



2015 SENATE BILL 624

January 22, 2016 - Introduced by Senators TIFFANY, MARKLEIN, WANGGAARD and LASEE, cosponsored by Representatives DUCHOW, LOUDENBECK, GANNON, R. BROOKS, KITCHENS, JACQUE, SANFELIPPO, KREMER, NOVAK and KULP. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

- 1 **AN ACT to create** 70.03 (1m) of the statutes; **relating to:** assessing certain items
2 as real property for property tax purposes.

Analysis by the Legislative Reference Bureau

This bill provides that all of the following items are considered real property for purposes of assessing property taxes:

1. Cooking ranges.
2. Furnaces.
3. Water heaters used for a special purpose.
4. Communications, radio station, and television station towers.
5. Pinspotters.
6. Car wash equipment.
7. Indoor theater seats.
8. Aboveground tanks.
9. Surface mounted lifts used to provide automotive services.
10. Alarm systems.
11. Surveillance systems.

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:

SENATE BILL 624**SECTION 1**

- 1 **SECTION 1.** 70.03 (1m) of the statutes is created to read:
- 2 70.03 **(1m)** “Real property” includes all of the following:
- 3 (a) Freestanding cooking ranges.
- 4 (b) Freestanding furnaces.
- 5 (c) Water heaters used for a special purpose, including water heaters used in
- 6 laundromats or car washes.
- 7 (d) Communications, radio station, and television station towers.
- 8 (e) Pinspotters.
- 9 (f) Car wash equipment.
- 10 (g) Indoor theater seats.
- 11 (h) Aboveground tanks.
- 12 (i) Surface mounted lifts and hoists used to provide automotive services.
- 13 (j) Alarm systems.
- 14 (k) Surveillance systems.

15 **SECTION 2. Initial applicability.**

- 16 (1) This act first applies to property tax assessments as of January 1, 2017.

17 **(END)**