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(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2009-10

(session year)

Senate

(Assembly, Senate or Joint)

Committee on ... Health, Health Insurance, Privacy, Property Tax Relief, and Revenue (SC-HHIPTRR)

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
(**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
(**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

Senate

Record of Committee Proceedings

Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue

Senate Bill 215

Relating to: a personal property tax exemption for snowmobile clubs.

By Senators Holperin, Olsen, Wirsch, Erpenbach, Lehman, Plale, Grothman, Hansen and Hopper; cosponsored by Representatives Kaufert, Jorgensen, Radcliffe, Kerkman, A. Ott, Meyer, Brooks, Ripp, Milroy, J. Ott, Petrowski, Vos, Hilgenberg, Nerison, Bies, Hraychuck, Spanbauer and Gunderson.

May 20, 2009 Referred to Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue.

August 18, 2009 **PUBLIC HEARING HELD**

Present: (6) Senators Erpenbach, Carpenter, Robson, Lassa, Lazich and Darling.

Absent: (1) Senator Kanavas.

Appearances For

- Jim Holperin, Eagle River — WI State Senate - 12th District

Appearances Against

- None.

Appearances for Information Only

- None.

Registrations For

- Dean Kaufert, Appleton — WI State Assembly - 55th District
- Bob Jentz, Madison — Association of WI Snowmobile Clubs

Registrations Against

- Curt Witynski, Madison — League of WI Municipalities
- Ed Huck, Madison — WI Alliance of Cities
- David Callender, Madison — WI Counties Association

Registrations for Information Only

- None.

September 17, 2009 **EXECUTIVE SESSION HELD**

Present: (7) Senators Erpenbach, Carpenter, Robson, Lassa,
Lazich, Kanavas and Darling.

Absent: (0) None.

Moved by Senator Carpenter, seconded by Senator Robson that
Senate Amendment 1 be recommended for adoption.

Ayes: (7) Senators Erpenbach, Carpenter, Robson,
Lassa, Lazich, Kanavas and Darling.

Noes: (0) None.

ADOPTION OF SENATE AMENDMENT 1 RECOMMENDED,
Ayes 7, Noes 0

Moved by Senator Carpenter, seconded by Senator Robson that
Senate Amendment 2 be recommended for adoption.

Ayes: (7) Senators Erpenbach, Carpenter, Robson,
Lassa, Lazich, Kanavas and Darling.

Noes: (0) None.

ADOPTION OF SENATE AMENDMENT 2 RECOMMENDED,
Ayes 7, Noes 0

Moved by Senator Carpenter, seconded by Senator Robson that
Senate Amendment 3 be recommended for adoption.

Ayes: (7) Senators Erpenbach, Carpenter, Robson,
Lassa, Lazich, Kanavas and Darling.

Noes: (0) None.

ADOPTION OF SENATE AMENDMENT 3 RECOMMENDED,
Ayes 7, Noes 0

Moved by Senator Robson, seconded by Senator Lazich that
Senate Bill 215 be recommended for passage.

Ayes: (6) Senators Erpenbach, Robson, Lassa, Lazich,
Kanavas and Darling.

Noes: (1) Senator Carpenter.

PASSAGE RECOMMENDED, Ayes 6, Noes 1

Tryg G. Knutson

Tryg Knutson
Committee Clerk

Vote Record
**Committee on Health, Health Insurance, Privacy, Property
 Tax Relief, and Revenue**

Date: 9.17.09

Moved by: SEN. CARPENTER

Seconded by: SEN. ROBSON

AB _____ SB 215 Clearinghouse Rule _____
 AJR _____ SJR _____ Appointment _____
 AR _____ SR _____ Other _____

A/S Amdt 1 (A0613)

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

- Be recommended for:
- Passage Adoption Confirmation Concurrence Indefinite Postponement
 - Introduction Rejection Tabling Nonconcurrency

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Senator Jon Erpenbach, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Tim Carpenter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Judith Robson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Julie Lassa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Mary Lazich	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Ted Kanavas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Alberta Darling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: 7 0 _____

Vote Record
**Committee on Health, Health Insurance, Privacy, Property
Tax Relief, and Revenue**

Date: 9-17-09

Moved by: SEN. CARPENTER

Seconded by: SEN. ROBSON

AB _____ SB 219 Clearinghouse Rule _____
AJR _____ SJR _____ Appointment _____
AR _____ SR _____ Other _____

A/S Amdt 2 (A 0686)

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

- Be recommended for:
- Passage Adoption Confirmation Concurrence Indefinite Postponement
 - Introduction Rejection Tabling Nonconcurrency

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Senator Jon Erpenbach, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Tim Carpenter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Judith Robson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Julie Lassa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Mary Lazich	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Ted Kanavas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Alberta Darling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Totals:	<u>7</u>	<u>0</u>	_____	_____

Motion Carried Motion Failed

Vote Record
**Committee on Health, Health Insurance, Privacy, Property
 Tax Relief, and Revenue**

Date: 9-17-09

Moved by: SEN. CARPENTER

Seconded by: SEN. ROBSON

AB _____

SB 215

Clearinghouse Rule _____

AJR _____

SJR _____

Appointment _____

AR _____

SR _____

Other _____

A/S Amdt 3 (A0687)

