

2009 DRAFTING REQUEST

Bill

Received: **03/05/2010**

Received By: **jkreye**

Wanted: **As time permits**

Companion to LRB:

For: **Mark Pocan (608) 266-8570**

By/Representing: **craig**

May Contact:

Drafter: **jkreye**

Subject: **Tax, Property - exemption**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Pocan@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for a nonprofit theater

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 03/05/2010	bkraft 03/15/2010	rschluet 03/16/2010	_____	cduerst 03/16/2010		S&L Tax
/1	jkreye 03/24/2010	kfollett 03/24/2010	mduchek 03/24/2010	_____	cduerst 03/24/2010	cduerst 03/24/2010	S&L Tax
/2	jkreye 03/29/2010	bkraft 03/29/2010	phenry 03/29/2010	_____	mbarman 03/29/2010	mbarman 03/29/2010	S&L Tax

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*at intro
4/23*

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1/2 bjk 3/29

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ph/no

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*1/kjf
3/24*

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Received By: jkreye

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Identical to LRB:

For: Mark Pocan (608) 266-8570

By/Representing: craig

This file may be shown to any legislator: NO

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/P1	jkreye	/P1 Ljk 3/15		3/16	ph/88		
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3/15/10

FE Sent For:

<END>

Kreye, Joseph

From: Trost, Craig
Sent: Thursday, March 04, 2010 4:24 PM
To: Kreye, Joseph
Subject: Theater tax exemption drafting instructions

Joe,

Below are drafting instructions for a theatre we spoke previously about. I'm taking a vacation and will be back at work a week from today. I understand that things might be busy for you with session winding down, so please feel free to bump higher priority bills up on the drafting schedule if needed. Also, I've given you several criteria to help identify the theater. Feel free to use as many or as few as you think is appropriate in the bill.

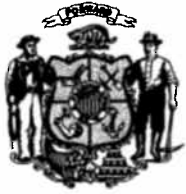
Drafting instructions:

Rep. Pocan would like a bill drafted that would exempt from taxes any property owned by a theater which operates a collaboration in which at least 3 resident theater companies, each of whom is also a non-profit, who perform each year a minimum of 8 days, operates in the state's capitol city (or city of Madison if you think it's better to name a specific city), is over 100 years old, has a foundation which is governed by a board of directors and is non-profit 501 c 3.

The purpose of the bill is to assist groups which equip, operate and maintain a live-performance facilities and additional facilities that assist them in carrying out the purposes for which they are organized (i.e. practice facilities, business offices, ticket offices, etc)

Craig Trost

Office of Representative Mark Pocan
PO Box 8951
Madison, WI 53708
608.266.8570



Lbjk

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SA
x-ref

in 3-5-10

SOON

D-M

gen.

1 AN ACT ...; relating to: a property tax exemption for a nonprofit theater located
2 in the City of Madison.

Analysis by the Legislative Reference Bureau

Under current law, all property owned or leased by a nonprofit theater is exempt from property taxes if the property includes at least one building that is listed on the national register of historic places and at least one theater for the performing arts that has a total seating capacity of at least 800 person.

eight

Under this bill, all property owned or leased by a nonprofit theater that is located in the City of Madison, and over 100 years old, is exempt from property taxes if the theater collaborates with at least three nonprofit theater companies to perform at least 8 days annually at the theater.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (29m) of the statutes is renumbered 70.11 (29m) (a).

4 SECTION 2. 70.11 (29m) (b) of the statutes is created to read:

an organization

a theater and

1 70.11 (29m) (b) All property owned or leased by a theater that operates as an
2 organization that is exempt from taxation under section 501 (c) (3) of the Internal
3 Revenue Code, if all of the following apply: *building* x2

4 1. The theater is located in the City of Madison and is more than 100 years old
5 as of the effective date of this subdivision [LRB inserts date].

6 2. The theater collaborates with at least 3 theater companies to perform at the
7 theater *organization*

8 3. Each of the theater companies described in subd. 2. is an organization that
9 is exempt from taxation under section 501 (c) (3) of the Internal Revenue Code.

10 4. The theater companies described in subds. 2. and 3. perform at least 8 days,
11 in the aggregate, at the theater during the year for which the theater claims an
12 exemption under this paragraph. *building* *organization*

13 **SECTION 3. Initial applicability.**

14 (1) This act first applies to the property tax assessments as of January 1, 2011.

15 (END)

D-note

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4487/P1dn

JK:.....

Lbjk

Date

Representative Pocan:

Please review this draft carefully to ensure that it is consistent with your intent. I drafted the bill to first apply to the 2011 assessment because the March 1 deadline for claiming an exemption from the 2010 assessment has already passed. Is that OK?

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

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

LRB-4487/P1dn
JK:bjk:rs

March 15, 2010

Representative Pocan:

Please review this draft carefully to ensure that it is consistent with your intent. I drafted the bill to first apply to the 2011 assessment because the March 1 deadline for claiming an exemption from the 2010 assessment has already passed. Is that OK?

Joseph T. Kreye
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State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-4487/P1

JK:bjk:rs

SKYSRMR

9

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 3-24-10

Regen

Cooley

1 AN ACT *to renumber* 70.11 (29m); and *to create* 70.11 (29m) (b) of the statutes;
2 relating to: a property tax exemption for a nonprofit theater located in the city
3 of Madison.

Analysis by the Legislative Reference Bureau

Under current law, all property owned or leased by a nonprofit theater is exempt from property taxes if the property includes at least one building that is listed on the national register of historic places and at least one theater for the performing arts that has a total seating capacity of at least 800 person.

Under this bill, all property owned or leased by a nonprofit theater that is located in the city of Madison, and over 100 years old, is exempt from property taxes if the theater collaborates with at least three nonprofit theater companies to perform at least eight days annually at the theater.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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✓

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2
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in Mon. 3-29 3:15pm
due today
- regen.

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