

2007 DRAFTING REQUEST

Assembly Amendment (AA-SSA1-SB40)

Received: **06/25/2007**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Olin (FA)**

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:

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

LFB:.....Olin (FA) -

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 06/25/2007	wjackson 06/25/2007		_____			
/1			nnatzke 06/25/2007	_____	mbarman 06/25/2007		

FE Sent For:

<END>

2007 DRAFTING REQUEST

Assembly Amendment (AA-SSA1-SB40)

Received: 06/25/2007

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Olin (FA)

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:

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

LFB:.....Olin (FA) -

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	/1 WLY 6/25	nmm 6/25	nwn/cjs 6/25			

FE Sent For:

<END>



State of Wisconsin
2007 - 2008 LEGISLATURE

LRBb0609/7

JK:.....

WLY
RM not R

LFB:.....Olin (FA) - Property tax exemption for restaurant kitchen equipment

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

in 6-25-06

1 At the locations indicated, amend the substitute amendment as follows:

2 ✓ 1. Page 844, line 14: after that line insert: **Insert A**

3 ✓ 2. Page 1663, line 7: after that line insert: **Insert B**

4 (END)

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2007 ASSEMBLY BILL 138**

March 29, 2007 - Offered by Representative VAN ROY.

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

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

6 2. "Restaurant" includes pizza delivery establishments, snack bars, beverage
7 bars, takeout food shops, mobile food services, including mobile snack stands, mobile
8 canteens, and ice cream vendors, and any other entity that is required to have a
9 permit under s. 254.64 (1) (a). ✓

10 (b) Machinery and equipment, including refrigerators and other storage
11 equipment, used primarily in the operation of a restaurant's kitchen to prepare or

(INSERT)
A

SECTION 1
1932g



(A)

1 serve food or beverages, regardless of whether the machinery or equipment is
2 attached to real property. *V6*

3 **SECTION 2. Initial applicability.**

4 *✓* (1) *THIS ACT* first applies to the property tax assessments as of January 1, 2008. *8*

5 (END)

104

CS

*RESTAURANT KITCHEN EQUIPMENT to the treatment
of section 7011(27m) of the statute*

*INSERT
B*



State of Wisconsin
2007 - 2008 LEGISLATURE

LRBb0609/1
JK:wlj:nwn

LFB:.....Olin (FA) - Property tax exemption for restaurant kitchen equipment

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 844, line 14: after that line insert:

3 "SECTION 1932g. 70.11 (27m) of the statutes is created to read:

4 70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection:

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

6 2. "Restaurant" includes pizza delivery establishments, snack bars, beverage

7 bars, take-out food shops, mobile food services, including mobile snack stands,

8 mobile canteens, and ice cream vendors, and any other entity that is required to have

9 a permit under s. 254.64 (1) (a).

