



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

June 1, 2007

MEMORANDUM

To: Representative Gunderson

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2007 AB 349** (LRB-2196/2) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

May 29, 2007

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on AB 349: Olympic Ice Training Center

The bill provides an exemption when property is owned by a nonprofit corporation. However, the exemption does not require exclusive use in every instance since the exemption is available for property that is located or primarily used at the center. The use of the word "or" may extend the scope of this exemption beyond its original intent. With this wording, a non-profit corporation that owns and operates an Olympic ice training center could receive an exemption for personal property located at the center, but not used in its operations. If the intent of the provision is to exempt only property that is primarily used in the operation of the ice center, the word "or" should be changed to "and."

If you have any questions regarding this technical memorandum, please contact Pam Walgren at 608-266-7817.

cc: Rep. Gunderson