

2013 DRAFTING REQUEST

Bill

Received: 10/2/2012 Received By: jkreye
 Wanted: As time permits Same as LRB:
 For: Joseph Leibham (608) 266-2056 By/Representing: jeff
 May Contact: Drafter: jkreye
 Subject: Tax, Property - exemption Addl. Drafters:
 Extra Copies:

Submit via email: YES
 Requester's email: Sen.Leibham@legis.wisconsin.gov
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for nonprofit resale store

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 10/2/2012	jdyer 10/15/2012		_____			
/P1	jkreye 12/6/2012		phenry 10/16/2012	_____	sbasford 10/16/2012		State S&L Tax
/P2	jkreye 12/7/2012	jdyer 12/7/2012	phenry 12/7/2012	_____	sbasford 12/7/2012		State S&L

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/1	jkreye 2/26/2013	jdyer 1/7/2013	jfrantze 1/7/2013	_____	sbasford 1/7/2013	sbasford 1/7/2013	State S&L Tax
/2	jkreye 2/27/2013	jdyer 2/26/2013	rschluet 2/26/2013	_____	srose 2/26/2013	srose 2/26/2013	State S&L Tax
/3		jdyer 2/27/2013	jfrantze 2/27/2013	_____	lparisi 2/27/2013	sbasford 2/27/2013	State S&L Tax

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at
intro

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/2	jkreye 2/27/2013	jdyer 2/26/2013	rschluet 2/26/2013	_____	srose 2/26/2013	srose 2/26/2013	State S&L Tax
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/P1	jkreye 12/6/2012	<i>3/27 jw</i> jdyer 10/16/2012	pherry 10/16/2012	<i>12/7/12</i> [Signature]	sbasford 10/16/2012		State S&L Tax
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225/3

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*Please jacket
 mark 1
 jk*

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Vers. Drafted

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Required
Tax

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 Wanted: As time permits Companion to LRB:
 For: Joseph Leibham (608) 266-2056 By/Representing: jeff
 May Contact: Drafter: jkreye
 Subject: Tax, Property - exemption Addl. Drafters:
 Extra Copies:

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/?	jkreye	PI 10/15 jld		Jan 17 10 pk 16			

FE Sent For:

<END>

Kreye, Joseph

From: Hansen, Alex
Sent: Monday, October 01, 2012 4:25 PM
To: Kreye, Joseph
Subject: Redraft of SB 66 (2011)
Attachments: 11-1163feDORtech.PDF

Hello Joseph,

I have a drafting request for you. Could you please redraft 2011 SB 66 incorporating Amendment a2061/1, with the intention of preparing it for a 2013 introduction?

Also, please see the attached memorandum from the Department of Revenue regarding the initial concerns on the bill. Do you have any general ideas on how to address these concerns within the legislation? I would appreciate any suggested language for definitions of the referenced terms that you could provide.

Finally, we are looking for a preliminary draft, please.

Alex Hansen
Office of Senator Joe Leibham - 9th Senate District
PO Box 7882
Madison, WI 53707-7882

Capitol Phone: (608) 266-2056

District Phone: (920) 457-7367

Toll Free: (888) 295-8750

Fax: (608) 267-6796

www.leibhamsenate.com



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION (608) 266-3561
REFERENCE SECTION (608) 266-0341
FAX (608) 264-6948

STEPHEN R. MILLER
CHIEF

April 27, 2011

MEMORANDUM

To: Senator Leibham

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

Subject: Technical Memorandum to **2011 SB 66** (LRB-1163/1) 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

April 27, 2011

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on 2011 SB 66 Regarding a Property Tax Exemption
for a Nonprofit Resale Store

The Department of Revenue has the following concerns regarding the bill:

- (1) The phrase "resale store" is not defined in statutes. If the phrase is intended to mean those stores that primarily or exclusively sell used goods, then this needs to be clarified.
- (2) The phrase "nonprofit organization" could include a wide variety of businesses, such as social clubs and advocacy groups. If the author wishes to restrict the exemption to charities, then the phrase "qualifying for exemption under section 501 (c) (3) of the Internal Revenue Code" should be added at the end of the sentence.

