



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-1945/1  
JK&MES:kjf:rs

## 2011 ASSEMBLY BILL 115

May 5, 2011 - Introduced by Representatives ZIEGELBAUER, SPANBAUER and LEMAHIEU, cosponsored by Senators LEIBHAM and SCHULTZ. Referred to Committee on Jobs, Economy and Small Business.

1     **AN ACT to create** 70.11 (12) (c) of the statutes; **relating to:** a property tax  
2             exemption for a nonprofit resale store.

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*Analysis by the Legislative Reference Bureau*

Under current law, the property of certain charitable organizations is exempt from property taxes, including property owned by the Salvation Army, Goodwill Industries, the Boy Scouts of America, and the Young Men's Christian Association. Under this bill, the property of a resale store that is owned by a nonprofit organization is exempt from property taxes.

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.

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

3             **SECTION 1.** 70.11 (12) (c) of the statutes is created to read:  
4             70.11 (**12**) (c) All property of a resale store that is owned by a nonprofit  
5             organization.

