

State of Misconsin 1995 - 1996 LEGISLATURE

1995 ASSEMBLY BILL 751

December 19, 1995 – Introduced by Representatives SKINDRUD, BRANDEMUEHL, OTTE, GOETSCH, SILBAUGH, OWENS, MUSSER, PLOMBON, GROTHMAN, AINSWORTH, WARD, OLSEN, F. LASEE, GARD, JOHNSRUD and GUNDERSON, cosponsored by Senators SCHULTZ and ZIEN. Referred to Joint survey committee on Tax Exemptions.

1 AN ACT to create 70.11 (39) of the statutes; relating to: exempting highways

from the property tax.

Analysis by the Legislative Reference Bureau

Under current law, village, state and federal roads and highways are owned by those units of government and are therefore exempt from the property tax. Some county roads and all town roads are owned by the owners of the property adjacent to the roads and are therefore taxable to those persons. This bill exempts all highways from the property tax. "Highways" is defined as all public ways and thoroughfares and bridges on them.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

- **SECTION 1.** 70.11 (39) of the statutes is created to read:
- 4 70.11 (**39**) HIGHWAYS. Highways as defined in s. 340.01 (22).
- 5 SECTION 2. Effective date.
- 6 (1) This act takes effect on the January 1 after publication.
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