If you have any questions on this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Senator Joe Leibham



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-1163/1
JK:kjhif

2013 BILL

2011 SENATE BILL 66

in 9-2-12

Jld
0187/P1

April 19, 2011 - Introduced by Senators LEMBHAM and SCHULTZ, cosponsored by Representatives ZIEGELBAUER, LEMAHIEU and SPANBAUER. Referred to Joint Survey Committee on Tax Exemptions.

if at least 50 percent of the store's revenue is given to the a private school located in the same municipality as the store and used to provide scholarships to attend the school

1 AN ACT to create ^{Gen} 70.11 (12) (c) of the statutes; relating to: a property tax
2 exemption for a nonprofit resale store.

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations is exempt from property taxes, including property owned by the Salvation Army, Goodwill Industries, the Boy Scouts of America, and the Young Men's Christian Association. Under this bill, the property of a resale store that is owned by a nonprofit organization is exempt from property taxes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (12) (c) of the statutes is created to read:

4 70.11 (12) (c) All property of a resale store that is owned by a nonprofit

5 organization

that qualifies for the income tax exemption under section 501 (c) (3) of the Internal Revenue Code

Insert 1-5

SENATE BILL 66

SECTION 2

1

SECTION 2. Initial applicability.

2

(1) This act first applies to the property tax assessments as of January 1, ~~2011~~.

3

(END)

✓
2013



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBa2061/1
JK:jld:jf

~~SENATE AMENDMENT,
TO 2011 SENATE BILL 66~~

Insert 1-5

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

2

3

4

5

6

~~1. Page 1, line 5: after "organization" insert~~ ² *if at least 50 percent of the revenue generated by the resale store is given to a private school located in the same taxation district where the resale store is located and used to provide scholarships for students to attend the school.*

(END)

In this paragraph, "resale store" means a store that primarily sells used tangible personal property at retail.

NO FT

Kreye, Joseph

From: Hansen, Alex
Sent: Wednesday, December 05, 2012 4:39 PM
To: Kreye, Joseph
Subject: RE: Redraft of SB 66 (2011)

Joe,

Yes, my mistake on the attachment; 13-0187/P1 is correct.

- 1) Let's slightly alter the language involving scholarships, so that revenue can be used to provide scholarships for private primary or secondary schools in the same taxation district and/or scholarships to graduating seniors who will be attending private or public higher education institutions in the State of Wisconsin in the following academic year.
- 2) Please change "private school" to "a single nonprofit organization".

Thank you.

Alex Hansen

Office of Senator Joe Leibham

9th Senate District

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Toll Free: (888) 295-8750

Fax: (608) 267-6796

PO Box 7882

Madison, WI 53707-7882

www.leibhamsenate.com

From: Kreye, Joseph
Sent: Wednesday, December 05, 2012 4:17 PM
To: Hansen, Alex
Subject: RE: Redraft of SB 66 (2011)

Alex,

I think you meant to send me a copy of 13-0187/P1 (see attached).

On page 2, line 2 of the draft I can change "private school" to "another nonprofit organization". Does that mean you also want to eliminate the language related to providing scholarships so that the other entity could use the revenue for any purpose?

Joe

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

From: Hansen, Alex
Sent: Wednesday, December 05, 2012 3:55 PM
To: Kreye, Joseph
Subject: RE: Redraft of SB 66 (2011)

Joseph,

I would like to request an alteration the attached draft. Specifically, we would like to change the reference below:

Change: "private school" to "non-profit"

Basically, Senator Leibham would like non-profit resale stores to be able to become property tax exempt if they give 50% of their revenue to another non-profit entity that lies within the same municipality.

With that said, could we get an updated preliminary draft reflecting the change?

Please let me know if you have any questions. Thank you.

Alex Hansen
Office of Senator Joe Leibham
9th Senate District

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Fax: (608) 267-6796

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Madison, WI 53707-7882

www.leibhamsenate.com

From: Kreye, Joseph
Sent: Tuesday, October 02, 2012 8:53 AM
To: Hansen, Alex
Subject: RE: Redraft of SB 66 (2011)

Alex,

I'll enter the request and prepare a preliminary draft.

With regard to DOR's concerns, I can simply follow their recommendations. The bill can specify that a resale store is a store that is primarily engaged in the business of selling used goods at retail and the a nonprofit organization is one

organized under section 501 (c) (3) of the Internal Revenue Code. The suggested language is not uncommon in the tax statutes.

