

Assembly Hearing Slip

(Please print plainly)

Date: 5-8-01

Bill No. AB 250

Or Subject YMCa Exception

Name John Dickert

Street Address or Route Number Foley & Laeover

City and Zip Code 722 E. WI Madison

Representing YMCa's

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

AB 250 79 a

Assembly Hearing Slip

(Please print plainly)

Date: 9 May 2001

Bill No. AB 250

Or Subject _____

Name Senator Fred Dicker

Street Address or Route Number 220 South Capitol

City and Zip Code _____

Representing _____

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

326W

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. AB 250

Or Subject YMCA

Name Tim Hutchinson

Street Address or Route Number 807 S. Fremont St.

City and Zip Code Janesville, WI 53548

Representing YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. 250

Or
Subject _____

Name

JOE PEYER * WITH SON

Street Address or Route Number

203 WELLS ST

City and Zip Code

LAKE GENEVA 53147

Representing

YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. 250

Or
Subject _____

Name

SCAD CARDIFF * WITH JOE

Street Address or Route Number

1133 Mobile St Lake Geneva.

City and Zip Code

YMCA

Representing

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. 250

Or
Subject _____

Name

Don Sears

Street Address or Route Number

291 15th St

City and Zip Code

Fond du Lac WI 54935

Representing

Fond du Lac, YMCA

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. AB 250

Or Subject YMCA Expansion

Name Pick STADECOMA

Street Address or Route Number W 7686 Cty Rd. M/M

City and Zip Code SHAWANO WI-5466

Representing Wis Tourist Assoc

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. AB 250

Or Subject _____

Name KATHI Kilgore

Street Address or Route Number 2801 Fish Hatchery Rd

City and Zip Code MADISON 53713

Representing WTE Restaurant Assn.

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: May 9, 2000

Bill No. AB 250

Or Subject _____

Name Allison Kuyana

Street Address or Route Number 100 River Place Suite 101

City and Zip Code Monona, WI 53716

Representing Wisconsin Counties Assn

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. 250

Or
Subject _____

Name Anthony Mirek

Street Address or Route Number 1145 S. Washburn

City and Zip Code OSHKOSH WI 54901

Representing OSHKOSH ATHLETIC CLUB

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 05.09.01

Bill No. AB 250

Or
Subject _____

Name Felicia Christianson

Street Address or Route Number c/o club west 720 E Snoddy lane

City and Zip Code Neenah WI 54956

Representing Club West

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Paton Panel v. with Moran/Grim Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. AB 250

Or
Subject _____

Name John Brady

Street Address or Route Number 2700 W. College Ave

City and Zip Code Appleton, WI 54914

Representing Gold's Gym Appleton

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. _____

Or Subject Preserve YMCA Ecumina

Name Mike Coakley

Street Address or Route Number 3149 Dan Mor Dr

City and Zip Code Racine WI 53404

Representing Racine Family YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-09-01

Bill No. AB-250

Or Subject YMCA Tax-Exemption

Name Derrick Obrien

Street Address or Route Number 5615 Medical Circle

City and Zip Code Madison, WI 53719

Representing YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. AB 250

Or Subject _____

Name Michelle Krauszkyk

Street Address or Route Number 10180 N8515 Town Hall Rd

City and Zip Code Menomonee Falls, 53051

Representing Tri County YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: MAY 9

Bill No. _____

Or Subject WMSA TAX EXEMPTION

Name HILGARD M. JENSEN

Street Address or Route Number Waldenwood Park

City and Zip Code Big River, Wis.

Representing _____

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: MAY 9

Bill No. _____

Or Subject WMSA TAX EXEMPTION

Name TON LARSEN

Street Address or Route Number 712 MARSHALL ST

City and Zip Code WEST BEND, WI

Representing _____

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. 252

Or Subject _____

Name Thom Peters

Street Address or Route Number 10462 Lundale Dr.

City and Zip Code Cedarburg WI 53012

Representing _____

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

SPAKING JUST TAX
T.M.P.A.'S

Assembly Hearing Slip

(Please print plainly)

Date: _____

Bill No. AB-250

Or
Subject _____

Name Steven Vincent

Street Address or Route Number _____

City and Zip Code Madison

Representing YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. 250

Or
Subject _____

Name Jim Kowalk

Street Address or Route Number _____

City and Zip Code Fond du Lac

Representing YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. 250

Or
Subject _____

Name Steve Harty

Street Address or Route Number _____

City and Zip Code Green Bay WI 54313

Representing Green Bay YMCA

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01
Bill No. AB 250
Or Subject JMCA TAX EXEMPTION

Name JULIUS AGARA
Street Address or Route Number 7833 R.N. 60TH ST.
MILWAUKEE
City and Zip Code WI 53223
Representing _____

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-'01
Bill No. AB250
Or Subject _____

Name Doug Johnson
Street Address or Route Number 1 East Main
Madison 53703
City and Zip Code _____
Representing WI Merchants Federation

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01
Bill No. 250
Or Subject _____

(Name) Bill G. Smith
Street Address or Route Number 10 East Doty Suite 201
Madison 53703
(City & Zip Code) _____
Representing National Federation of Independent Business (NIFIB)

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please return this slip to a messenger promptly.

Assembly Sergeant at Arms
Room 411 West
State Capitol
Madison, WI 53702

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. AB 258

Or Subject g's

Name Ed Huck

Street Address or Route Number League Alliance Cities

City and Zip Code 1420 N. Blinn

Representing League Alliance

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. AB 250

Or Subject _____

Name Mary Hlavinka

Street Address or Route Number 3805 S. Casper Dr

City and Zip Code New Berlin WI 53151

Representing WAAD-Wisc. Assoc. of Assessing OFFICERS

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. AB 250

Or Subject YMCA EXHIBITION

Name STANBOL KRAUSE

Street Address or Route Number 1125 S. MAIN ST.

City and Zip Code WEST BEND, WI 53095

Representing WISC. ASSOC. OF ASSESSING OFFICERS

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. A 8250

Or
Subject _____

Name Steve Miner

Street Address or Route Number 3518 E. Van Norman

City and Zip Code Cudahy WI 53110

Representing Wise Assoc. of Assessing Officers

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. A 8250

Or
Subject _____

Name David Chm

Street Address or Route Number 421 Am Dr

City and Zip Code Plymouth WI 53073

Representing _____

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-

Bill No. Assembly Bill 250

Or
Subject _____

Name Larrie Packer

Street Address or Route Number 1094 Hwy PD

City and Zip Code Verona WI 53593

Representing Madison Health Clubs

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date:

5/9/01

Bill No.

AB250

Or

Subject

Name

Jeff Sauer

Street Address or Route Number

2600 Kirk Dr

City and Zip Code

Brookfield WI 53001

Representing

EO Athletes Club

Speaking in favor:

Speaking against:

Registering in favor:

Registering against:

Speaking for information only:

Neither for nor against:

Please promptly return this slip to the messenger at the committee.

Provided by:

Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date:

5-9-01

Bill No.

