

State of Wisconsin



2009 Assembly Bill 375

Date of enactment: **March 10, 2010**

Date of publication*: **March 24, 2010**

2009 WISCONSIN ACT 152

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

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

SECTION 1. 70.11 (45) of the statutes is created to read:

70.11 (45) NONPROFIT COMMUNITY THEATER. All 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 is located on land that the property owner owned prior to the effective date of this paragraph

[LRB inserts date], or on land donated by a local business owner or by a municipality.

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

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

(e) 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 450 persons.

(f) 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, 2010.

* Section 991.11, WISCONSIN STATUTES 2007-08 : 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].