I'll let you know if I have any questions as I complete the draft.

Joe

Joseph Kreye
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Legislative Reference Bureau
608 266-2263

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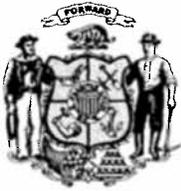
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RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 12-6-12

D-N

✓ private primary or secondary school located in that municipality or to attend an institution of higher education in this state

✓ another nonprofit organization

Regen

- 1 ✓ AN ACT to create 70.11 (12) (c) of the statutes; relating to: a property tax
- 2 exemption for a nonprofit resale store. ✓

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations is exempt from property taxes, including property owned by the Salvation Army, Goodwill Industries, the Boy Scouts of America, and the Young Men's Christian Association. Under this bill, the property of a resale store that is owned by a nonprofit organization is exempt from property taxes, if at least 50 percent of the store's revenue is given to a private school located in the same municipality as the store and used to provide scholarships to attend the school.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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- 4 70.11 (12) (c) All property of a resale store that is owned by a nonprofit
- 5 organization that qualifies for the income tax exemption under section 501 (c) (3) of

one other nonprofit organization ✓

1 the Internal Revenue Code, if at least 50 percent of the revenue generated by the

2 resale store is given to a private school located in the same taxation district where

3 the resale store is located and used to provide scholarships for students to attend the

4 school. In this paragraph, "resale store" means a store that primarily sells used

5 tangible personal property at retail.

6 **SECTION 2. Initial applicability.**

7 (1) This act first applies to the property tax assessments as of January 1, 2013.

8 (END)

private primary or secondary schools located in the same taxation district where the resale store is located or for students graduating in that taxation district to attend private or public institutions of higher education in this state in the following year ✓
from schools located

Δ-note
↓

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0187/P2dn

JK:jld: 

date

Senator Leibham: ✓

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0187/P2dn
JK:jld:ph

December 7, 2012

Senator Leibham:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

Kreye, Joseph

From: Hansen, Alex
Sent: Thursday, December 06, 2012 4:46 PM
To: Kreye, Joseph
Subject: RE: Redraft of SB 66 (2011)

Joe,

After following up with the constituents that would like to see this legislation enacted, could we make a change to #1 below? The constituents would like to have the revenue from the non-profit resale store be used for scholarship only for current or incoming students to a private primary or secondary school in the same taxation district. Furthermore, the revenue from the store can be given to the school's general fund or scholarship fund. The overall intention is to lower tuition for the students via scholarship or to have more money in the general fund, thus offsetting cost for the school to educate the student.

- 1) Let's slightly alter the language involving scholarships, so that revenue can be used to provide scholarships for private primary or secondary schools in the same taxation district ~~and/or scholarships to graduating seniors who will be attending private or public higher education institutions in the State of Wisconsin in the following academic year.~~

Thank you for your assistance with this legislation.

Regards,

Alex Hansen
Office of Senator Joe Leibham
9th Senate District

Capitol Phone: (608) 266-2056

District Phone: (920) 457-7367

Toll Free: (888) 295-8750

Fax: (608) 267-6796

PO Box 7882

Madison, WI 53707-7882

www.leibhamsenate.com

From: Hansen, Alex
Sent: Wednesday, December 05, 2012 4:39 PM
To: Kreye, Joseph
Subject: RE: Redraft of SB 66 (2011)

Joe,

Yes, my mistake on the attachment; 13-0187/P1 is correct.

- 1) Let's slightly alter the language involving scholarships, so that revenue can be used to provide scholarships for private primary or secondary schools in the same taxation district and/or scholarships to graduating seniors who will be attending private or public higher education institutions in the State of Wisconsin in the following academic year.
- 2) Please change "private school" to "a single nonprofit organization".

Thank you.

Alex Hansen

Office of Senator Joe Leibham

9th Senate District

Capitol Phone: (608) 266-2056

District Phone: (920) 457-7367

Toll Free: (888) 295-8750

Fax: (608) 267-6796

PO Box 7882

Madison, WI 53707-7882

www.leibhamsenate.com

From: Kreye, Joseph
Sent: Wednesday, December 05, 2012 4:17 PM
To: Hansen, Alex
Subject: RE: Redraft of SB 66 (2011)

Alex,

I think you meant to send me a copy of 13-0187/P1 (see attached).

