1987 Senate Bill 335

Date of enactment: April 23, 1988 Date of publication: May 2, 1988

## 1987 Wisconsin Act 387

AN ACT to create 70.111 (3m) of the statutes, relating to a property tax exemption for certain charter fishing boats.

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

SECTION 1. 70.111 (3m) of the statutes is created to read:

70.111 (3m) CHARTER SPORT FISHING BOATS. Motorboats, and the equipment used on them, which are regularly employed in carrying persons for hire for sport fishing in and upon the outlying waters, as

defined in s. 29.01 (11), and the rivers and tributaries specified in s. 29.15 (1) (a) 1 and 2 if the owner and all operators are licensed under s. 29.165 or under s. 29.166 or both and by the U.S. coast guard to operate the boat for that purpose.

SECTION 2. Effective date. This act takes effect on the January 1 after publication.