

2005 DRAFTING REQUEST

Bill

Received: **08/25/2004**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB: **2003 SB 445**

For: **Ted Kanavas (608) 266-9174**

By/Representing: **michael richards**

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: **Sen.Kanavas@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 arts education centers

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 08/25/2004	jdyer 08/31/2004		_____			S&L Tax
/1			rschluet 08/31/2004	_____	sbasford 08/31/2004	lnorthro 12/10/2004	

LRB-0005

12/10/2004 10:26:07 AM

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FE Sent For:

→ At
Intro.

<END>

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/?	jkreye	1 8/31 jkd					
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Bill Request Form

Legislative Reference Bureau
100 N. Hamilton Street
Legal Section 266-3561

Use of this form is optional. It is often better to talk directly with the LRB attorney who will draft the bill.
Use this form only for bill draft requests. Attach more pages if necessary.

Date July 29, 2004

Legislator, agency, or other person requesting this draft SENATOR TED KINNANAS

Person submitting request (name and phone number) MICHAEL RICHARDS 266-9174

Persons to contact for questions about this draft (names and phone numbers) MICHAEL RICHARDS

Describe the problem, including any helpful examples. How do you want to solve the problem?

RE INTRODUCTION OF 2003-2004 SENATE BILL 445 WHICH RELATES TO THE
PROPERTY TAX EXEMPTION FOR ANTS AND ANTS EDUCATION CENTERS.
NO CHANGES NEED TO BE MADE TO THIS DRAFT
MR. JOSEPH KRZYE WAS THE DRAFTER OF THIS LEGISLATION THE LAST TIME (JK)

Please attach a copy of any correspondence or other material that may help us. If you know of any statute sections that might be affected, list them or provide a marked-up copy.

You may attach a marked-up copy of any LRB draft or provide its number (e.g., 1999 LRB-2345/1 or 1997 AB-67).

2003-2004 SB 445

Requests are confidential unless stated otherwise. May we tell others that we are working on this for you?

YES NO

If yes:

Anyone who asks?

YES

NO

Any legislator?

YES

NO

Only the following persons

CHARLIE CONSUMING - SHARON LYNN WILSON CENTER

Do you wish to receive a copy of this draft via e-mail?

YES NO

Just By January of 2005

Do you consider this request urgent?

YES NO

If yes, please indicate why _____

Should we give this request priority over any pending request of this legislator, agency, or person?

YES NO

↑
Stays

Rm wtr R

in 8-25-09

2003 SENATE BILL 445

February 9, 2004 – Introduced by Senators KANAVAS, REYNOLDS and WELCH, cosponsored by Representatives VUKMIR, NISCHKE, JENSEN, HINES, SCHNEIDER and McCORMICK. Referred to Joint Survey Committee on Tax Exemptions.

Regen

- 1 AN ACT *to create* 70.11 (43) of the statutes; **relating to:** creating a property tax
2 exemption for arts and arts education centers. ✓

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for property that is owned or leased by an entity that is exempt from income tax under federal law, if the property is used for the purposes for which the federal income tax exemption is granted; the property includes one or more buildings that are owned or leased by the entity and are located within, or are surrounded by, a municipal park; and the property includes one or more theaters for the performing arts that are operated by the entity and the seating capacity of the theater or theaters is not less than 600 persons.

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 (43) of the statutes is created to read:
4 70.11 (43) ART AND ARTS EDUCATION CENTERS. All of the property owned or leased
5 by a corporation, organization, or association that is exempt from taxation under

SENATE BILL 445

SECTION 1

1 section 501 (c) (3) of the Internal Revenue Code, [✓] if the property satisfies the following
2 conditions:

3 (a) It is used for the purposes for which the exemption under section 501 (c) (3)
4 of the Internal Revenue Code is granted to the corporation, organization, or
5 association that owns or leases the property.

6 (b) It includes one or more buildings that are owned or leased by the
7 corporation, organization, or association and that are located within, or are
8 surrounded by, a municipal park.

9 (c) It includes one or more theaters for the performing arts that are operated
10 by the corporation, organization, or association and the seating capacity of the
11 theater or theaters is not less than 600 persons.

12 (d) It includes facilities that are used for arts education.

13 **SECTION 2. Initial applicability.**

14 (1) This act first applies to the property tax assessments as of January 1, ~~2004~~ [✓] 2005

15 (END)

Northrop, Lori

From: Richards, Mike
Sent: Friday, December 10, 2004 10:05 AM
To: LRB.Legal
Subject: Draft review: LRB 05-0005/1 Topic: Property tax exemption for arts education centers

It has been requested by <Richards, Mike> that the following draft be jacketed for the SENATE:

Draft review: LRB 05-0005/1 Topic: Property tax exemption for arts education centers