

2005 Senate Bill 3

Date of enactment: **April 29, 2005**
Date of publication*: **May 13, 2005**

2005 WISCONSIN ACT 4

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

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

SECTION 1. 70.11 (43) of the statutes is created to read:

70.11 (43) ART AND ARTS EDUCATION CENTERS. All of the property owned or leased by a corporation, organization, or association that is exempt from taxation under section 501 (c) (3) of the Internal Revenue Code, if the property satisfies the following conditions:

(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.

(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.

(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.

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

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2005.

* Section 991.11, WISCONSIN STATUTES 2003-04 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].