



## 1997 SENATE BILL 93

February 25, 1997 – Introduced by Senators ELLIS, PANZER, WINEKE, RUDE, COWLES, FARROW, PLACHE, MOEN, DRZEWIECKI, A. LASEE, SHIBILSKI, CLAUSING, WIRCH and RISSER, cosponsored by Representatives FREESE, R. YOUNG, URBAN, BLACK, ZIEGELBAUER, SKINDRUD, MORRIS-TATUM, MUSSER, SPRINGER, GOETSCH, LAZICH, HAHN, MURAT, LA FAVE, SCHAFER, GRONEMUS, OTTE, GREEN, BALDWIN, DOBYNS and F. LASEE. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to amend** 70.11 (36) of the statutes; **relating to:** the property tax  
2             exemption for professional sports home stadiums.

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***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 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.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3             **SECTION 1.** 70.11 (36) of the statutes is amended to read:  
4             70.11 **(36)** (title) PROFESSIONAL SPORTS ~~AND ENTERTAINMENT~~ HOME STADIUMS.  
5             Property ~~consisting of or contained in a sports and entertainment~~ Sports home  
6             stadium; stadiums, including but not limited to parking lots, garages, restaurants,  
7             parks, ~~concession facilities, entertainment facilities, transportation facilities, and~~

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

9 **SECTION 2. Effective date.**

10 (1) This act takes effect on the January 1 after publication.

11 (END)