

**SENATE AMENDMENT 82,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2003 SENATE BILL 44**

June 18, 2003 – Offered by Senator CARPENTER.

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

2 **1.** Page 599, line 18: after that line insert:

3 “**SECTION 1536bd.** 70.11 (36) of the statutes is amended to read:

4 70.11 **(36)** PROFESSIONAL SPORTS AND ENTERTAINMENT HOME STADIUMS. (a)
5 Property consisting of or contained in a sports and entertainment home stadium,
6 except a football stadium as defined in s. 229.821 (6); excluding luxury boxes and
7 including but not limited to parking lots, garages, restaurants, parks, concession
8 facilities, entertainment facilities, transportation facilities, and other functionally
9 related or auxiliary facilities and structures; including those facilities and structures
10 while they are being built; constructed by, leased to or primarily used by a
11 professional athletic team that is a member of a league that includes teams that have
12 home stadiums in other states, and the land on which that stadium and those

1 structures and facilities are located. Leasing or subleasing the property; regardless
2 of the lessee, the sublessee and the use of the leasehold income; does not render the
3 property taxable.

4 (b) Property consisting of or contained in a football stadium, as defined in s.
5 229.821 (6), and related facilities and structures, excluding luxury boxes and
6 including those facilities and structures while they are being built or constructed,
7 primarily used by a professional football team described in s. 229.823, and the land,
8 including parking lots, on which that stadium and those facilities and structures are
9 located. Related facilities and structures are limited to improvements that share
10 common structural supports with the stadium or are physically attached to the
11 stadium. Using the property for garages, restaurants, parks, concession facilities,
12 entertainment facilities, transportation facilities, or other functionally related or
13 auxiliary facilities does not render the property taxable. Leasing or subleasing the
14 property; regardless of the lessee, the sublessee and the use of the leasehold income;
15 does not render the property taxable.”.

16 **2.** Page 692, line 20: after that line insert:

17 **“SECTION 1647b.** 77.51 (20) of the statutes is amended to read:

18 77.51 **(20)** “Tangible personal property” means all tangible personal property
19 of every kind and description and includes electricity, natural gas, steam and water
20 and also leased property affixed to realty if the lessor has the right to remove the
21 property upon breach or termination of the lease agreement, unless the lessor of the
22 property is also the lessor of the realty to which the property is affixed; and leased
23 or rented luxury boxes in a stadium, arena, or other sports facility. “Tangible
24 personal property” also includes coins and stamps of the United States sold or traded

1 as collectors' items above their face value and computer programs except custom
2 computer programs.”.

3 **3.** Page 1139, line 9: after that line insert:

4 “(5qd) LUXURY BOXES. The treatment of section 70.11 (36) of the statutes first
5 applies to the property tax exemption as of January 1, 2003.”.

6 (END)