

# State of Wisconsin



2009 Senate Bill 408

Date of enactment: **March 15, 2010**  
Date of publication\*: **March 29, 2010**

## 2009 WISCONSIN ACT 186

**AN ACT** to renumber and amend 77.88 (8); and to create 77.88 (8) (a) 3. and 77.88 (8) (b) of the statutes; relating to: the exception to the assessment of withdrawal taxes and fees against a landowner who transfers ownership of or leases managed forest land for siting a public safety communications tower.

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

**SECTION 1.** 77.88 (8) of the statutes is renumbered 77.88 (8) (a) (intro.) and amended to read:

77.88 (8) (a) (intro.) No withdrawal tax or withdrawal fee may be assessed against an owner who transfers ~~does any of the following:~~

1. Transfers ownership of managed forest land for a public road or railroad or utility right-of-way. ~~No withdrawal tax or withdrawal fee may be assessed against an owner who transfers~~

2. Transfers ownership of managed forest land for a park, recreational trail, wildlife or fish habitat area or a public forest to the federal government, the state or a local governmental unit, as defined in s. 66.0131 (1) (a). ~~The department may not order withdrawal of the remainder of the land unless the remainder fails to meet the eligibility requirements under s. 77.82 (1).~~

**SECTION 2.** 77.88 (8) (a) 3. of the statutes is created to read:

77.88 (8) (a) 3. Transfers ownership of or leases not more than 10 acres of managed forest land to a county, city, village, or town for siting a public safety communications tower.

**SECTION 3.** 77.88 (8) (b) of the statutes is created to read:

77.88 (8) (b) The department may not order withdrawal of land remaining after a transfer of ownership is made under par. (a) 1., 2., or 3. or after a lease is entered into under par. (a) 3. unless the remainder fails to meet the eligibility requirements under s. 77.82 (1).

**SECTION 4. Nonstatutory provisions.**

(1) Notwithstanding section 77.88 (8) of the statutes, if on or after September 22, 2009, the department of natural resources assesses a withdrawal tax or fee or both against an owner of managed forest land who transfers ownership of or leases not more than 10 acres of managed forest land to a county, city, village, or town for siting a public safety communications tower, the department of natural resources shall refund to the owner from the appropriation account under section 20.370 (1) (mv) of the statutes the amount of any of those withdrawal taxes and fees paid by the owner.

**SECTION 5. Initial applicability.**

(1) This act first applies to withdrawal taxes and fees assessed by the department of natural resources against an owner of managed forest land for land that the department of natural resources orders withdrawn from designation as managed forest land on or after September 22, 2009.

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\* Section 991.11, WISCONSIN STATUTES 2007-08 : 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 as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].