AB250

Or

Subject

Name

Paul Hienitz

Street Address or Route Number

500 S. Center Ave

City and Zip Code

Merrill, WI 54452

Representing

Riverside Athletic Club

Speaking in favor:

Speaking against:

Registering in favor:

Registering against:

Speaking for information only:

Neither for nor against:

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Provided by:

Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date:

5/9/01

Bill No.

AB 250

Or

Subject

Name

Mike Moran

Street Address or Route Number

2639 Wildflower Row

City and Zip Code

G.B. WI 54311

Representing

Tuttleston Fitness

Speaking in favor:

Speaking against:

Registering in favor:

Registering against:

Speaking for information only:

Neither for nor against:

Please promptly return this slip to the messenger at the committee.

Provided by:

Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. 250

Or Subject Against

Name Patrick Florim

Street Address or Route Number 224 Stevin

City and Zip Code Green Bay WI 54301

Representing Highland Falls

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Meeting

Tom Peter

Assembly Hearing Slip Mr. Lund

(Please print plainly)

Date: 5/9/01

Bill No. AB 250

Or Subject _____

Name RAY O'CONNOR

Street Address or Route Number 6123 N. BERKELEY

City and Zip Code WATERLOO BAY, WI 53217

Representing WISCONSIN ATHLETIC CLUB

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. AB-250

Or Subject _____

Name Michael M. Binkley

Street Address or Route Number P.O. Box 1493

City and Zip Code Madison, WI 53701

Representing Wisconsin Property Taxpayers, Inc

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5-9-01

Bill No. AB250

Or
Subject _____

Name JOHN GERBARD

Street Address or Route Number N56 W29754 Hwy K

City and Zip Code WAUKESHA, WI 53029

Representing LAKELAND RACQUET & ATHLETIC CLUB

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. AB250

Or
Subject _____

Name Valeri Kelly

Street Address or Route Number 700 E. Shields Lane

City and Zip Code Wausau, WI 54986

Representing Club West

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input checked="" type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

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Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. AB 250

Or
Subject _____

Name Edson Mankhart - Vice A of Moduron

Street Address or Route Number 101 E Muller

City and Zip Code Madison, WI 53703

Representing MUCA of Moduron and the Vicechairman Council of MUC A's

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input checked="" type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/2/01

Bill No. AB 250

Or
Subject _____

Name ELAINE MARY
YUCA OF GREATER MIL.

Street Address or Route Number
1915 N. DR. MLK DR

City and Zip Code
MILWAUKEE, WI 53212

Representing
YUCA OF GREATER MILWAUKEE

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input checked="" type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Testimony

For

- 5 min
- 4 min - 10 min
- 4 min - 14 min
- 6 min - 20 min
- 4 min - 24 min
- 4 min - 28 min
- 1 min - 29 min
- 2 min - 31 min
- 4 min - 35 min
- 5 min - 40 min

Against

- 10 min
- 4 min - 14 min
- 6 min - 20 min
- 3 min - 23 min
- 8 min - 31 min
- 10 min - 41 min
- 2 min - 43 min
- 7 min - 50 min

Registrations

F	A
6	7

JH Info Policy

Mickey: Please
Switch Dave Calnin
with Assessors...
Put Calnin on next.
Thank you.
Aog

①

Spec names YMCA in states to "secure" exempt for future. No current facilities are taxed

↳ Arguments that Y's have changed their mission from faith based to money based.

↳ Shifts tax burden for providing services to other taxpayers.

↳ Revenue generated by a local facility ~~stays at~~ The local facility and is not shifted to inner-city facilities for example. 2% goes to national organization

②

⇒ Is a YMCA health facility a "benevolent" operation?

→ Is it fair competition to have health facility Y's in competition with local businesses.

→ Objection is to be placed w/ other organizations (Salv Army/Box Scouts/etc)

→ How often are local Y's audited? What is found?

→ Question not allowing their exemption, but on how this proposal written, would it allow for significant increase in scope of their activities.

③ How is admission determined?

See info from AOC regarding Pit. tax in part.

This ~~was~~ bill does not affect current exemption.

This bill would provide an expansion

Jeski → amendment to insure benevolent status. Curt Wytinski → current law. → Jeski opines the purpose of bill is to take out subjectivity of assessor

Leased Prop → (Crest)

Prop leased does not remain tax-exempt unless leasee is a tax-exempt entity. All revenue from lease must be used for renovation & maintenance of leased portion.

④ Lamin - "Yes, unfair competition going on" but claims the ~~A~~ generated are used to facilitate other actions.

Ownership & user test in current law. Would not be in this bill.

The question boils down to do the Ys or are the Ys comparable to the Boy Scouts/Girl Scouts/Boy & Girls Clubs/Salvation Army etc...

Thom Peters → would not object to a proposal granting protection for status quo, but in a less controversial section.

What is the Ownership Test

⑤

Wood → look at the definition
of benevolent...

Asking to be placed in a
section that would no longer
require the V to defend their
exempt status.

June 4th

103 West

Topic: AB 250

Ray O'Connor WI Athletic Club

Jack Lund CEO Milw. YMCA

Wayne Wood

Bill Ford

An org 501-C-3 cert from
Fed government there really
isn't any on-going oversight.

Benevolent \neq Charitable

Leg Audit Bur - '87

Audit tax ~~exp~~ exemption

L \rightarrow specifically targeted benevolent
org. as one that needed
to be addressed Audit
bureau found lack of
direction in this area
& recommended the legislature
address these issues. Politically
not easy to do.

Do the facilities fail the
benevolency test due to direct
competition with private businesses.

L \rightarrow Should simply put in language
saying fitness facilities.

L \rightarrow "purpose of org" is not specifically
identified as dif from benevolency
purpose. Assessors would look to
the benevolency test as a method
of determining if the property
meets the "purpose of org."

- \rightarrow Assessors will still be asking
the same questions.

- \rightarrow "What is the purposes of the YMCA"
What were they doing when
the legislature granted the exempt?

For the purp of 20.11(4) that health facilities operated by YMCA ~~qualifies~~ qualify for exemption.

PHONE MESSAGE		AREA CODE		EXT.	
FROM: Andrew		2011		KSS	
COMPANY: M		NUMBER		FAX	
PAGER		MOBILE		FAX	
MESSAGE					
Day Johnson has about 16 hrs of testimony from his people. Job May 9 hrs.					
<input type="checkbox"/> PHONED <input type="checkbox"/> CALL BACK <input type="checkbox"/> RETURNED CALL		<input type="checkbox"/> WILL CALL AGAIN		<input type="checkbox"/> WAS IN <input type="checkbox"/> URGENT	

BTM 00025/200 FORMS BTM 00024/400 FORMS

Brian Casey
Government Relations



AID ASSOCIATION FOR LUTHERANS

4321 N. Ballard Road
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Copy of 250 draft.



League of Wisconsin Municipalities

Curtis A. Witynski
Assistant Director

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Ways & Means Committee
Preliminary Report on Referred Legislation
July 16, 2002

Bill: **AB 250**
Author: **Rep. Gard**
Date Referred: **03-26-2001**
Public Hearing: **09-09-2001**
Executive Session: **N/A**

Relating Clause: **the property tax exemption for property owned by the Young Men's Christian Association.**

Comments from Department of Revenue-
comments.

