



**ASSEMBLY AMENDMENT 16,
TO ASSEMBLY SUBSTITUTE AMENDMENT 4,
TO 1999 ASSEMBLY BILL 892**

March 24, 2000 – Offered by Representatives ZIEGELBAUER and KRUG.

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

2 **1.** Page 2, line 6: after “district;” insert “the property tax exemption for a
3 professional football stadium;”.

4 **2.** Page 10, line 7: after that line insert:

5 “**SECTION 25m.** 70.11 (36) of the statutes is renumbered 70.11 (36) (a) and
6 amended to read:

7 70.11 **(36)** (a) PROFESSIONAL SPORTS AND ENTERTAINMENT HOME STADIUMS.
8 Property consisting of or contained in a sports and entertainment home stadium,
9 except a football stadium as defined in s. 229.821 (6); including but not limited to
10 parking lots, garages, restaurants, parks, concession facilities, entertainment
11 facilities, transportation facilities, and other functionally related or auxiliary
12 facilities and structures; including those facilities and structures while they are

1 being built; constructed by, leased to or primarily used by a professional athletic team
2 that is a member of a league that includes teams that have home stadiums in other
3 states, and the land on which that stadium and those structures and facilities are
4 located. Leasing or subleasing the property; regardless of the lessee, the sublessee
5 and the use of the leasehold income; does not render the property taxable.

6 **SECTION 25n.** 70.11 (36) (b) of the statutes is created to read:

7 70.11 **(36)** (b) Property consisting of or contained in a football stadium, as
8 defined in s. 229.821 (6), and related facilities and structures, including those
9 facilities and structures while they are being built or constructed, primarily used by
10 a professional football team described in s. 229.823, and the land, including parking
11 lots, on which that stadium and those facilities and structures are located. Related
12 facilities and structures are limited to improvements that share common structural
13 supports with the stadium or are physically attached to the stadium. Using the
14 property for garages, restaurants, parks, concession facilities, entertainment
15 facilities, transportation facilities, or other functionally related or auxiliary facilities
16 does not render the property taxable. Leasing or subleasing the property; regardless
17 of the lessee, the sublessee and the use of the leasehold income; does not render the
18 property taxable.”.

19 **3.** Page 48, line 16: after that line insert:

20 “(3q) PROPERTY TAX. The renumbering and amendment of section 70.11 (36) of
21 the statutes and the creation of 70.11 (36) (b) of the statutes first apply to the property
22 tax assessments as of January 1, 2001.”.

23 (END)