

2005 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB951)

Received: **02/06/2006**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Karl Van Roy (608) 266-0616**

By/Representing: **tanya**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - exemption**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.VanRoy@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for restaurant kitchen equipment

Instructions:

See Attached

Drafting History:

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Typed</u> | <u>Proofed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|----------------------|-----------------------|------------------------|----------------|-----------------------|-----------------------|-----------------|
| /? | jkreye 02/06/2006 | lkunkel 02/06/2006 | | _____ | | | |
| /1 | | | rschluet 02/06/2006 | _____ | mbarman 02/06/2006 | mbarman 02/06/2006 | |

FE Sent For:

<END>

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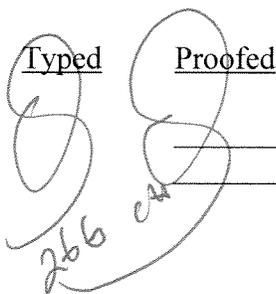
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|--------------|----------------|-----------------|---|----------------|------------------|-----------------|-----------------|
| /? | jkreye | 1/mk 2/6 |  | | | | |

FE Sent For:

<END>

Kreye, Joseph

From: Hein, Tanya
Sent: Monday, February 06, 2006 12:45 PM
To: Kreye, Joseph
Subject: AB 951 --- restaurant equipment tax exemption

Importance: High

Please draft ONE substitute amendment that has the following language shown below. Thanks! We will vote on this tomorrow in Small Business. Thanks!

<http://www.legis.state.wi.us/2005/data/AB-339.pdf>

<http://www.legis.state.wi.us/2005/data/AB339-AA1.pdf>

Tanya R. Hein
Legislative Aide

~~~~~  
State Representative Karl Van Roy  
123 West, State Capitol  
P.O. Box 8953  
Madison, WI 53708  
Tel: 608-266-0616  
Fax: 608-282-3690

50515/1

in 2-6-06  
Today

ASA

95/

**2005 ASSEMBLY BILL 339**

April 15, 2005 - Introduced by Representatives VAN ROY, AINSWORTH, DAVIS, FREESE, GARD, GRONEMUS, GUNDERSON, HINES, JENSEN, JESKEWITZ, KRAWCZYK, KREIBICH, F. LASEE, MURSAU, MUSSER, NASS, NISCHKE, OTT, OWENS, PETTIS, PETROWSKI, SEIDEL, SHILLING, STRACHOTA, SUDER, TOWNS, VOS, VRAKAS, M. WILLIAMS and WOOD, cosponsored by Senators LEIBHAM, KEDZIE, A. LASEE, REYNOLDS and ROESSLER. Referred to Committee on Small Business. Referred to Joint Survey Committee on Tax Exemptions.

Reben vt

1 AN ACT *to create* 70.11 (27m) of the statutes; **relating to:** a property tax  
2 exemption for restaurant kitchen equipment.

***Analysis by the Legislative Reference Bureau***

This bill creates a property tax exemption for machinery and equipment used primarily in the operation of a restaurant's kitchen to prepare or serve food or beverages, regardless of whether the machinery or equipment is attached to real property.

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:***

3 SECTION 1. 70.11 (27m) of the statutes is created to read:

4 70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection,  
5 "machinery" has the meaning given in sub. (27) (a) 2.

INSERT 1-3

**ASSEMBLY BILL 339**

**SECTION 1**

*including refrigerators and other storage equipments*

1 (b) Machinery and equipment used primarily in the operation of a restaurant's  
2 kitchen to prepare or serve food or beverages, regardless of whether the machinery  
3 or equipment is attached to real property. ✓

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to the property tax assessments as of January 1, 2005.

6 (END)

*2006*

**ASSEMBLY AMENDMENT 1,  
TO 2005 ASSEMBLY BILL 339**

September 6, 2005 – Offered by COMMITTEE ON SMALL BUSINESS.

1 At the locations indicated, amend the bill as follows:

2 ~~1. Page 1, line 4: delete lines 4 and 5 and substitute:~~

3 <sup>6</sup>70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection:

4 1. "Machinery" has the meaning given in sub. (27) (a) 2.

5 2. "Restaurant" includes pizza delivery establishments, snack bars, beverage  
6 bars, takeout food shops, and mobile food services, including mobile snack stands,  
7 mobile canteens, and ice cream vendors.

8 **2.** Page 2, line 1: after "equipment" insert ", including refrigerators and other  
9 storage equipment."

10 **3.** Page 2, line 5: delete "2005" and substitute "2006".

11 (END)

INSERT 1-3