Comments from the Author-

Author's reasoning for introducing legislation:
On behalf of YMCA.

Author's intent:

To specifically name the YMCA in the state statutes to insure their property tax exemption for the future. No facilities owned by the "Y" are currently taxed.

Does the Author want the legislation moved forward?

Yes No

If no, do we have this in writing?

Yes No

Is the legislation in its final form?

Yes No

If major changes are required, the author shall prepare and introduce the necessary amendments.

Notes-

Some comments from 5/9/01 public hearing as noted by clerk:

- An argument against AB 250 is based on the contention that the YMCA has changed their mission from faith-based to money-based.
- AB 250 would make other taxpayers responsible for the cost (taxes) of services provided to the community. Costs (taxes) that opponents of AB 250 believe the YMCA should also be responsible for.

- Revenue generated by a local YMCA facility stays at the local facility and is not shifted to other facilities (inner-city facilities for example). 2% of revenues go to the national YMCA organization.
- A central question to the issue is whether YMCA facilities are health facilities or "benevolent" operations?
- Is it fair competition to have YMCA health facilities in direct competition with local businesses?
- Another objection to AB 250 relates to the proposed location in the statutes of the YMCA. Many felt that placement with the Salvation Army and Boy Scouts was inappropriate.
- How often are local YMCAs audited and what is found through those audits?
- Question is not about the YMCA maintaining their current exemption, rather, how this proposal would change the nature of their exemption. As this proposal is written, how would it allow for significant increase in the scope of the YMCA's activities?
- Lanin- "Yes, unfair competition going on." But claims that the dollars generated are used to facilitate other actions by the YMCA.
- A central question to the proposal: Is the YMCA comparable to the Boy Scouts, Girl Scouts, Boys & Girls Clubs, Salvations Army, etc... ???
- Thom Peters: Would not object to a proposal granting protection for the status quo, but in a less controversial section of the statutes.
- Rep. Wood- Must look at the definition of "benevolent" and how it applies to the YMCA.
- The proposal seeks to place the YMCA in a section that would no longer require the YMCA to defend their exempt status.



Wisconsin Merchants Federation

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MEMORANDUM

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**Sr. Vice President
& General Counsel**
Douglas Q. Johnson

V.P./Operations
Mary C. Kaja

TO: All Wisconsin State Legislators

FROM: Chris C. Tackett, President & CEO
Douglas Q. Johnson, Sr. V.P./General Counsel

DATE: May 1, 2001

RE: SB98/AB250: "The Rest of the Story"

Attached please find more background material relating to the above proposals to grant a blanket property tax exemption to YMCA's...regardless of their commercial activities. More will follow.

CCT:DQJ:mb
Att.

YMCA's tax status should be decided locally

By Jeff Sauter

A recent mailing crossed my desk that I believe is a pressing public issue involving a popular institution, the Wisconsin YMCA. The mailing contains innuendo and skewed information that incorrectly portrays YMCAs as an endangered species.

Current state law allows a YMCA to remain tax exempt for providing services directly tied to its benevolent mission. For example, on IRS form 990, the Eau Claire YMCA states its mission to be "a benevolent, charitable and reformatory association for the improvement of the spiritual, social and physical condi-

It seems to me

tion of youth."

When an entity begins to stray from its mission and provide services that other tax-paying entities provide, the local tax assessor has the ability to levy a property tax assessment on the portion of services he or she deems appropriate. The Wisconsin YMCAs would like to change this by specifically excluding themselves from existing state law.

In effect, the Y's are placing themselves in higher regard than churches and the majority of other United Way agencies that

in many ways serve the same market.

To remove the local assessor as decision maker and arbiter will open the door to loss of control and revenue for street repairs, police and fire protection, schools, snow removal and a host of other services that are funded through property taxes.

This proposed request to change state law could allow the "Y" umbrella to potentially encompass golf courses, water parks, corporate retreats and other programs and services, all tax-exempt.

Here are some questions that need to be answered.
■ Of the annual United Way

fund disbursement (in Eau Claire the amount is \$80,000-plus), what is the total amount of facility utilization that occurs over the course of a subsidized membership's term?

■ What percentage of "Y" members meet a "means test" that would entitle them to tax-subsidized services?

■ How many children actually use the services of a personal trainer or the facilities of Nauticus, group exercise or adult basketball leagues?

■ Until September 2000 the Eau Claire YMCA had a tiered membership, which was off limits to youth. There has been a statewide initiative to discontin-

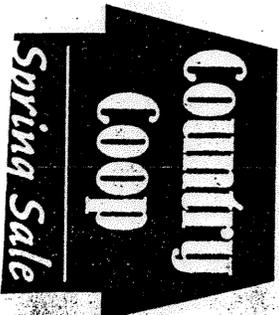
ue this practice, which has been in existence for decades.

Conveniently this occurred only months before the concerted effort that was begun to gain preferential tax treatment. Is there any connection perceived?

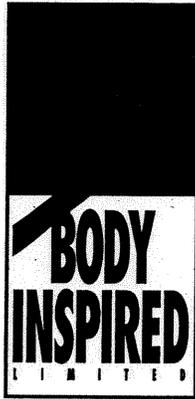
The local Y is an extremely admirable organization that in the majority of cases earns the right of tax exemption. But if the "Y" should stray from its stated charitable mission, its tax status should receive input locally, be discussed locally and decided locally. The national Y does not have local interests at heart as they view their organizational growth, and the potential for abuse need not be offered.

The only way to ensure such local control is to keep current law as it is, and I encourage Chippewa Valley taxpayers to contact their legislators and ask them to stop the YMCA bill before it's too late.

Sauter is president and general manager of the Eau Claire Athletic Club.



Country
COOP
Spring Sale



APR 27 2001

Testimony to the Joint Committee on Finance
April 20, 2001

My name is JoAnne Olson, and I am an owner of Body Inspired, Ltd., a private health club on the Eastside of Milwaukee, and a member of the Board of Directors of Business Improvement District #20. I am grateful for the opportunity to be able to offer my testimony today on the YMCA's request for a broader tax exemption in 2001 Senate Bill 98.

My partners and I have been operating our health club facilities with our own money and hard work for 14 years. We employ 25+ people and we have donated thousands of dollars in services to many benevolent and educational organizations such as Camp Heartland, the Urban Ecology Center, American Heart, Diabetes, Channel 10, Al's Run...the list is very long. I personally have donated thousands of hours of my time as a member of the Board of Directors of the East Side Business Improvement District since we formed in 1997, which leads me to why I am here.

In urban areas and commercial districts, tax revenues are essential. They allow for necessary services such as police protection and garbage collection, and they also act as a catalyst for new development. When this new development occurs, new tax revenues are added, and neighborhoods can afford to continually add or change things that urban dwellers and business and property owners want to have in their surroundings for a successful neighborhood. Some of these things are street improvements, some are new organizations, businesses and services.

Why should the YMCA be allowed tax exemptions for building new several million dollar facilities which are in direct competition with private business owners and current tax-payers in vital or revitalizing neighborhoods? This sounds like a formula of neighborhood failure, not success.

