

**2001 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-SB55)**

Received: **06/26/2001**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Assembly Republican Caucus**

By/Representing: **Hubbard**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - property**

Extra Copies:

Submit via email: **NO**

Requester's email:

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**Pre Topic:**

ARC:.....Hubbard - AM114,

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**Topic:**

245: Property tax exemption for restaurant kitchen equipment

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**Instructions:**

See Attached

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**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>
/?	jkreye 06/26/2001	hhagen 06/26/2001		_____			
/1			rschluet 06/26/2001	_____	lrb_docadmin 06/26/2001		

FE Sent For:

**<END>**

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1?	jkreye	1, kmt 6/26/01					
			6-26-1				

FE Sent For:

.<END>

# Budget Amendments 2001 - 2003

Prepared by the Assembly Republican Caucus

1769

JK

**Statement of Intent** This motion would exempt from the property tax restaurant kitchen equipment.

<b>Legislator</b>	Bies	<b>Amendment</b>	114
<b>Legislator 2</b>		<b>Pass or Fail</b>	Pass
<b>Legislator 3</b>		<b>Spending Cut</b>	
<b>Legislator 4</b>		<b>Withdrawn</b>	
<b>Staff contact</b>	Eric Voight	<b>Package</b>	

**Agency** Revenue

**Summary** This motion creates a property tax exemption for machinery and equipment used primarily in the operation of a restaurant's kitchen to prepare or serve food or beverages, regardless of whether the machinery or equipment is attached to real property.

**Fiscal Impact** According to a DOR fiscal estimate, \$44,000 SEG from State Forestry Taxes would be reduced.

In addition, about \$4.7 million in property taxes would be shifted from owners of kitchen machinery and equipment used in restaurants and other eating establishments to owners of other taxable property.

**Drafting Inst**

**ARC Analyst** Hubbard

*see 3/53/1*

**Request #** 245

2001

Date (time) needed in 6-26-01

LRB b 1769 11

**ARC CAUCUS BUDGET AMENDMENT  
[ONLY FOR CAUCUS]**

JK : hmb

See form **AMENDMENTS — COMPONENTS & ITEMS.**

**CAUCUS AMENDMENT  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1  
TO 2001 SENATE BILL 55**

>>FOR CAUCUS SUPERAMENDMENT — NOT FOR INTRODUCTION<<

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

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

# 2001 BILL

*\* Page 702, line 22: after that line insert:*

1 **AN ACT to create** 70.11 (27m) of the statutes; **relating to:** a property tax  
2 exemption for restaurant kitchen equipment.

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***Analysis by the Legislative Reference Bureau***

This bill creates a property tax exemption for machinery and equipment used primarily in the operation of a restaurant's kitchen to prepare or serve food or beverages, regardless of whether the machinery or equipment is attached to real property.

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:**~~

*7108d*

3 **SECTION 4.** 70.11 (27m) of the statutes is created to read:

4 70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection,

5 "machinery" has the meaning given in sub. (27) (a) 2.

**BILL**

*#. Page 1406, line 2: after that line insert:*

1 (b) Machinery and equipment used primarily in the operation of a restaurant's  
2 kitchen to prepare or serve food or beverages, regardless of whether the machinery  
3 or equipment is attached to real property. "

~~SECTION 2. Initial applicability. CS~~

~~RESTAURANT KITCHEN EQUIPMENT.~~

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

6 (END)

*16x1*

*the treatment of section 70.11(27M) ✓  
of the statute*



ARC:.....Hubbard – AM114, 245: Property tax exemption for restaurant  
kitchen equipment

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS ASSEMBLY AMENDMENT**  
**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**  
**TO 2001 SENATE BILL 55**

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

2 **1.** Page 702, line 22: after that line insert:

3 “SECTION 2108d. 70.11 (27m) of the statutes is created to read:

4 70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection,  
5 “machinery” has the meaning given in sub. (27) (a) 2.

6 (b) Machinery and equipment used primarily in the operation of a restaurant’s  
7 kitchen to prepare or serve food or beverages, regardless of whether the machinery  
8 or equipment is attached to real property.”

9 **2.** Page 1406, line 2: after that line insert:



