

2001 DRAFTING REQUEST

Bill

Received: 11/15/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Jerry Petrowski (608) 266-1182

By/Representing: cathy

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for medical research foundations

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>
/1	jkreye 11/16/2001	rschlue 11/27/2001	jfrantze 11/28/2001	_____	lrb_docadmin 11/28/2001		S&L Tax
	jkreye 01/04/2002	rschlue 01/07/2002		_____			
/2			pgreensl 01/07/2002	_____	lrb_docadmin 01/07/2002	lrb_docadmin	S&L Tax

FE Sent For:

1/2" 1/14/02
requested by cathy

<END>

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/1	jkreye 11/16/2001	rschluet 11/27/2001	jfrantze 11/28/2001	1/7/02	lrb_docadmin 11/28/2001		S&L Tax

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Handwritten notes:
 12 F-4-2
 1/2 jld
 1/7/02
 PG
 PG/JP
 <END>

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1/?	jkreye	<i>[Signature]</i> 11-16-01	<i>[Signature]</i> 11/28	<i>[Signature]</i> 11/28			
FE Sent For:							

<END>

1115-01

Cathy

Rep Letowski

medical record foundations

draft the budget amendment

that they introduced as a "stand alone"

bill

we'll send over the materials



JERRY PETROWSKI

STATE REPRESENTATIVE
86TH ASSEMBLY DISTRICT

- In response to your recent request.
- I thought you might be interested in the enclosed material.

15 Nov 01

Joe —

Attached is
Rep. Petrowski's budget
motion to amend
Sect. 70.11(25), Stats.
If you have questions
related to this request
please give me a call.

Thanks —

Kathy Marchman

Budget Amendments 2001 - 2003

Prepared by the Assembly Republican Caucus

Statement of Intent

Property Tax Exemption for Nonprofit Medical Research Foundations

Legislator Petrowski

Legislator 2

Legislator 3

Legislator 4

Staff contact Kathy

Agency Health and Family Services

Summary Modify the current property tax exemption for nonprofit medical research foundations by limiting the exemption for entities that own and operate property in more than one location to the property in the one location that is the primary location for the receipt, aggregation and analysis of research data.

Require the Department of Revenue to certify the property that is the primary location for the receipt, aggregation and analysis of research data.

Specify that property that is under common ownership or control shall constitute property of a single corporation, voluntary association, foundation or trust for purposes of applying the provision.

Specify that the provision would be effective with property assessed as of January 1, 2002.

Fiscal Impact State forestry tax collections would be increased by an unknown amount.

ARC Analyst Hughes

Amendment

Pass or Fail

Spending Cut

Withdrawn

Request #

180



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-4276/?

JK:.....

Handwritten signature

in 11-16-01

gen

1 AN ACT ...; relating to: the property tax exemption for nonprofit medical research
2 foundations.

Analysis by the Legislative Reference Bureau

Under current law, property owned by a nonprofit organization and used exclusively for medical or surgical research, medical or surgical instruction, or providing diagnostic facilities and treatment to destitute individuals who are not eligible for other medical assistance is exempt from the property tax. Under this bill, if a nonprofit organization owns such property at more than one location, only the property in the one location that is the primary location for receiving, aggregating, and analyzing research data is exempt from the property tax.

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:

3 SECTION 1. 70.11 (25) of the statutes is amended to read:

4 70.11 (25) NONPROFIT MEDICAL RESEARCH FOUNDATIONS. Property owned and
5 operated by a corporation, voluntary association, foundation, or trust, no part of the
6 net earnings of which inure to the benefit of any shareholder, member, director, or

1 officer thereof, which property is used exclusively for the purposes of: medical and
 2 surgical research the knowledge derived from which is applied to the cures,
 3 prevention, relief, and therapy of human diseases; providing instruction for
 4 practicing physicians and surgeons, promoting education, training, skill, and
 5 investigative ability of physicians, scientists, and individuals engaged in work in the
 6 basic sciences which bear on medicine and surgery; or providing diagnostic facilities
 7 and treatment for deserving destitute individuals not eligible for assistance from
 8 charitable or governmental institutions. Such corporation, voluntary association,
 9 foundation, or trust must have received a certificate under section 501 (c) (3) of the
 10 internal revenue code Internal Revenue Code as a nonprofit organization exempt for
 11 income tax purposes. If a corporation, voluntary association, foundation, or trust
 12 owns and operates property, as described in this subsection, in more than one
 13 location, the exemption under this subsection applies only to the property in the one
 14 location, as certified by the department of revenue, that is the primary location for
 15 the receipt, aggregation, and analysis of research data. In this subsection, property
 16 under common ownership or control shall constitute property of a single corporation,
 17 voluntary association, foundation, or trust.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5),
 (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189
 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995
 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 21, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; s. 13.93
 (1) (b).

18 **SECTION 2.** 73.03 (57) of the statutes is created to read:

19 73.03 (57) To certify property that is eligible for the property tax exemption
 20 under s. 70.11 (25).

21 **SECTION 3. Initial applicability.**

22 (1) This act first applies to the property tax assessments as of January 1, 2002.

23 (END)



JERRY PETROWSKI

STATE REPRESENTATIVE
86TH ASSEMBLY DISTRICT

- In response to your recent request.
- I thought you might be interested in the enclosed material.

4 Jan 02

Joe —

Please see the changes
in red on page 2.