It's clear that new YMCA facilities such as the one in Milwaukee's downtown are in direct competition with private small business owners. They're doing the same things we have been doing for 14 years, yet they have the direct competitive advantages of things such as donated funds (other people's money), no property taxes, no income taxes, and much less expensive postage. We spend our own money, we pay both property and income taxes, we pay full price for postage, and we donate our time and services to the neighborhood and community. This is just quite simply unfair competition.

We do not oppose the YMCA and its charitable activities, but we have to question the YMCA's fund drives to create posh fitness facilities, we question their expansion into economically advantaged areas, we question water parks, coffee shops, juice bars and rock climbing walls in their facilities, and we question a YMCA proposal that would exempt any business venture they choose to enter into in the future from paying taxes.

Finally, please question what will happen to neighborhoods when the YMCA eliminates tax-paying businesses. Please oppose the YMCA legislation and keep it out of the State's Budget, specifically, 2001 Senate Bill 98. Thank you.

BODY INSPIRED LIMITED

Milwaukee's East Side Health Club
2009 East Kenilworth Place
Milwaukee, WI 53202

414-272-8622
Fax 414-291-3184

Journal/Sentinel: 4-17-'01

**Pool leak floods YMCA
with 100,000 gallons**

Chippewa Falls — Investigators were trying Monday to figure out what caused a leak in the YMCA pool that flooded the building's basement with 100,000 gallons of water.

YMCA Director Jim Wischnewski discovered the leak Sunday when he stopped by the building and noticed the water in the 142,000-gallon pool was low.

There was about 5 feet of water in the basement, and it took firefighters five hours to pump the water outside the building.

The pool was closed Monday as plumbers examined its pipes for holes.

Wischnewski said the pool could reopen this afternoon if workers don't find any structural damage.

Will local property taxpayers
pick up this bill for 5 hours
of firefighter help?
You bet.



1320 Warwick Way
Racine, WI 53406
(262) 886-4255

May 7, 2001

The Honorable Mickey Lehman
Chair, Assembly Ways and Means Committee
Post Office Box 8952
Madison, WI 53708

Dear Rep. Lehman:

I am writing to state my opposition to AB 250. This bill proposes legislation to expand the property tax exemption for YMCAs to include any commercial activity that takes place on their property. As a property taxpayer and a part owner of a small health club business, the Racine Athletic Club, I am concerned with the potential unfair advantage this proposed legislation gives YMCAs.

As health club owners, we understand the need for physical fitness activities and services. We have invested a good deal of our personal finances into acquiring and operating our club. I was also a member of the Racine YMCA for over 20 years and I truly support the physical fitness activities and services that it provides for the community. We recognize that that we are in competition with the YMCA but changing the rules will dramatically alter the playing field.

The proposed legislation will provide a full tax exemption for any YMCA commercial operation or other business activity. It is my understanding that any business the YMCA chooses to operate on their property, such as, fast food restaurants, juice bars or even water theme parks will be exempt from property tax. This is deeply troubling.

As property owner, I am also concerned by the tax preference that the YMCAs would receive under this proposal. The county, city, vocational schools and school district taxes are fixed and must be paid by the community property owners. If the YMCAs are allowed to expand to virtually any business activity on their property on a tax-exempt basis, the other community property owners will obviously have to make up the difference.

Current law allows the YMCAs charitable activities to remain exempt and protects the taxpayer. We believe that the proposed tax exemption in AB 250 will provide an unfair advantage for YMCAs and reduce the community tax base, and we, therefore, respectfully request that you oppose this legislation. Thank you.

Sincerely,

Ronald Bursek



5/8/2001

I'm here on behalf of the Oshkosh Athletic Clubs Inc. We have two locations in Oshkosh and as a small business operator of and property taxpayer, I ask you to oppose legislation sought by the YMCAs in SB 98 and AB 250 to expand their property tax exemption to include any commercial activity they operate.

I support the truly charitable services undertaken by YMCAs, but the YMCA is a different one today from when it was first founded. With state-of-art buildings that will house ice rinks, indoor soccer fields and Water parks. Young Men's Christian Association has turned into be a multi million dollar business. Has anyone asked what a board member makes, answer that question and yes I see a business.

In Oshkosh after a multimillion-dollar facelift at its downtown location, the YMCA is putting one of the biggest facilities in the nation on the West Side the most expensive side of town in Oshkosh. A 20million dollar complex that will have your ice rink and indoor soccer field in a city that can't even repave the East side of town. Hortinville, Greenville, 13 million dollar complex's with water parks in a community of 10,000 people combined and growing faster than any other suburbs of Appleton with very expensive homes. Put this together and I see a great **business** move.

It is time small business owners and property tax payers stand up against such an outrage. In the past, the YMCA showed no source of alarm it was catered to young men, but recent YMCA include expansion into prosperous communities with YMCA water parks, juice bars and state-of-the-art adult fitness facilities that compete directly with tax-paying businesses like ours.

Now the YMCA wants more tax breaks in other business areas. Everyone pays property, personal property, sales and income taxes. Who will pay the taxes that support our schools, police, fire, sanitation and other services if the "Y" keeps expanding?

Current law allows the YMCA's charitable activities to remain exempt and it protects taxpayers. Please safeguard our declining tax base and reject the special protection YMCAs are seeking that treats their commercial business differently than any other profit or nonprofit-run business in the state. Taxpayers need your vigilance. Say "no" to tax shifting. Thank you.

Sincerely,

Anthony J Mirek
Operations Manager



Wisconsin Merchants Federation

"The Voice Of Wisconsin Retailing"

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MEMORANDUM

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& General Counsel**
Douglas Q. Johnson

V.P./Operations
Mary C. Kaja

TO: State Representative Michael Lehman
FROM: Douglas Q. Johnson, Sr. Vice President/General Counsel
DATE: May 8, 2001
RE: AB250 Witnesses

Following our discussion, I now submit a recommended list of witnesses and order of appearance for tomorrow's hearing. Registration slips will be completed and submitted before the beginning of the hearing at 9:30 a.m.:

(Panel)

1. Doug Johnson, WMF
Bill Smith, NFIB

(Panel)

2. Ed Huck, WI Alliance of Cities
Kurt Witynski, League of WI Municipalities

(Panel)

3. Mary Hlavinka, City Assessor of New Berlin & President, WI Assn. of Assessing Officers (WAAO)
Shannon Krause, City Assessor of West Bend
Steve Miner, City Assessor of Cudahy and V.P. of WAAO
Dave Calnin, Premier Fitness, Plymouth WI

Individually 4.

(Panel)

5. Laurie Tackett, Madison WI
Jeff Sauter, Eau Claire Athletic Club
Paul Kienitz, Riverside Athletic Club, Merrill WI

(Panel)

6. Mike Moran, Titledown Fitness, Green Bay WI
Pat Grim, Titledown Fitness, Green Bay WI

(Panel)

7. Valerie Kelly, Club West-Neenah
John Gebhard, Lake Country Racquet & Athletic Club

Kay Yuspeh, Highlander Elite Fitness & Racquet Club-Brookfield
John Kennedy, Gold's Gym, Appleton WI

Individually ⑧

Ray O'Connor, Waukesha Athletic Club

Thank you.

Please withdraw Jim Hutchison
from speaking. I have another
meeting I have to be at. I
will submit my comments in
writing.

Thank,

Jim Hutchison

THE PURPOSE OF THE YMCA IN MY LIFE AND WHY I BELIEVE BILL AB250 SHOULD BE PASSED

My name is Michelle Krawczyk. I am married and have two children. I had been a member of Vic Tanny Health Club from 1977 – 1988. I joined the Tri County YMCA in 1988 because I wanted a place to exercise for my children and myself. I have been battling a handicapping disease called fibromyalgia for more than eleven years. I also have battled TMJ, and hyperinsulinemia.

I utilize the YMCA's pool, whirlpool, and sauna to ease my pain and muscle stiffness. I do deep-water exercises independently and as a class. I swim laps of the backstroke and have taken stretch classes. My daughter, who is 17, has been battling fibromyalgia for more than three years. She utilizes the YMCA's pool, fitness center, and whirlpool to ease her pain and stiffness.

As my insurance company would no longer pay for my physical therapy bills because my condition was chronic, I have had to turn to the YMCA for relief of my symptoms. Instead of paying exorbitant medical costs, I have had to assume the responsibility for my own health. I have been using the YMCA for many years to help me in my rehabilitation process.

My daughter was diagnosed at Children's Hospital at the age of fourteen with fibromyalgia also. The Tri County YMCA has allowed my daughter to use the whirlpool under her doctor's prescription to decrease her pain and muscle complaints in her neck, back, knees, and feet. This helps us reduce our medical costs, rather than pay about \$150 per hot water treatment at Children's Hospital. Medical care costs for the both of us have been very distressing to my family.

The YMCA has served my family in other areas as well. We have utilized the YMCA for: 1. Childcare 2. Swim Club 3. Sleepover parties for the teens 4. Swim lessons 5. Cooking classes 6. Camping experiences 7. Family fun nights 8. Arts and crafts 9. Teen leaders program 10. Volunteerism 11. Plays 12. Community outreach programs and 13. Religious programs.

My daughter and I have utilized the YMCA together since 1988. We still swim laps in the pool together. I would exercise with her in the fitness center, but it hurts my muscles too much to be out of the water.

I believe the real issue we need to look at here today is PURPOSE. Is the YMCA an "institution" of purely public charity? Does it meet the definition of a charitable organization per the Internal Revenue Code and

other legal precedent? I believe in my own family's life it has relieved my family of the poverty of outrageous medical expense. It has provided educational classes. It has advanced religion. It has provided a means for my daughter and I to treat and get relief from disease and sickness. It has advanced our social, moral, and physical goals. It operates entirely free from a private profit motive. It puts profits from the fitness programs back into community based programming. It benefits the disabled and sick. It provides the same types of services we could receive through physical therapy modalities - but at no cost to us. The purpose of the fitness center, pool, health facilities, and all other programming is clearly charitable.

I would like to end with something that happened at the Tri County YMCA yesterday morning. I had just finished swimming laps and had moved over into the open swim area of the pool. I was stretching along the wall and two children came over from just finishing their swim lessons. The father told them they had five minutes to swim in the open swim area. He pulled his stool up close to the edge of the pool to watch them. The little girl said, "Dad, watch this! She went underwater and swirled around in a circle. The little boy said, "Dad, you're the best!" This little boy was so happy his dad had taken the time to give him his undivided attention.

Even though the YMCA's are non-profit organizations, the "profit" they give back in terms of relationship and the building up families and community is beyond comparison!

Good morning, my name is Mike Moran. I'm from Green Bay, WI. I'm co-owner of Titledown Fitness in Green Bay. I've been in business since 1984.

I'm here today to respond to Representative John Gard's recently introduced legislation to the budget that would provide special tax-exempt status for the WI- YMCA.

Representative Gard is very clear on his position on this issue, which he presented at his news conference introducing this legislation. I am grateful for the opportunity to respond to the four points he has made.

1) Rep. Gard states that he believes the Y gives back enough to the community

In Portland Oregon 2 YMCA were placed on the tax rolls due in part to the fact that only 8% of the Y's memberships received scholarships. In the final appeal the Oregon Supreme Court ruled that because "there is no gift, there is no charity"

Contrary to its carefully cultivated public image as a charity, the Greater Green Bay YMCA gave less than 5% of its 21,000 member's partial or full financial aid.

2) Rep. Gard states that the many positive things the Y promotes for the youth should be encouraged

I agree with Rep. Gard on this point. I fully support the Y's historical, charitable programs that serve young persons, the elderly, the handicapped and especially the underprivileged. However, this consists of less than 5% of the new Y's programming.

The **Unrelated Business Income Tax (UBIT) Reform** was established by congress in 1950 largely because of concern about unfair business competition between tax-exempt institutions and taxpaying business. The UBIT reform basically states that if a tax-exempt institution duplicates services already provide for by the private sector, the tax-exempt should be required to pay unrelated business income tax (UBIT) on the income generated from that business. Although this law had good intentions, it is seldom enforced and has not prevented the Y's explosive growth into the commercial fitness industry in the last decade.

There is no inherently "charitable" aspect to providing cybex machines and racquetball courts for upscale young professional. This bill introduced by Rep Gard will open the floodgates to the real reasons why the Y wants this legislation. Already planned waiting for this bill is the new Y in Oshkosh, which plans to house a restaurant and water park in addition to a state of the art fitness center. In Oconomowoc there is talk of a water park, restaurant and possibly a golf course and clubhouse. ~~Do~~ these new plans fit the historical charitable mission of the Y, ~~I think not.~~ *do not*

3) Rep. Gard argues that commercial fitness centers went into business knowing that the YMCA is tax exempt.

The tax-exempt status given the YMCA in the 1950's has little relevance today. Prior to 1985 the Green Bay YMCA consisted of only one location. It primarily concentrated on providing residences for transients and a gymnasium and pool for young people. The fitness center consisted of a 10 by 10 room located in the basement that housed a universal machine and one bench press. Hardly the threat they are today to the commercial fitness centers. The new Y now has three multi-million dollar facilities with a fourth facility in the planning, and an enrollment of over 21,000 members. Saturating a market which should be a growth industry into minimal or zero growth at best.

4) Rep. Gard says the Y's are a benefit to the entire community and are not in direct competition with small business

If Rep Gard is right than the is wrong when it
According to the United States General Accounting office, the health and fitness industry is most universally impacted by unfair competition from tax-exempt organizations. In fact, their most recent study

found that 87% of taxpaying fitness clubs in the U.S. face unfair competition from direct commercial competitors that don't pay taxes.

A strong small business community is vital to a sound local economy. The four private fitness centers in Green Bay provide over 115,000 dollars in tax revenue. At a time when our local leaders are taking about cutting services and budget problems and possible tax increases. We not only create jobs and pay taxes, but ~~love our~~ community as well.

Give Back to our

Despite this, the strategy of the YMCA and certain government leaders is to deny that a problem even exists. Unless we cooperate on this challenge, we will see the extinction of the private fitness center in Wisconsin

Let's scrape this legislation and solve this problem. Local officials, state legislators, taxpaying fitness clubs should be able to get together with the WI-YMCA and meet this challenge. The time has come to work together.

Thank You.



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V.P./Operations
Mary C. Kaja

MEMORANDUM

TO: Members of the Assembly Ways & Means Committee

FROM: Chris C. Tackett, President & CEO
Douglas Q. Johnson, Sr. V.P. & General Counsel

DATE: May 9, 2001

RE: AB 250/YMCA Property Tax Exemption

The Wisconsin Merchants Federation joined by the National Federation of Independent Business, the Wisconsin Restaurant Association, the Wisconsin Alliance of Cities, the League of Municipalities, the Wisconsin Towns Association and the Wisconsin Association of Assessing Officers asks you to reject the blanket property tax exemption proposed in AB 250. WMF asks you to recommend to your legislative colleagues that AB 250 be considered on its own merits, follow the normal legislative procedure and NOT be folded into the state budget.

HISTORY. The issue of unfair competition has long been of concern to WMF. For more than 20 years WMF has urged local city councils, this state legislature and congress to restrict tax exemptions enjoyed by nonprofits that began to behave as for profits.

WMF members have long asked and now ask you to consider fair competition. They ask you to reject picking winners. Leave that to a competitive market. If tax-exempt organizations are allowed to unfairly compete with for-profit taxpaying businesses and if, as a result, those businesses are forced out-of-business, who then will be left to pay for government and its programs?

CONSEQUENCES OF CHANGING THE RULES? Today you will hear testimony about how AB 250 will fundamentally change the rules of local property taxation. You will hear from assessors and local government officials just how AB 250 changes state and local laws. You will hear that AB 250 overturns a recent state supreme court decision finding that commercial nonprofits are indeed subject to "taxed in part" rules, as they have always been. To date exemption rules required local assessors to

determine how the property in question was used NOT how the money made from the property was spent.

You will hear from health club owners whose businesses are at risk or have been closed due to competition from a local YMCA. You will hear that YMCAs provide commendable community services but so do health clubs. You will be asked just how many good deeds does it take before an organization qualifies for tax-exempt status. You will be asked if we can't beat 'em, can we join 'em.

Does the current commercial activity of YMCAs justify a blanket property tax exemption? Has the YMCA faith based mission changed? How does this commercial activity meet with the criteria in the YMCA's stated missions to put Christian principles into practice to build a healthy spirit, mind and body for all? Other nonprofit organizations have been criticized for becoming increasingly commercial. Does this "mission creep" apply to YMCAs? You will be asked to determine the amount of charitable contribution local YMCAs make to their local communities. For example, just what percentage of YMCA memberships are subsidized? How much of the YMCA budget is directed to advertising and promotion?

What about other nonprofit and charitable organizations? You will hear that the economic growth in the private sector pales in comparison to the growth in the nonprofit sector. You will be asked who's next in line for an exemption? How does this legislature decide what has traditionally been a local tax question?

Are all YMCAs the same? For more and more YMCAs we're no longer talking about taking in the homeless and playing basketball in the driveway...we're talking about parking lots and BMWs.

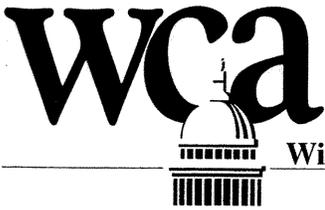
You will hear that the national YMCA operates the equivalent of a franchise system throughout Wisconsin and the United States. You will hear that the national YMCA is organized as a for profit business and that local nonprofit YMCA franchises do not contribute to a common fund but rather retain their earnings i.e., revenue earned at one local YMCA does not go to assist the inner city or poor rural YMCA. You will hear the local YMCAs send 2% of their gross revenue to the national YMCA.

You will be asked to compare YMCA health clubs with private health clubs. What's the difference after you add water parks, rock climbing walls, steam rooms, adventure centers and restaurants?

AB 250 does much more than "clarify current law". AB 250 poses significant state and local tax issues. It poses significant competition issues. Again, recommend to your legislative colleagues that this

proposal requires more consideration than that given one of hundreds of state budget amendments in a process that's even more complicated than organizing a bucket of minnows.

Thank you.



MEMORANDUM

TO: Honorable Members of the Assembly Committee on Ways and Means

FROM: Allison Kujawa,  Legislative Associate

DATE: May 9, 2001

RE: Opposition to Assembly Bill 250

The Wisconsin Counties Association (WCA) opposes Assembly Bill 250. Under AB 250, all property that is owned by the Young Men's Christian Association (YMCA), not exceeding 40 acres for property that is located outside the limit of the city or village and not exceeding ten acres for property that is located inside the limit of any city or village, is exempt from property taxes, if no individual owner or member of the YMCA receives profit from the YMCA.

AB 250 does not require that the YMCA exclusively use the exempt property, the bill would also exempt all property the YMCA may acquire in the future that would not be exclusively used by the organization. To the extent that property that would be taxable under current law becomes exempt, the bill would result in a property tax shift from the YMCA property to other property taxpayers.

Any shift in county property tax revenue has a effect on the services counties provide. As the cost of providing services to Wisconsin citizens continues to rise, tax exemptions require close examination. The Wisconsin Counties Association respectfully requests your opposition to Assembly Bill 250.

Thank you for considering our comments.



May 9, 2001

Kirk Becker
Club Executive Director

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The Honorable Mickey Lehman
Chair, Assembly Ways and Means Committee
P.O. Box 8952
Madison, WI 53708-8952

Dear Representative Lehman And Committee Members:

I wasn't able to travel to Madison today for the hearing on Assembly Bill 250, but I feel strongly about this issue and hope you will give this testimony your consideration.

I own Western Racquet & Fitness Club in Green Bay. We've been part of this community for 27 years. And for years, we've watched as the YMCA's benefited from their tax-free status at our expense. In recent years, our alarm has grown as their operations encompassed more and more services and programs that already exist within the community.

If you look at the YMCA's current building room, it's clear that their choice of locations is not based upon community need for subsidized services, but on demand for their adult fitness business. The YMCA's advertise to an adult fitness market (more extensively than most unsubsidized businesses can afford!), they offer adult fitness programming, luxury services such as coffee bars, massage and posh locker rooms, and they build enormous fitness facilities.

Taxpaying businesses aren't the only community members looking unfavorably on the Y's shift from their original mission. Recently, tax assessors and the courts have reviewed the Y's tax status and determined that many of the Y's run commercial businesses that should be taxed under state law. That's why the YMCA's are seeking special protection today with AB 250. They hope to obtain special tax status that singles them out as the only business, profit or nonprofit, that is allowed to operate commercially without paying any property taxes.

This legislation sets a dangerous precedent and it's an affront to every taxpayer in our state. If we give the Y's this blanket exemption, how can we justify denying it to any other business that also does good work? Will we open the doors to the safe and allow every other nonprofit organization the same benefit? Who will be left to pay our taxes?

As the fourth most taxed citizenry in the nation, we deserve at least the protection allowed by current state law. It authorizes local assessors to provide nonprofit organizations full or partial property tax exemptions based upon their activities. Allow the law to work.

