



2009 ASSEMBLY BILL 375

August 18, 2009 - Introduced by Representatives SHILLING and HUEBSCH, cosponsored by Senator KAPANKE. Referred to Committee on Urban and Local Affairs.

1 **AN ACT to create** 70.11 (45) of the statutes; **relating to:** a property tax exemption
2 for certain nonprofit community theaters.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for property owned by a nonprofit entity and operated as a community theater, if the property satisfies all of the following conditions:

1. It is used for the purposes for which the nonprofit entity is granted a federal income tax exemption.
2. It is located on land that the nonprofit entity owned prior to the bill's effective date or on land donated by a local business owner or by a municipality.
3. It is located on land that is within 20 miles of the Mississippi River.
4. It is located on a parcel of land that is at least one-fourth of an acre, but no larger than two acres.
5. It includes one or more theaters for the performing arts and the seating capacity of the theater or theaters is not less than 450 persons.
6. It includes facilities that are used for arts education.

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.

