



## 2015 ASSEMBLY BILL 525

November 18, 2015 – Introduced by Representative PETERSEN, cosponsored by Senator OLSEN. Referred to Committee on Ways and Means.

1     **AN ACT to create** 70.11 (47) of the statutes; **relating to:** a property tax exemption  
2             for a winter sports club.

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*Analysis by the Legislative Reference Bureau*

This bill creates a property tax exemption for a nonprofit winter sports club that maintains ski jumps and cross-county ski trails in two contiguous counties.

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 (47) of the statutes is created to read:  
4             70.11 (47) NONPROFIT WINTER SPORTS CLUB. All property owned or leased by an  
5             entity that is exempt from taxation under 501 (c) (3) of the Internal Revenue Code  
6             that is used for cross-country skiing and ski jumping, if the entity maintains no less

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**SECTION 1**

1 than 5 ski jumps and at least 20 kilometers of groomed cross-country ski trails and  
2 the land owned or leased by the entity is located in 2 contiguous counties.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to the property tax assessments as of January 1, 2016.

5 (END)