Thanks for your attention, and, I hope, opposition to this legislation.

Sincerely,

A handwritten signature in cursive script that reads "Dr. Robert Goelz". The signature is written in black ink and is positioned below the word "Sincerely,".

Dr. Robert Goelz

Janesville Athletic Club

1301 Blackbridge Road, Janesville, WI 53545
(608) 756-3737 phone (608) 757-8843 fax

Riverfront Athletic Club

11-15 West Milwaukee Street, Janesville, WI 53545
(608) 757-6855 phone (608) 757-6859 fax

To the Assembly Ways and Means Committee
May 9, 2001

From Mark Groshan
Janesville Athletic Club

Thank you for this opportunity to oppose AB 250. I own the Janesville Athletic Club which has operated in Janesville for 16 years, and the Riverfront Athletic Club which has operated for 3 years. I employ 56 people, pay taxes and take an active role in my community through such activities as sponsoring charity events, donating memberships for raffles and auctions, and working with youth baseball to build a new diamond.

I'm asking you to consider whether the YMCA should be granted special tax status that keeps all its business operations off the tax rolls. I believe that organizations that provide services that are readily available in the private sector should pay taxes on the revenue generated from those services.

The Y was granted its charitable status to provide for the underprivileged. The majority of Y's are appropriately serving the community in accordance with the organization's original, charitable mission. The problem is that a growing number of Y's have abandoned that mission and are competing head-to-head with commercial health clubs like mine. They are opening in affluent areas, advertising their fitness centers, targeting the adult market, and featuring equipment and facilities that rival the finest commercial clubs. The only difference is price: Y health clubs enjoy as much as a 33% cost savings because of their exemption from local, state and federal taxes, reduced postal and advertising rates and their ability to receive public & private donations.

Public officials across the country have looked beyond the Y's halo to see that certain Y facilities have failed to live up to their public promise to help the needy, the disabled and the disenfranchised in their community.

Consider:

- In the early 90's, Oregon's YMCA of Columbia-Willamette lost its property tax exemption. The exemption was reinstated only after the Y increased its charitable activities.
- In May of 1999, an attorney for the Tennessee State Board of Equalization determined that the de-facto mission of 13 YMCA of Middle Tennessee facilities was to compete directly with private, taxpaying clubs. As a result, the Board recommended that all 13 facilities should lose their property tax exemption.

-
- In January 2000, the Allegheny County Board of Property Assessment denied an application for tax exemption from the Downtown YMCA in Pittsburgh. The decision is retroactive to 1999, so the Y could end up paying as much as \$214,000 to cover 1999 and 2000.
 - In April 2000, the Milwaukee YMCA learned that it must pay property taxes on part of its glitzy \$6.5 million downtown athletic club. The Y was assessed \$47,955, but with the threat of a YMCA lawsuit and knowledge that the Wisconsin Legislature could review this issue, the City negotiated a temporary PILOT instead and deferred final action.
 - Also in April, the Court of Common Pleas of Allegheny County, Pennsylvania, rejected the Sewickley YMCA's request for a full tax-exemption. Effective immediately, the Y's fitness center and physical therapy clinic are subject to property taxes, retroactive to 1993.

Public opinion is also changing. Regarding the Y, *The Nonprofit Times* recently wrote, "Opening more sites makes sense, much like retail stores need to expand by opening more stores. It generates more income . . . However, our research is indicating that while the public believes that these services are needed, they no longer see the (YMCA) as charitable."

If we allow the unchecked growth of the tax-exempt sector, the tax base will be eroded and each taxpayer's bill will be that much higher. Taxpayers shouldn't be asked to pay more than their fair share of taxes to subsidize an organization that hasn't shown it deserves a free pass.

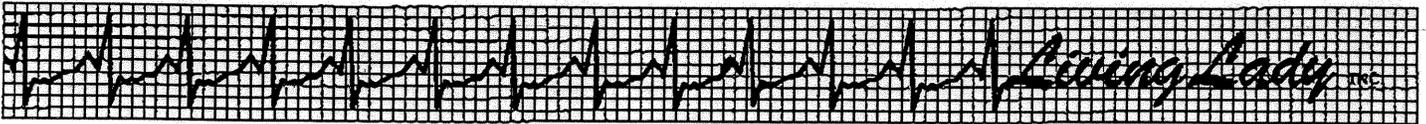
Exempt organizations are supposed to relieve a government burden. What government burden is relieved by the presence of internet-equipped exercise bikes or through the sale of strawberry smoothies in a juice bar?

Y officials argue that funds raised from fitness memberships subsidize its charitable programs. When businesses such as McDonald's and Ben & Jerry's donate to charity, they don't ask the IRS to exempt all of their revenue from taxes – *only the portion that goes to charity*. But when the Y directs a small portion of its health club revenues to socially desirable programs, it expects that all of its revenue should be tax-exempt! As with business, *revenue earned from a commercial source should be taxed*.

Selling fitness to affluent adults is a good business -- one that helped the YMCA of the USA raise a staggering \$3.5 billion in revenue in 1999 -- but it is clearly not a charitable one. If the Y wants to promote fitness, it should focus on those people who can't afford private clubs.

The YMCA acts like a business, and it should pay taxes like a business.

Sincerely,
Max A. Gorn



110 W. NORTHLAND AVE. • APPLETON, WI 54911 • (920) 730-8600

May 9, 2001

The Honorable Mickey Lehman
Chair, Assembly Ways and Means Committee
P.O. Box 8952
Madison, WI 53708-8952

Dear Representative Lehman and Committee Members:

I am unable to attend the hearing today, but want to register myself as a concerned taxpayer and business owner who objects to ABA250.

Our taxpayers constantly complain about high taxes, with good reason. We should allow tax assessors to review YMCAs to see if they deserve to remain completely tax-exempt. Where they do run taxable businesses, the potential income from the YMCAs would help the entire state and individual cities.

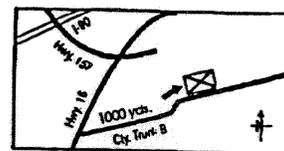
This bill would allow the YMCAs to open other Y-labeled and operated businesses, i.e.: restaurants and golf courses...all tax-free as well. If they are allowed to do this, it could greatly decrease the number of businesses able to compete fairly and would ultimately close privately owned businesses. The tax base would decrease again and taxpayers would bear the burden.

Please do not allow this bill to pass.

Sincerely yours,

Mary Tinberg, President
Living Lady, Inc.

Valley View FITNESS AND RACQUET CLUB



3939 Cth. B • La Crosse, Wisconsin 54601 • (608)781-4614

Testimony to the Assembly Ways and Means Committee
May 9, 2001

From: Charles Swayne
Valley View Fitness
3939 CTH B
La Crosse, WI 54601

MAY 8 2001

Although I will not be able to appear personally, please accept this testimony against AB 250.

Should taxpayers pay more in property taxes so executives making more than \$50,000 a year pay less for their YMCA memberships?

