



1997 SENATE BILL 158

April 9, 1997 - Introduced by Senators MOEN, PLACHE, DECKER and CLAUSING, cosponsored by Representatives MUSSER, MEYER, SPRINGER, WOOD, FREESE, J. LEHMAN, TURNER, RYBA, BALDWIN, R. YOUNG, BLACK and PLOUFF. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 70.11 (36) and 77.52 (2) (a) 2. of the statutes; **relating to:** the
2 property tax exemption for professional sports home stadiums and imposing
3 the sales tax on the lease of sky boxes and private luxury boxes by for-profit
4 professional sports teams.

Analysis by the Legislative Reference Bureau

This bill narrows the property tax exemption for professional home stadiums so that it includes only stadiums and parking lots.

This bill also imposes the sales tax on the lease of sky boxes and private luxury boxes by for-profit professional sports teams.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this 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:

5 **SECTION 1.** 70.11 (36) of the statutes is amended to read:
6 70.11 **(36)** (title) PROFESSIONAL SPORTS AND ENTERTAINMENT HOME STADIUMS.
7 Property consisting of or contained in a sports and entertainment Sports home

SENATE BILL 158**SECTION 1**

1 stadium; ~~stadiums, including but not limited to parking lots, garages, restaurants,~~
2 ~~parks, concession facilities, entertainment facilities, transportation facilities, and~~
3 ~~other functionally related or auxiliary facilities and structures; and including those~~
4 ~~facilities and structures~~ parking lots and stadiums while they are being built;
5 ~~constructed by, leased to or, if the property is being built for use by or is primarily~~
6 used by a professional athletic team that is a member of a league that includes teams
7 that have home stadiums in other states, and the land on which that stadium and
8 those ~~structures and facilities~~ parking lots are located. Leasing or subleasing the
9 property; regardless of the lessee, the sublessee and the use of the leasehold income;
10 does not render the property taxable.

11 **SECTION 2.** 77.52 (2) (a) 2. of the statutes is amended to read:

12 77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment
13 or recreational events or places, including the lease of sky boxes or private luxury
14 boxes by for-profit professional sports teams, the sale, rental or use of regular bingo
15 cards, extra regular cards, special bingo cards and the sale of bingo supplies to
16 players and the furnishing, for dues, fees or other considerations, the privilege of
17 access to clubs or the privilege of having access to or the use of amusement,
18 entertainment, athletic or recreational devices or facilities, including, in connection
19 with the sale or use of time-share property, as defined in s. 707.02 (32), the sale or
20 furnishing of use of recreational facilities on a periodic basis or other recreational
21 rights, including but not limited to membership rights, vacation services and club
22 memberships.

23 **SECTION 3. Effective dates.** This act takes effect on the day after publication,
24 except as follows:

