



2009 ASSEMBLY BILL 375

1 **AN ACT** *to create* 70.11 (45) of the statutes; **relating to:** a property tax exemption
2 for certain nonprofit community theaters.

Analysis by the Legislative Reference Bureau

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

3 **SECTION 1.** 70.11 (45) of the statutes is created to read:
4 70.11 **(45)** NONPROFIT COMMUNITY THEATER. All property owned or leased by a
5 corporation, organization, or association that is exempt from taxation under section
6 501 (c) (3) of the Internal Revenue Code, if the property satisfies the following
7 conditions:
8 (a) It is used for the purposes for which the exemption under section 501 (c) (3)
9 of the Internal Revenue Code is granted to the corporation, organization, or
10 association that owns or leases the property.

ASSEMBLY BILL 375

1 (b) It is located on land that the property owner owned prior to the effective date
2 of this paragraph [LRB inserts date], or on land donated by a local business owner
3 or by a municipality.

4 (c) It is located on land that is within 20 miles of the Mississippi River.

5 (d) It is located on a parcel of land that is at least one-fourth of an acre, but no
6 larger than 2 acres.

7 (e) It includes one or more theaters for the performing arts that are operated
8 by the corporation, organization, or association and the seating capacity of the
9 theater or theaters is not less than 450 persons.

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

11 **SECTION 2. Initial applicability.**

12 (1) This act first applies to the property tax assessments as of January 1, 2010.

13 (END)