

ASSEMBLY BILL 375 (LRB -2360)

An Act to create 70.11 (45) of the statutes; relating to: a property tax exemption for certain nonprofit community theaters. (FE)

2009

- 08-18. A. Introduced by Representatives **Shilling** and **Huebsch**; cosponsored by Senator **Kapanke**.
- 08-18. A. Read first time and referred to committee on Urban and Local Affairs 350
- 08-25. A. Fiscal estimate received.
- 09-03. A. Assembly amendment 1 offered by Representative Shilling (**LRB a0607**) 360
- 09-08. A. Public hearing held.
- 09-30. A. Executive action taken.
- 10-09. A. Report Assembly Amendment 1 adoption recommended by committee on Urban and Local Affairs, Ayes 7, Noes 0 427
- 10-09. A. Report passage as amended recommended by committee on Urban and Local Affairs, Ayes 7, Noes 0 427
- 10-09. A. Referred to joint survey committee on Tax Exemptions 427
- 10-21. A. Executive action taken.
- 10-21. A. Report of joint survey committee on Tax Exemptions received 447
- 10-21. A. Referred to committee on Rules 447
- 10-21. A. Placed on calendar 10-27-2009 by committee on Rules.
- 10-27. A. Read a second time 463
- 10-27. A. **Assembly amendment 1 adopted** 463
- 10-27. A. Ordered to a third reading 463
- 10-27. A. Rules suspended 463
- 10-27. A. Read a third time and **passed** 463
- 10-27. A. Ordered immediately messaged 463
- 10-28. S. Received from Assembly 390
- 10-29. S. Read first time and referred to committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue 394

2010

- 02-11. S. Public hearing held.
- 02-17. S. Executive action taken.
- 02-18. S. Report concurrence recommended by committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue, Ayes 6, Noes 1 570
- 02-18. S. Available for scheduling.
- 02-23. S. Placed on calendar 2-25-2010 pursuant to Senate Rule 18(1).
- 02-24. S. Withdrawn from calendar 2-24-2010 and referred to joint committee on Finance by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0.
- 02-24. S. Withdrawn from joint committee on Finance and placed on calendar 2-25-2010 by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0.
- 02-25. S. Read a second time.
- 02-25. S. Ordered to a third reading.
- 02-25. S. Rules suspended.
- 02-25. S. Read a third time and **concurred in**, Ayes 27, Noes 5.
- 02-25. S. Ordered immediately messaged.
- 02-25. A. Received from Senate concurred in 697

MB

2009
ENROLLED BILL

09en A B-375

ADOPTED DOCUMENTS:

Orig Engr SubAmdt

09-2360/1

Amendments to above (if none, write "NONE"): AA1-a 0607/1

Corrections - show date (if none, write "NONE"): None

Topic Rel

2-26-2010
Date

J. D. Miller
Enrolling Drafter



2009 ASSEMBLY BILL 375

August 18, 2009 - Introduced by Representatives SHILLING and HUEBSCH, cosponsored by Senator KAPANKE. Referred to Committee on Urban and Local Affairs.

- 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

This bill creates a property tax exemption for property owned by a nonprofit entity and operated as a community theater, if the property satisfies all of the following conditions:

1. It is used for the purposes for which the nonprofit entity is granted a federal income tax exemption.
2. It is located on land that the nonprofit entity owned prior to the bill's effective date or on land donated by a local business owner or by a municipality.
3. It is located on land that is within 20 miles of the Mississippi River.
4. It is located on a parcel of land that is at least one-fourth of an acre, but no larger than two acres.
5. It includes one or more theaters for the performing arts and the seating capacity of the theater or theaters is not less than 450 persons.
6. It includes facilities that are used for arts education.

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.

ASSEMBLY BILL 375

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:

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

2 **70.11 (45) NONPROFIT COMMUNITY THEATER.** All property owned or leased by a
3 corporation, organization, or association that is exempt from taxation under section
4 501 (c) (3) of the Internal Revenue Code, if the property satisfies the following
5 conditions:

6 (a) It is used for the purposes for which the exemption under section 501 (c) (3)
7 of the Internal Revenue Code is granted to the corporation, organization, or
8 association that owns or leases the property.

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

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

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

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

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

19 **SECTION 2. Initial applicability.**

20 (1) This act first applies to the property tax assessments as of January 1, 2009.

21

(END)

INSERT
AA1-1



State of Wisconsin
2009 - 2010 LEGISLATURE

LRBa0607/1
JK:jld:rs

**ASSEMBLY AMENDMENT 1,
TO 2009 ASSEMBLY BILL 375**

September 3, 2009 – Offered by Representative SHILLING.

AA1-1

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 2, line 20: delete “2009” and substitute “2010”.
- 3 (END)