



**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2009 ASSEMBLY BILL 302**

October 26, 2009 – Offered by Representative JORGENSEN.

1 **AN ACT to create** 70.11 (45) of the statutes; **relating to:** a property tax exemption  
2 for snowmobile and all-terrain vehicle clubs.

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***Analysis by the Legislative Reference Bureau***

This substitute amendment provides a property tax exemption for trail groomers owned by a snowmobile club or an all-terrain vehicle club that is a nonprofit organization.

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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 (45) of the statutes is created to read:  
4 70.11 (45) SNOWMOBILE AND ALL-TERRAIN VEHICLE CLUBS. Trail groomers owned  
5 by a snowmobile club or an all-terrain vehicle club that is exempt from taxation  
6 under section 501 (c) (3), (4), or (7) of the Internal Revenue Code.

7 **SECTION 2. Initial applicability.**

1 (1) This act first applies to the property tax assessments as of January 1, 2009.

2 (END)