On page 2, line 2 of the draft I can change "private school" to "another nonprofit organization". Does that mean you also want to eliminate the language related to providing scholarships so that the other entity could use the revenue for any purpose?

Joe

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

From: Hansen, Alex
Sent: Wednesday, December 05, 2012 3:55 PM
To: Kreye, Joseph
Subject: RE: Redraft of SB 66 (2011)

Joseph,

I would like to request an alteration the attached draft. Specifically, we would like to change the reference below:

Change: "private school" to "non-profit"

Basically, Senator Leibham would like non-profit resale stores to be able to become property tax exempt if they give 50% of their revenue to another non-profit entity that lies within the same municipality.

With that said, could we get an updated preliminary draft reflecting the change?

Please let me know if you have any questions. Thank you.

Alex Hansen

Office of Senator Joe Leibham

9th Senate District

Capitol Phone: (608) 266-2056

District Phone: (920) 457-7367

Toll Free: (888) 295-8750

Fax: (608) 267-6796

PO Box 7882

Madison, WI 53707-7882

www.leibhamsenate.com

From: Kreye, Joseph

Sent: Tuesday, October 02, 2012 8:53 AM

To: Hansen, Alex

Subject: RE: Redraft of SB 66 (2011)

Alex,

I'll enter the request and prepare a preliminary draft.

With regard to DOR's concerns, I can simply follow their recommendations. The bill can specify that a resale store is a store that is primarily engaged in the business of selling used goods at retail and the a nonprofit organization is one organized under section 501 (c) (3) of the Internal Revenue Code. The suggested language is not uncommon in the tax statutes.

I'll let you know if I have any questions as I complete the draft.

Joe

Joseph Kreye

Senior Legislative Attorney

Legislative Reference Bureau

608 266-2263

From: Hansen, Alex

Sent: Monday, October 01, 2012 4:25 PM

To: Kreye, Joseph
Subject: Redraft of SB 66 (2011)

Hello Joseph,

I have a drafting request for you. Could you please redraft 2011 SB 66 incorporating Amendment a2061/1, with the intention of preparing it for a 2013 introduction?

Also, please see the attached memorandum from the Department of Revenue regarding the initial concerns on the bill. Do you have any general ideas on how to address these concerns within the legislation? I would appreciate any suggested language for definitions of the referenced terms that you could provide.

Finally, we are looking for a preliminary draft, please.

Alex Hansen
Office of Senator Joe Leibham - 9th Senate District
PO Box 7882
Madison, WI 53707-7882

Capitol Phone: (608) 266-2056

Disrict Phone: (920) 457-7367

Toll Free: (888) 295-8750

Fax: (608) 267-6796

www.leibhamsenate.com



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0187/P2
JK:jld

P3

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

RMR

im 12-7-12

SOON

4

Regen

1 AN ACT to create 70.11 (12) (c) of the statutes; relating to: a property tax
2 exemption for a nonprofit resale store. ✓

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations is exempt from property taxes, including property owned by the Salvation Army, Goodwill Industries, the Boy Scouts of America, and the Young Men's Christian Association. Under this bill, the property of a resale store that is owned by a nonprofit organization is exempt from property taxes, if at least 50 percent of the store's revenue is given to another nonprofit organization located in the same municipality as the store and used to provide scholarships to attend private primary or secondary schools located in that municipality or to attend an institution of higher education in this state.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (12) (c) of the statutes is created to read:

, or to lower the costs of attending, ✓

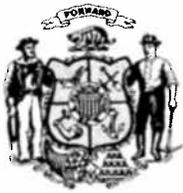
1 70.11 (12) (c) All property of a resale store that is owned by a nonprofit
 2 organization that qualifies for the income tax exemption under section 501 (c) (3) of
 3 the Internal Revenue Code, if at least 50 percent of the revenue generated by the
 4 resale store is given to one other nonprofit organization located in the same taxation
 5 district where the resale store is located and used to provide scholarships for
 6 students to attend private primary or secondary schools located in the same taxation
 7 district where the resale store is located or for students graduating from schools
 8 located in that taxation district to attend private or public institutions of higher
 9 education in this state in the following year. In this paragraph, "resale store" means
 10 a store that primarily sells used tangible personal property at retail.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2013.

