



## 2025 SENATE BILL 370

July 9, 2025 - Introduced by Senator STAFSHOLT, cosponsored by Representative KREIBICH. Referred to Committee on Agriculture and Revenue.

- 1     **AN ACT** *to create* 70.11 (12) (d) of the statutes; **relating to:** property tax  
2           exemption for health education and fitness charitable organization.

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### *Analysis by the Legislative Reference Bureau*

This bill provides a property tax exemption for a charitable organization that owns a facility used to provide health education and related fitness opportunities to the community. The organization must have a financial assistance program open to all members of the community and must provide free services to individuals who share a household with a service member deployed overseas. The Internal Revenue Service must have confirmed the organization's federal tax exempt status as a charitable organization in a determination letter issued no later than March 5, 2009.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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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 (12) (d) of the statutes is created to read:

**SENATE BILL 370****SECTION 1**

1           70.11 (12) (d) All the property owned or leased by an organization that is  
2       exempt from taxation under section 501 (c) (3) of the Internal Revenue Code, as  
3       confirmed by a determination letter issued by the internal revenue service no later  
4       than March 5, 2009, if all of the property is used for the purposes for which the  
5       federal income exemption was granted, the property consists of one facility used to  
6       provide health education and related fitness opportunities to the community, the  
7       organization has a financial assistance program open to all members of the  
8       community, and the organization provides free services to individuals who share a  
9       household with a member of the armed forces of the United States who is deployed  
10      overseas.

11           **SECTION 2. Initial applicability.**

12           (1) This act first applies to property tax assessments as of January 1, 2026.

13                           **(END)**