



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2005 Assembly Bill 951	Assembly Substitute Amendment 1
<i>Memo published: February 8, 2006</i>	<i>Contact: Philip G. Cardis, Staff Attorney (267-0683)</i>

Assembly Substitute Amendment 1 to 2005 Assembly Bill 951

Assembly Substitute Amendment 1 to 2005 Assembly Bill 951 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. A "restaurant" is defined to include pizza delivery establishments, snack bars, beverage bars, takeout food shops, and mobile food services, including mobile snack stands, mobile canteens, and ice cream vendors. In addition, the substitute amendment provides that the definition of restaurant "equipment" specifically includes "refrigerators and other storage equipment."

Also, the substitute amendment provides that the bill first applies to property tax assessments as of January 1, 2006.

Legislative History

On February 7, 2006, the Assembly Committee on Small Business recommended adoption of Assembly Substitute Amendment 1 by a vote of Ayes, 6; Noes, 0. The Assembly Committee on Small Business recommended passage of the bill, as amended, by a vote of Ayes, 6; Noes, 0.

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