(END)

✓
1 or to lower the costs,



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0187/P8

JK:jld:13

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 1-7-13

Today

Regen

1 **AN ACT to create** 70.11 (12) (c) of the statutes; **relating to:** a property tax
2 exemption for a nonprofit resale store. ✓

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations is exempt from property taxes, including property owned by the Salvation Army, Goodwill Industries, the Boy Scouts of America, and the Young Men's Christian Association. Under this bill, the property of a resale store that is owned by a nonprofit organization is exempt from property taxes, if at least 50 percent of the store's revenue is given to another nonprofit organization located in the same municipality as the store and used to provide scholarships to attend, or to lower the costs of attending, private primary or secondary schools located in that municipality.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (12) (c) of the statutes is created to read:

Kreye, Joseph

From: Hansen, Alex
Sent: Tuesday, February 26, 2013 11:38 AM
To: Kreye, Joseph
Cc: Hall, Steve
Subject: RE: LRB 0187/1 Redraft Request

Joe,

Yes, I think it's best to draft it to apply to 2014 assessments.

Thanks.

Alex Hansen

Office of Senator Joe Leibham

Phone: (608) 266-2056

Room 15 South, State Capitol

www.leibhamsenate.com

From: Kreye, Joseph
Sent: Tuesday, February 26, 2013 11:30 AM
To: Hansen, Alex
Cc: Hall, Steve
Subject: RE: LRB 0187/1 Redraft Request

Alex,

As currently drafted, the bill first applies to the 2013 assessments. However, in order to claim an exemption for the 2013 assessment, a taxpayer must file a form with the taxation district assessor no later than March 1. Because we are about to miss that deadline, and I'm redrafting the proposal anyway, should I change the bill so that it first applies to the 2014 assessments?

Joe

Joseph T. Kreye

Senior Legislative Attorney
Legislative Reference Bureau
608 266 2263

From: Hansen, Alex
Sent: Tuesday, February 26, 2013 11:12 AM
To: Kreye, Joseph
Cc: Hall, Steve
Subject: LRB 0187/1 Redraft Request

Joe,

Senator Leibham would like to request a redraft to address the following portion of LRB 0187/1:

In this draft, there is a requirement that the revenue given from the resale store to another nonprofit must be used to provide scholarships or to lower the costs of attending a private primary or secondary school located in that municipality. We would like to remove that requirement from the bill, so that there is no specific requirement as to what the money has to be used for.

Specifically, I am referring to (Pg 2, line 5-7) "and used to provide scholarships....resale store is located".

Can you strike this and send us a /2 please? Do you need the bill jacket back?

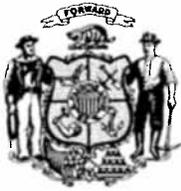
Alex Hansen

Office of Senator Joe Leibham

Phone: (608) 266-2056

Room 15 South, State Capitol

www.leibhamsenate.com



2

RMR

2013 BILL

in 2-26-13

Today

✓

Regen

1 AN ACT *to create* 70.11 (12) (c) of the statutes; **relating to:** a property tax
2 exemption for a nonprofit resale store.

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations is exempt from property taxes, including property owned by the Salvation Army, Goodwill Industries, the Boy Scouts of America, and the Young Men's Christian Association. Under this bill, the property of a resale store that is owned by a nonprofit organization is exempt from property taxes, if at least 50 percent of the store's revenue is given to another nonprofit organization located in the same municipality as the store and used to provide scholarships to attend, or to lower the costs of attending, private primary or secondary schools located in that municipality.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (12) (c) of the statutes is created to read:

BILL

1 70.11 (12) (c) All property of a resale store that is owned by a nonprofit
 2 organization that qualifies for the income tax exemption under section 501 (c) (3) of
 3 the Internal Revenue Code, if at least 50 percent of the revenue generated by the
 4 resale store is given to one other nonprofit organization located in the same taxation
 5 district where the resale store is located and used to provide scholarships, or to lower
 6 the costs, for students to attend private primary or secondary schools located in the
 7 same taxation district where the resale store is located. In this paragraph, "resale
 8 store" means a store that primarily sells used tangible personal property at retail.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2013

(END)

9
 10
 11

✓ 2014

Kreye, Joseph

From: Hansen, Alex
Sent: Wednesday, February 27, 2013 11:13 AM
To: Hall, Steve; Kreye, Joseph
Subject: RE: LRB 0187/1 Redraft Request

Joe,

Senator Leibham would like to request another redraft of this legislation. Rather than requiring the nonprofit resale store to give its money to another nonprofit in the same municipality, the requirement should be that the money is given to another nonprofit in the same county.

