

2003 DRAFTING REQUEST

Bill

Received: 12/19/2003

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Ted Kanavas (608) 266-9174

By/Representing: mike

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: YES

Requester's email: Sen.Kanavas@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for arts and arts education centers

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>
/P1	jkreye 12/19/2003	jdyer 12/22/2003 wjackson 12/29/2003	rschlue 12/29/2003	_____	lemery 12/29/2003		S&L Tax
/1	jkreye 01/26/2004	wjackson 01/26/2004	rschlue 01/26/2004	_____	sbasford 01/26/2004	sbasford 01/26/2004	S&L Tax

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

<END>

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1 WJ 1/26

[Handwritten signatures and initials]
264

*Please jacket slash 1
for Sen
Kanavas.*

*Thanks
joe*

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/P1	jkreye	P1 12/22 jld					
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Handwritten notes and signatures:

- Large circled 'P1' and '22' next to the Reviewed column.
- Handwritten '12/22' and '3' next to the Typed column.
- Handwritten '<END>' next to the Typed column.
- Handwritten initials 'JK' and 'P1' near the Proofed column.

FE Sent For:



TED KANAVAS
STATE SENATOR

- PER YOUR REQUEST
 FOR YOUR INFORMATION
 BILL DRAFT REQUEST

MARC,

HERE IS A BILL DRAFT
REQUEST. I HOPE YOU
ARE THE PROPER PERSON
TO TALK TO ON THIS MATTER.
IF NOT, LET ME KNOW AND
PLEASE FORWARD THIS ON TO
THE PROPER DRAFTER.

THANKS, MY HAPPY
HOLIDAYS!

MIKE RICHARDS
SENATOR KANAVAS
OFFICE

266-9174

STATE CAPITOL
P.O. BOX 7882 • ROOM 22 SOUTH • MADISON, WISCONSIN 53707-7882
(608) 266-9174 • (800) 863-8883 • FAX: (608) 264-6914

Bill Request Form

Legislative Reference Bureau
100 N. Hamilton Street
Legal Section 266-3561

Use of this form is optional. It is often better to talk directly with the LRB attorney who will draft the bill.
Use this form only for bill draft requests. Attach more pages if necessary.

Date DECEMBER 18, 2003

Legislator, agency, or other person requesting this draft SENATOR TED KANAVAS

Person submitting request (name and phone number) MICHAEL RICHARDS

Persons to contact for questions about this draft (names and phone numbers) MICHAEL RICHARDS
608-266-9174

Describe the problem, including any helpful examples. How do you want to solve the problem?

WE ARE LOOKING TO NARROWLY TAILOR A TAX EXEMPT STATUS FOR THE SHARON LYNNE WILSON - CENTER FOR THE ARTS. THEIR ATTORNEY HAS PROVIDED OUR OFFICE WITH A SAMPLE CHANGE OF WHAT THEY ARE LOOKING FOR IN A DRAFT. HE BELIEVES THAT THIS EXEMPTION WILL ONLY HELP THE SHARON LYNNE WILSON CENTER IN BROOKFIELD.

Please attach a copy of any correspondence or other material that may help us. If you know of any statute sections that might be affected, list them or provide a marked-up copy.

SEE ATTACHED

You may attach a marked-up copy of any LRB draft or provide its number (e.g., 1999 LRB-2345/1 or 1997 AB-67).

N/A

Requests are confidential unless stated otherwise. May we tell others that we are working on this for you?

YES NO

If yes:

Anyone who asks? YES NO

Any legislator? YES NO

Only the following persons CHARLES COUSLAND - ATTORNEY FOR

SHARON LYNNE WILSON CENTER

Do you wish to receive a copy of this draft via e-mail? YES NO

Do you consider this request urgent? YES NO If yes, please indicate why _____

Should we give this request priority over any pending request of this legislator, agency, or person?

YES NO

70.11(43) Arts and Arts Education Centers. All of the property owned or leased by a corporation, organization or association exempt from taxation under section 501(c)(3) of the Internal Revenue Code, if all of the property: (1) is used for the purposes for which the exemption was granted, (2) includes one or more buildings that are either owned or leased by the Corporation and such buildings are located within, or are surrounded by, a municipal park, (3) includes one or more theaters for the performing arts which have a seating capacity of not less than 600 persons, (4) includes facilities for arts education, and (5) the corporation organization or association operates the theater or theaters.

