## State of Misconsin



**2019 Senate Bill 696** 

Date of enactment: March 3, 2020 Date of publication\*: March 4, 2020

## 2019 WISCONSIN ACT 172

AN ACT *to amend* 42.11, 70.11 (1) and 70.11 (44) of the statutes; **relating to:** a technical correction to the property tax exemption for an Olympic Ice Training Center.

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

SECTION 1. 42.11 of the statutes is amended to read: 42.11 Olympic National Ice Training Center. The state fair park board may purchase the Olympic National Ice Training Center and associated land and parking areas from the Pettit National Ice Center, Inc., if the Pettit National Ice Center, Inc., discontinues its operation of the facility as an ice skating rink and training facility.

**SECTION 2.** 70.11 (1) of the statutes, as affected by 2019 Wisconsin Act 9, is amended to read:

70.11 (1) PROPERTY OF THE STATE. Property owned by this state except land contracted to be sold by the state. This exemption shall not apply to land conveyed after September, 1933, to this state or for its benefit while the grantor or others for the grantor's benefit are permitted to occupy the land or part thereof in consideration for the conveyance; nor shall it apply to land devised to the state or for its benefit while another person is permitted by the will to occupy the land or part thereof. This exemption shall not apply to any property acquired by the department of veterans affairs under s. 45.32 (5) and (7), 2017

stats., or to the property of insurers undergoing rehabilitation or liquidation under ch. 645. Property exempt under this subsection includes general property owned by the state and leased to a private, nonprofit corporation that operates an Olympic a national ice training center, regardless of the use of the leasehold income.

**SECTION 3.** 70.11 (44) of the statutes is amended to read:

70.11 (44) OLYMPIC NATIONAL ICE TRAINING CENTER. Beginning with the first assessment year in which the property would not otherwise be exempt from taxation under sub. (1), property owned by a nonprofit corporation that operates an Olympic a National Ice Training Center on land purchased from the state, if the property is located or primarily used at the center. Property that is exempt under this subsection includes property leased to a nonprofit entity, regardless of the use of the leasehold income, and up to 6,000 square feet of property leased to a for–profit entity, regardless of the use of the leasehold income.

## **SECTION 4. Initial applicability.**

(1) This act first applies to the property tax exemptions as of January 1, 2020.

<sup>\*</sup> Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."