I am sending the jacket back to you.

Thanks for your efforts on this bill.

Alex Hansen

Office of Senator Joe Leibham

Phone: (608) 266-2056

Room 15 South, State Capitol

www.leibhamsenate.com

From: Hall, Steve
Sent: Tuesday, February 26, 2013 3:21 PM
To: Hansen, Alex; Kreye, Joseph
Subject: LRB 0187/1 Redraft Request

Joe,

Rep. Tittl would like a redraft of the Assembly bill to mirror the changes Sen. Leibham is requesting in the redraft of the Senate version LRB 0187/1.

We never jacketed the draft you sent on 1/7.

Let me know if there is anything else I need to do.

Thanks.

Steve Hall
Office of Representative Paul Tittl
25th Assembly District
PO Box 8953
Madison, WI 53708
Phone: 608.266.0315
Toll Free: 888.529.0025

From: Hansen, Alex
Sent: Tuesday, February 26, 2013 11:38 AM
To: Kreye, Joseph

Cc: Hall, Steve
Subject: RE: LRB 0187/1 Redraft Request

Joe,

Yes, I think it's best to draft it to apply to 2014 assessments.

Thanks.

Alex Hansen
Office of Senator Joe Leibham
Phone: (608) 266-2056
Room 15 South, State Capitol
www.leibhamsenate.com

From: Kreye, Joseph
Sent: Tuesday, February 26, 2013 11:30 AM
To: Hansen, Alex
Cc: Hall, Steve
Subject: RE: LRB 0187/1 Redraft Request

Alex,

As currently drafted, the bill first applies to the 2013 assessments. However, in order to claim an exemption for the 2013 assessment, a taxpayer must file a form with the taxation district assessor no later than March 1. Because we are about to miss that deadline, and I'm redrafting the proposal anyway, should I change the bill so that it first applies to the 2014 assessments?

Joe

Joseph T. Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266 2263

From: Hansen, Alex
Sent: Tuesday, February 26, 2013 11:12 AM
To: Kreye, Joseph
Cc: Hall, Steve
Subject: LRB 0187/1 Redraft Request

Joe,

Senator Leibham would like to request a redraft to address the following portion of LRB 0187/1:

In this draft, there is a requirement that the revenue given from the resale store to another nonprofit must be used to provide scholarships or to lower the costs of attending a private primary or secondary school located in that municipality. We would like to remove that requirement from the bill, so that there is no specific requirement as to what the money has to be used for.

Specifically, I am referring to (Pg 2, line 5-7) "and used to provide scholarships....resale store is located".

Can you strike this and send us a /2 please? Do you need the bill jacket back?

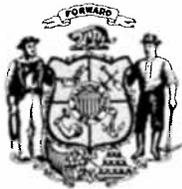
Alex Hansen

Office of Senator Joe Leibham

Phone: (608) 266-2056

Room 15 South, State Capitol

www.leibhamsenate.com



RMR

2013 BILL

in used 2-27
Toolby

county
county

LX
Regen

1 AN ACT to create 70.11 (12) (c) of the statutes; relating to: a property tax
2 exemption for a nonprofit resale store.

Analysis by the Legislative Reference Bureau

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Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (12) (c) of the statutes is created to read:
4 70.11 (12) (c) All property of a resale store that is owned by a nonprofit
5 organization that qualifies for the income tax exemption under section 501 (c) (3) of

BILL

SECTION 1

1 the Internal Revenue Code, if at least 50 percent of the revenue generated by the
2 resale store is given to one other nonprofit organization located in the same taxation
3 district where the resale store is located. In this paragraph, "resale store" means a
4 store that primarily sells used tangible personal property at retail.

5 **SECTION 2. Initial applicability.**

6 (1) This act first applies to the property tax assessments as of January 1, 2014.

7 (END)

county ✓