MW655567_1



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-3920/P1

JK: r:...

JLD

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 12-19-03

D-N

SOON

Gen

1 AN ACT ...; relating to: creating a property tax exemption for arts and arts
2 education centers. ✓

Analysis by the Legislative Reference Bureau is granted

This bill creates a property tax exemption for property that is owned or leased by an entity that is exempt from income tax under federal law, if the property is used for the purposes for which the federal income tax exemption; the property includes one or more buildings that are owned or leased by the entity and are located within, or are surrounded by, a municipal park, and, the property includes one or more theaters for the performing arts that are operated by the entity and the seating capacity of the theater or theaters is not less than 600 persons.

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 (43)^X of the statutes is created to read:

ART AND ARTS EDUCATION CENTERS (CS)

1 70.11 (43) All of the property owned or leased by a corporation, organization,
2 or association that is exempt from taxation under section 501 (c) (3) of the Internal
3 Revenue Code, if the property satisfies all of the following conditions:

4 (a) It is used for the purposes for which the exemption under section 501 (c) (3)
5 of the Internal Revenue Code is granted to the corporation, organization, or
6 association that owns or leases the property.

7 (b) It includes one or more buildings that are owned or leased by the
8 corporation, organization, or association and that are located within, or are
9 surrounded by, a municipal park.

10 (c) It includes one or more theaters for the performing arts that are operated
11 by the corporation, organization, or association and the seating capacity of the
12 theater or theaters is not less than 600 persons.

13 **SECTION 2. Initial applicability.**

14 (1) This act first applies to the property tax assessments as of January 1, 2004.

15 (END)

4 (d) *It includes facilities that are used for arts education*

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3920/P1dn

JK:~:~:~

JK

Senator Kanavas:

Please review this draft carefully to ensure that it is consistent with your intent. ✓

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3920/P1dn
JK:jld:rs

December 29, 2003

Senator Kanavas:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Kreye, Joseph

From: Richards, Mike
Sent: Monday, January 26, 2004 2:06 PM
To: Kreye, Joseph
Subject: Theater Exemption

Joe,

Thank you for talking to Charlie Cousland regarding the tax emption piece for the Sharon Lynne Wilson Center.

The changes that you have made are good with us. We would like that jacketed right away.

Thanks a bunch,

MICHAEL D. RICHARDS
Joint Committee on Finance Staffer
Office of State Senator Ted Kanavas
33rd Senate District
(608) 266-9174
Mike.Richards@legis.state.wi.us

RMK ^{EWJ}

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 1-26-04

Today, please
REGEN

1 AN ACT *to create* 70.11 (43) of the statutes; **relating to:** creating a property tax
2 exemption for arts and arts education centers.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for property that is owned or leased by an entity that is exempt from income tax under federal law, if the property is used for the purposes for which the federal income tax exemption is granted; the property includes one or more buildings that are owned or leased by the entity and are located within, or are surrounded by, a municipal park; and the property includes one or more theaters for the performing arts that are operated by the entity and the seating capacity of the theater or theaters is not less than 600 persons.

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 (43) of the statutes is created to read:
4 70.11 (43) ART AND ARTS EDUCATION CENTERS. All of the property owned or leased
5 by a corporation, organization, or association that is exempt from taxation under

1

section 501 (c) (3) of the Internal Revenue Code, if the property satisfies ~~the~~ the following conditions:

2

3

(a) It is used for the purposes for which the exemption under section 501 (c) (3) of the Internal Revenue Code is granted to the corporation, organization, or association that owns or leases the property.

4

5

6

(b) It includes one or more buildings that are owned or leased by the corporation, organization, or association and that are located within, or are surrounded by, a municipal park.

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(c) It includes one or more theaters for the performing arts that are operated by the corporation, organization, or association and the seating capacity of the theater or theaters is not less than 600 persons.

10

11

12

(d) It includes facilities that are used for arts education.

13

SECTION 2. Initial applicability.

14

(1) This act first applies to the property tax assessments as of January 1, 2004.

15

(END)

Emery, Lynn

From: Emery, Lynn
Sent: Thursday, January 29, 2004 9:33 AM
To: Sen.Kanavas
Subject: LRB-3920/1 (attached as requested)



03-3920/1

Lynn Emery
Program Assistant
Legislative Reference Bureau
608-266-3561
lynn.emery@legis.state.wi.us