Please let me know if
you have any
questions or need
more information.

Thanks —

Kathy

P.O. Box 8953 • Madison, WI 53708-8953
Toll-Free: (888) 534-0086 • (608) 266-1182 • Fax: (608) 282-3686
Rep.Petrowski@legis.state.wi.us • District: (715) 845-6193



2001 BILL

1 **AN ACT to amend 70.11 (25); and to create 73.03 (57) of the statutes; relating**
2 **to: the property tax exemption for nonprofit medical research foundations.**

Analysis by the Legislative Reference Bureau

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5 operated by a corporation, voluntary association, foundation, or trust, no part of the

BILL

1 net earnings of which inure to the benefit of any shareholder, member, director, or
2 officer thereof, which property is used exclusively for the purposes of: medical and
3 surgical research the knowledge derived from which is applied to the cures,
4 prevention, relief, and therapy of human diseases; ^{and} providing instruction for
5 practicing physicians and surgeons, promoting education, training, skill, and
6 investigative ability of physicians, scientists, and individuals engaged in work in the
7 basic sciences which bear on medicine and surgery; ~~or providing diagnostic facilities~~
8 ~~and treatment for deserving destitute individuals not eligible for assistance from~~
9 ~~charitable or governmental institutions.~~ Such corporation, voluntary association,
10 foundation, or trust must have received a certificate under section 501 (c) (3) of the
11 ~~internal revenue code~~ Internal Revenue Code as a nonprofit organization exempt for
12 income tax purposes. If a corporation, voluntary association, foundation, or trust
13 owns and operates property, as described in this subsection, in more than one
14 location, the exemption under this subsection applies only to the property in the one
15 location, as certified by the department of revenue, that is the primary location for
16 the receipt, aggregation, and analysis of research data. In this subsection, property
17 under common ownership or control shall constitute property of a single corporation,
18 voluntary association, foundation, or trust.

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22 **SECTION 3. Initial applicability.**

23 (1) This act first applies to the property tax assessments as of January 1, 2002.

24 (END)



lep

2001 BILL

owned by a nonprofit organization and

property used exclusively for both medical or surgical research and for medical or surgical instruction is exempt from the property tax, except that,

in 1-4-02

SDON

Reger

1 AN ACT to amend 70.11 (25); and to create 73.03 (57) of the statutes; relating
2 to: the property tax exemption for nonprofit medical research foundations.

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^{NO} Under the bill, property owned by a nonprofit organization and used exclusively for providing diagnostic facilities and treatment to destitute individuals who are not eligible for other medical assistance is not exempt from the property tax.

BILL

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2 officer thereof, which property is used exclusively for the purposes of: medical and
3 surgical research the knowledge derived from which is applied to the cures,
4 prevention, relief, and therapy of human diseases; ^{and} providing instruction for
5 practicing physicians and surgeons, promoting education, training, skill, and
6 investigative ability of physicians, scientists, and individuals engaged in work in the
7 basic sciences which bear on medicine and surgery; [✓] ~~or providing diagnostic facilities~~
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18 voluntary association, foundation, or trust.

19 **SECTION 2.** 73.03 (57) [✓] of the statutes is created to read:

20 73.03 (57) To certify property that is eligible for the property tax exemption
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22 **SECTION 3. Initial applicability.**

23 (1) This act first applies to the property tax assessments as of January 1, 2002.

24 (END)



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

STEPHEN R. MILLER
CHIEF

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

January 7, 2002

MEMORANDUM

To: Representative Petrowski

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-4276/2 Property tax exemption for medical research foundations

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.

Memo

To: Rep. Petrowski (The Draft's Requestor)

Per your request ... the attached is a fiscal estimate was prepared for your un-introduced 2001 draft.

LRB Number: LRB -4276

Version: "1/2"

Entered In Computer And Copy Sent To Requestor Via E-Mail: 01 / 25 / 2002

Fiscal Estimate Prepared By: (agency abbr.) DOR

If you have questions about the attached fiscal estimate, you may contact the agency/ individual who prepared the fiscal estimate. If you disagree with the enclosed fiscal estimate, please contact the LRB drafter of your proposal to discuss your options under the fiscal estimate procedure.

* * * * *

To: LRB – Legal Section PA's

Subject: Fiscal Estimate Received For A Un-Introduced Draft

- If this draft is **re-drafted** ... please insert this early fiscal estimate into the drafting file ... after the draft's old version (the version this fiscal estimate was based on), and before mark-up of the draft on the updated version.
- If this draft is **introduced** ... and the version of the attached fiscal estimate is for a **previous version** ... please insert this early fiscal estimate into the drafting file ... after the draft's old version (the version this fiscal estimate was based on), and before mark-up of the draft on the updated version.
Have Mike (or Lynn) get the ball rolling on getting a fiscal estimate prepared for the introduced version.
- If this draft is **introduced** ... and the version of the attached fiscal estimate is for the **current version** ... please write the drafts intro. number below and give this fiscal estimate to Mike (or Lynn) to process.

THIS DRAFT WAS INTRODUCED AS: 2001 _____

Emery, Lynn

From: Emery, Lynn
Sent: Friday, January 25, 2002 2:53 PM
To: Rep.Petrowski
Subject: LRB-4276/2 (FE by DOR-attached-for your review)



FE_Petrowski.pdf

FE_Petrowski.pdf