



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

May 7, 2010

## MEMORANDUM

**To:** Representative Pocan

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2009 AB 978** (LRB-4487/2) by **DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

April 29, 2010

**TO:** Joseph T, Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on 2009 AB 978 Regarding a Property Tax Exemption  
for a Nonprofit Theater Located in the City of Madison

The Department of Revenue has the following concern regarding the bill:

The LRB analysis states that the proposed exemption should apply to a nonprofit theater that is "over 100 years old". This requirement, however, is not included in the proposed statutory language.

If you have any questions on this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Representative Mark Pocan