

## 2003 ASSEMBLY BILL 628

AN ACT *to create* 70.11 (29p) of the statutes; **relating to:** creating a property tax exemption for outdoor theaters.

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*Analysis by the Legislative Reference Bureau*

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 70.11 (29p) of the statutes is created to read:  
2           70.11 **(29p)** NONPROFIT OUTDOOR THEATERS. All the property owned or leased by  
3 an organization that is exempt from taxation under section 501 (c) (3) of the Internal  
4 Revenue Code, as confirmed by a determination letter issued by the Internal  
5 Revenue Service no later than July 31, 1969, if all of the property is used for the  
6 purposes for which the exemption was granted, the property includes one or more  
7 outdoor theaters for performing theater arts which have a total seating capacity of  
8 not less than 400 persons, and the organization operates the theater or theaters.