When the YMCAs do legitimate charity work for the disadvantaged youth of Wisconsin, they should be exempt from taxes. But when the Y offers **adult only classes and programs** that are **off limits to children**, should we pay more in property taxes so that doctors, lawyers, and other executives pay less for their workouts than they should?

The way the law is now written is that local assessors may determine if the YMCAs should pay property taxes.

AB 250 exempts YMCAs from paying property taxes no matter what they do, even when they go beyond their "charitable purpose" and offer facilities and programs where there are "no children allowed". In other states which have allowed YMCAs to become exempt from paying property taxes, these Ys have built Ys which restrict children to only using certain facilities at specific times, and adult only facilities which have absolutely nothing to do with serving the youth of the community.

It is my understanding that the Ys have spent over \$400,000 of taxpayer subsidized dollars to introduce this bill, ship in demonstrators to Madison, get to the editorial boards of Wisconsin media, and hire the most professional (and high priced) lobbyists in the State to smooze you. That still doesn't make it right.

I request each of you vote against this bill; taxpayers should not be forced to subsidize Y memberships for doctors, lawyers, and other professionals (such as politicians any lobbyists).

Ruth Sova
1218 Noridge Trail
Port Washington, WI 53074-1367
Phone 262-284-2542
Fax 262-284-7039
Email ruthsova@ruthsova.com

My name is Ruth Sova, president of the Aquatic Therapy & Rehab Institute (ATRI). Three years ago I met a child who I thought could benefit from aquatic therapy but I had no local pool to take him to. Kevin has Kaufin Lawry Syndrome, which is a form of mental retardation.

I went to the local school district to see if we could use its pool. There was a bureaucratic procedure to follow but our use was approved. The school district cares about "community". Kevin, his Dad and I went twice but the water was too cold for Kevin.

The only other public pool at the time was a whirlpool at Premier Fitness. I knew the water would be too warm but I asked the owner if we could use the pool. With no hesitation, Mr. Calnin said yes. Kevin and his father (who accompanied Kevin) did not have to join the club even though they used it more than some members. To accommodate us Mr. Calnin lowered the whirlpool temperature each time Kevin and I met. He also closed the pool to members so we could have private sessions. Premier Fitness cares about "community."

Kevin's therapeutic program was outgrowing the whirlpool at the same time a Y (with a pool) was being built in our community. I contacted them to see if I could take Kevin there. After 4 months of never having a phone call returned, Kevin's mother and I pulled strings so I could finally talk to someone at the Y. They told me that Kevin and his father (who just sat and watched our sessions) would have to join the Y.

When I pressed for free use the Y said Kevin's parents would have to take in their federal tax return to show they were poor enough to qualify for free membership. Both of Kevin's parents work to save money because Kevin will need care his whole life ... past the time they're able to offer it. Their income was too much for Kevin to use the Y pool free so his family had to join. Does the Y care about "community"? It doesn't seem to.

A private for-profit company gave the most to a special needs child in our community. The YMCA, a non-profit corporation, gave the least.

Ruth Sova

Note: Ruth is a nationally renowned therapist with 12 published books in the profession.



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**To: Representative Michael Lehman, Chair, Assembly Ways and Means Committee
Members of Assembly Ways and Means Committee**

From: Curt Witynski, Assistant Director, League of Wisconsin Municipalities

Date: May 9, 2001

Re: Opposition to Assembly Bill 250, Tax Exemption for YMCAs

The League of Wisconsin Municipalities, an organization representing 572 municipalities, opposes AB 250 for the following reasons:

- One of the League's core principles is protecting the municipal property tax base from further erosion. This bill would provide a blanket tax exemption for all property owned by a YMCA regardless of how that property is used. The exemption would even apply to property owned but not exclusively used by the YMCA. Under this bill a YMCA could, for example, operate a for-profit health food store, an athletic apparel shop or a juice bar in conjunction with its fitness center and still be fully exempt from property taxes.
- Current law is clear and unambiguous concerning the tax-exempt status of YMCAs. No clarification is necessary. YMCAs are exempt from property taxes to the extent that they are benevolent organizations using their property for benevolent purposes. If a local assessor determines that part of a YMCA is of a for-profit or non-exempt nature, such as a for-profit fitness center, it can be taxed in part by the local community. This is an appropriate and sensible tax policy that should not be changed.
- The League supports retaining the current law allowing municipal assessors to decide on a case-by-case basis whether and to what degree a YMCA is tax exempt as a benevolent organization.



WISCONSIN

Statement Before the Assembly Ways and Means Committee

By

Bill G. Smith
State Director
National Federation of Independent Business
Wisconsin Chapter

Wednesday, May 9, 2001
Assembly Bill 250

Mr. Chair, thank you for allowing me to make a brief statement on behalf of our state's small business owners who are members of NFIB. And I will be brief because I know there are a number of individuals to follow.

A long-standing issue of concern to small business owners has been the continuing growth of non-profit entities providing commercial services and products.

Small business owners attending the 1987 Governor's Conference on Small Business ranked non-profit competition as a top concern, delegates attending the 1986 White House Conference on Small Business ranked non-profit competition the number 3 issue out of a list of 60 top concerns, and 84 percent of those NFIB members participating in a 1988 survey study favored legislation that restricted the commercial activities of tax exempt non-profit organizations.

In 1986, the SBA's Chief Counsel for Advocacy said, "At some point we developed a mixed system where business and non-profits began doing the same things. When that's the case, they should play by the same rules."

Our state's small businesses simply want fair competition, and the freedom to compete with minimal government interference – and surely the opportunity to succeed without preferential tax exemptions that government makes available to their competition.

Today, we are talking about the non-profit health clubs, also sometimes know as the YMCA's, but what organization or business will be here tomorrow asking as a matter of public policy, they, too, want to be exempt from paying their fair share of taxes.

In other words, our concern is not just about the YMCA's that will receive the financial benefit of Assembly Bill 250, but we are especially concerned over the dangerous precedence this legislation sets for the future.

My testimony today is not meant to be an attack on the YMCA's or the charitable work they do in their organizations.

Tax subsidies and other advantages are justified when they fill gaps in the marketplace or assist in meeting social and certain economic needs and objectives.

The non-profit sector and small business sector are in many ways intertwined in their common goals for a strong economy and a state that cares for its people. Many non-profits could not survive without the active support and funds of thousands of small business owners and their employees.

The economy is strong enough to support all of us and it is not with the interest of eliminating the non-profit sector that I appear before you today. Fair competition is the basis for our entire economy, just as much as caring for those who need help is the basis for our social fabric.

The issue of unfair competition is a concern not only for the small businessperson whose business has been affected by the commercial venture of a non-profit. It is an issue that affects all of us as taxpayers. It is an issue of fairness and economics. Every small business that is driven out of the marketplace, every small business that does not start or expand, represents an economic loss to the community and to the state.

In summary, our position is that when non-profits enter the commercial marketplace, they should leave their special privileges behind and play by the same rules that apply to tax paying businesses.

Mr. Chair, this legislation seriously undermines the job creating ability of a significant number of tax-paying small businesses. The threat of non-profit competition to our state's small business community is a real one, one recognized and understood by our state's small business community, and **we appear today in opposition to passage of Assembly Bill 250.**