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage Adoption Confirmation Concurrence Indefinite Postponement
 Introduction Rejection Tabling Nonconcurrence

Committee Member

Senator Jon Erpenbach, Chair

Aye No Absent Not Voting

Senator Tim Carpenter

Senator Judith Robson

Senator Julie Lassa

Senator Mary Lazich

Senator Ted Kanavas

Senator Alberta Darling

Totals: 7 0 _____ _____

Motion Carried

Motion Failed

Vote Record

Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue

Date: 9.17.09

Moved by: SEN. ROBSON

Seconded by: SEN. LAZICH

AB _____ SB 215 Clearinghouse Rule _____
 AJR _____ SJR _____ Appointment _____
 AR _____ SR _____ Other _____

A/S Amdt _____
 A/S Amdt _____ to A/S Amdt _____
 A/S Sub Amdt _____
 A/S Amdt _____ to A/S Sub Amdt _____
 A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

- Be recommended for:
- Passage Adoption Confirmation Concurrence Indefinite Postponement
 - Introduction Rejection Tabling Nonconcurrence

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Senator Jon Erpenbach, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Tim Carpenter	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Judith Robson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Julie Lassa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Mary Lazich	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Ted Kanavas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Alberta Darling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Totals:	<u>6</u>	<u>1</u>	_____	_____

Motion Carried Motion Failed





AWSC - Association of Wisconsin Snowmobile Clubs, Inc.

529 Trail Side Drive, Suite 100 – DeForest, WI 53532
Phone: 800.232.4108 / 608.846.5530 / Fax: 608.846.5534
Web: www.awsc.org • E-mail: awsc@awsc.org

MEMORANDUM

TO: Members, Senate Committee on Health, Health Insurance, Privacy,
Property Tax Relief, and Revenue

FROM: Association of Wisconsin Snowmobile Clubs (AWSC)

DATE: August 18, 2009

RE: Senate Bill 214 and Senate Bill 215

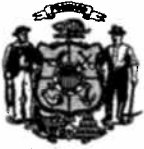
The AWSC supports Senate Bill 214 (real property tax exemption for snowmobile clubs) and Senate Bill 215 (personal property tax exemption for snowmobile clubs) and requests passage of these measures.

As you may know, snowmobiling is one of Wisconsin's greatest outdoor activities, which annually generates tourism-related revenues in the hundreds of millions of dollars. The vast majority of our state's snowmobile trails are maintained and groomed by volunteers who take great pride in Wisconsin's world-class snowmobile trail system. Often, these volunteers and their respective clubs pay out-of-pocket to cover portions of the expenses associated with trail maintenance.

Although the fiscal impacts of both Senate Bill 214 and Senate Bill 215 are minimal, if enacted each could provide a great deal of relief for the snowmobile clubs of Wisconsin.

We thank you for your consideration of Senate Bill 214 and Senate Bill 215.





State of Wisconsin • DEPARTMENT OF REVENUE

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Jim Doyle
Governor

Roger M. Ervin
Secretary of Revenue

Senate Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue
Hearing, August 18, 2009

SB 215 – Regarding a Personal Property Tax Exemption for Snowmobile Clubs (Senator Holperin)

Description of Current Law and Proposed Change

Under current law, personal property owned by any snowmobile club is generally subject to property taxation.

Under the bill, personal property owned by a snowmobile club exempt from taxation under Section 501 (c) (3) of the Internal Revenue Code would be exempt from property taxes, effective for the property tax assessments as of January 1, 2009.

The Department of Revenue has submitted the following technical comments to the author

Scope of Property Affected. In the absence of more exact terms, the proposed exemption could apply to a wide array of personal property, including items with only a limited connection to snowmobiling. If the bill is intended to create a targeted exemption for the personal property of snowmobile clubs, the bill could be amended so that it applies to personal property owned by a qualifying non-profit snowmobile club that is used exclusively for snowmobiling.

Statutory Placement of Exemption. The proposed exemption is placed under s. 70.11, which generally applies to exemption from taxation for real property. DOR suggests that the proposed exemption be placed under s. 70.111, which generally applies to exemptions from taxation for personal property.

Internal Revenue Code Section. The exemption would apply to snowmobile clubs exempt from taxation under section 501 (c) (3) of the Internal Revenue Code. This section of the Code generally applies to non-profit organizations operated exclusively for religious, charitable, scientific, public safety testing, literary, or educational purposes; to foster national or international amateur sports competition, or for the prevention of cruelty to animals. Although a few snowmobile clubs may qualify for exemption under section 501 (c) (3), most of these clubs are probably exempt from taxation under section 501 (c) (7) of the Internal Revenue Code, which applies to non-profit clubs organized for pleasure, recreation, and other non-profitable purposes.

Effective Date. This bill first applies to January 1, 2009 assessments. The proposed exemption, however, comes too late in the process to be accurately reflected on the 2009 assessment rolls. To avoid conflicts with existing 2009 assessments, DOR recommends that the proposal be effective for property tax assessments as of January 1, 2010.

Contact: Sherrie Gates-Hendrix, (608) 267-1262