

ASSEMBLY BILL 628 (LRB -3003)

An Act to create 70.11 (29p) of the statutes; relating to: creating a property tax exemption for outdoor theaters. (FE)

2003

10-27.	A.	Introduced by Representatives Bies, F. Lasee, Hahn and McCormick ; cosponsored by Senator A. Lasee .	
10-27.	A.	Read first time and referred to committee on Ways and Means	461
10-27.	A.	Report of joint survey committee on Tax Exemptions requested	466
11-04.	A.	Fiscal estimate received.	

2004

01-29.	A.	Assembly amendment 1 offered by Representative Bies (LRB a2052)	652
03-04.	A.	Report of joint survey committee on Tax Exemptions received, Ayes 6, Noes 2.	
03-04.	A.	Withdrawn from committee on Ways and Means and referred to committee on Rules pursuant to Assembly Rule 42 (3)(c)	789
03-09.	A.	Made a special order of business at 11:38 A.M. on 3-10-2004 pursuant to Assembly Resolution 38	817
03-10.	A.	Read a second time	837
03-10.	A.	Assembly amendment 1 adopted	838
03-10.	A.	Referred to joint committee on Finance	837
03-10.	A.	Withdrawn from joint committee on Finance and taken up	838
03-10.	A.	Ordered to a third reading	838
03-10.	A.	Rules suspended	838
03-10.	A.	Read a third time and passed , Ayes 58, Noes 41	838
03-10.	A.	Ordered immediately messaged	838
03-10.	S.	Received from Assembly	700
03-10.	S.	Read first time and referred to committee on Senate Organization	701
03-10.	S.	Available for scheduling.	
03-10.	S.	Placed on calendar 3-11-2004 by committee on Senate Organization.	
03-11.	S.	Placed on calendar 3-11-2004 by committee on Senate Organization.	
03-11.	S.	Read a second time.	
03-11.	S.	Senate amendment 1 offered by Senator A. Lasee (LRB a2883) .	
03-11.	S.	Senate amendment 1 adopted .	
03-11.	S.	Ordered to a third reading.	
03-11.	S.	Rules suspended.	
03-11.	S.	Read a third time and concurred in as amended, Ayes 24, Noes 9.	
03-16.	S.	Ordered immediately messaged.	
03-16.	A.	Received from Senate amended and concurred in as amended (Senate amendment 1 adopted)	896
03-16.	A.	Senate amendment 1 concurred in , Ayes 58, Noes 36	897
03-16.	A.	Action ordered immediately messaged	897

**2003
ENROLLED BILL**

03en AB-628

ADOPTED DOCUMENTS:

Orig Engr SubAmdt

03 -30031 1

Amendments to above (if none, write "NONE"): AA1 SA1
(SA1 Cancels AA1)

Corrections - show date (if none, write "NONE"): none

Topic relay

3/18/04 [Signature]
Date Enrolling Drafter

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2003 ASSEMBLY BILL 628

October 27, 2003 - Introduced by Representatives BIES, F. LASEE, HAHN and McCORMICK, cosponsored by Senator A. LASEE. Referred to Committee on Ways and Means.

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

Analysis by the Legislative Reference Bureau

Under current law, the property owned by a nonprofit organization that operates a theater is exempt from the property tax, if the property includes one or more buildings that are listed on the National Register of Historic Places and one or more theaters that have a total seating capacity of at least 800 persons.

Under this bill, the property owned by a nonprofit organization that operates an outdoor theater is exempt from the property tax, if the organization's federal income tax-exempt status is confirmed by a determination letter issued by the Internal Revenue Service no later than July 31, 1969 and the property includes one or more outdoor theaters that have a total seating capacity of at least 400 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 (29p) of the statutes is created to read:

**ASSEMBLY AMENDMENT 1,
TO 2003 ASSEMBLY BILL 628**

January 29, 2004 - Offered by Representative BIES.

SAL deletes this

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 7: after the period insert "If the property described in this
3 subsection is sold after the effective date of this subsection [revisor inserts date],
4 the seller shall pay property taxes on the property in an amount equal to the property
5 taxes that would have been levied on the property, had the property been taxable,
6 from the effective date of this subsection [revisor inserts date], to the date on
7 which the property is transferred to the buyer. Taxes owed under this subsection
8 shall be paid on or before the date on which the property is transferred to the buyer
9 and taxes not paid on or before that date are subject to interest and penalties under
10 s. 74.47."

11 (END)

**SENATE AMENDMENT 1,
TO 2003 ASSEMBLY BILL 628**

March 11, 2004 - Offered by Senator A. LASEE.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 7: delete the material inserted by assembly amendment 1.

3 (END)