015.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."