1   AN ACT *to create* 70.32 (2) (c) 1i. and 70.32 (2) (c) 1k. of the statutes; **relating to:** the

2   definition of "agricultural use" for purposes of determining the assessed value of a

3   parcel of land.

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

> JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill draft was prepared for the joint legislative council's special committee on domestic biofuels.
>
> Under current law, the department of revenue (DOR) is required to define the term "agricultural use" for purposes of determining whether the assessed value of a parcel of land should be determined under the use value assessment method. [s 70.32 (2) (c) 1g., stats.] The department currently defines the term "agricultural use" to exclude "growing short rotation woody trees with a growing and harvesting cycle of 10 years or less for pulp or tree stock under NAICS industry 111421." [s. Tax 18.05 (1) (a), Wis. Adm. Code]
>
> This bill draft requires the department to define the term "agricultural use" to include the growing of short rotation woody crops, including poplars and willows, using agronomic practices.

4   SECTION 1. 70.32 (2) (c) 1i. of the statutes is created to read:

5   70.32 **(2)** (c) 1i. "Agricultural use" shall be defined by the department by rule and

6   includes the growing of short rotation woody crops, including poplars and willows, using

7   agronomic practices.

8   SECTION 2. 70.32 (2) (c) 1k. of the statutes is created to read:

9   70.32 **(2)** (c) 1k. "Agronomic practices" are agricultural practices generally associated

10   with field–crop production such as soil management, cultivation, or row cropping.

> COMMENT: This bill draft would direct the DOR to apply the use value assessment method to all short rotation woody crops that meet these definitions regardless of the end use of such crops.

1   **SECTION 3. Effective date.** This act takes effect on the first day of the 12 month

2   following enactment.

3   **(END)**