Bill

. . .

Received: 03/12/2009				Received By: jkreye				
Wanted:	Wanted: As time permits				Identical to LRB:			
For: Jenr	nifer Shilling	(608) 266-5780	)		By/Representing	: tony		
This file	may be shown	to any legislate	or: <b>NO</b>		Drafter: jkreye			
May Con	tact:				Addl. Drafters:			
Subject:	Tax, Pr	operty - other			Extra Copies:			
Submit v	ia email: <b>YES</b>							
Requeste	r's email:	Rep.Shillin	ıg@legis.wis	consin.gov				
Carbon c	opy (CC:) to:	joseph.kre	ye@legis.wis	consin.gov				
Pre Top	ic:							
No specif	fic pre topic gi	ven						
Topic:								
Property	tax exemption	for certain non	profit commu	unity theater	rs .			
Instruct	ions:							
See attacl	hed							
Drafting	History:							
Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required	
/?	jkreye 03/12/2009	nnatzke 03/12/2009					S&L Tax	
/P1			jfrantze 03/12/2009	·	sbasford 03/12/2009		S&L Tax	
/P2	jkreye 06/03/2009	nnatzke 06/03/2009	phenry 06/03/2009	)	cduerst 06/03/2009		S&L Tax	
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**LRB-2360** 07/20/2009 02:20:02 PM Page 2

Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	Proofed	Submitted	<u>Jacketed</u>	Required
	07/20/2009	07/20/2009	07/20/2009	)	07/20/2009	07/20/2009	

FE Sent For:"/1" @ intro. 8/17/09 <END>

#### Bill

Received: 03/12/2009					Received By: <b>jkreye</b>				
Wanted:	As time perm	its			Identical to LRB	Identical to LRB:			
For: Jenn	ifer Shilling	(608) 266-5780	)		By/Representing	tony			
This file	may be shown	to any legislate	or: NO		Drafter: <b>jkreye</b>				
May Con	tact:				Addl. Drafters:				
Subject:	Tax, Pr	operty - other			Extra Copies:				
Submit vi	ia email: <b>YES</b>								
Requester	r's email:	Rep.Shillin	ng@legis.wis	consin.gov					
Carbon co	opy (CC:) to:	joseph.kre	ye@legis.wis	consin.gov					
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Property t	tax exemption	for certain non	profit commu	ınity theater	rs				
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Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required		
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/P1			jfrantze 03/12/2009	)	sbasford 03/12/2009		S&L Tax		
/P2	jkreye 06/03/2009	nnatzke 06/03/2009	phenry 06/03/2009	)	cduerst 06/03/2009		S&L Tax		
/1	jkreye	nnatzke	rschluet		cduerst				

**LRB-2360** 07/20/2009 02:19:25 PM Page 2

Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	Proofed	<b>Submitted</b>	<u>Jacketed</u>	Required
	07/20/2009	07/20/2009	07/20/2009	·	07/20/2009		
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Bill

Received: 03/12/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: **Jennifer Shilling** (608) 266-5780

By/Representing: tony

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject:

Tax, Property - other

Extra Copies:

Submit via email: YES

Requester's email:

Rep.Shilling@legis.wisconsin.gov

Carbon copy (CC:) to:

joseph.kreye@legis.wisconsin.gov



No specific pre topic given

Topic:

Property tax exemption for certain nonprofit community theaters

**Instructions:** 

See attached

Drafting 1	History:
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Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	Proofed	Submitted	<u>Jacketed</u>	Required
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/P2	jkreye 06/03/2009	nnatzke 06/03/2009 /) () Wh 7/10	phenry 06/93/2009		cduerst 06/03/2009		

**LRB-2360** 06/03/2009 04:04:49 PM Page 2

FE Sent For:

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Bill

Received: 03/12/2009					Received By: jkreye				
Wanted	Wanted: As time permits				Identical to LRE	3:			
For: Jer	anifer Shilling	(608) 266-578	0		By/Representing	By/Representing: tony			
This file	e may be shown	to any legislate	or: <b>NO</b>		Drafter: jkreye				
May Co	ontact:				Addl. Drafters:				
Subject	: Tax, Pr	operty - other			Extra Copies:				
Submit	via email: YES								
Request	ter's email:	Rep.Shillir	ng@legis.w	isconsin.gov					
Carbon	copy (CC:) to:	joseph.kre	ye@legis.w	isconsin.gov					
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Property	y tax exemption	for certain non	profit com	nunity theater	rs				
Instruc	ctions:								
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Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	Proofed	Submitted	<u>Jacketed</u>	Required		
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/P1			jfrantze 03/12/20	067	sbasford 03/12/2009				
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Bill

Received: 03/12/2009	Received By: jkreye
Wanted: As time permits	Identical to LRB:
For: Jennifer Shilling (608) 266-5780	By/Representing: tony
This file may be shown to any legislator: NO	Drafter: jkreye
May Contact:	Addl. Drafters:
Subject: Tax, Property - other	Extra Copies:
Submit via email: YES	
Requester's email: Rep.Shilling@legis.wisconsin.gov	
Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov	
Pre Topic:	
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Instructions:	
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FE Sent For:

jkreye

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## state of wisconsin – Legislative Reference Bureau

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

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## State of Misconsin 2009 - 2010 LEGISLATURE

LRB-2360/

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#### PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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AN ACT ...; relating to: a property tax exemption for certain nonprofit community

2 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:

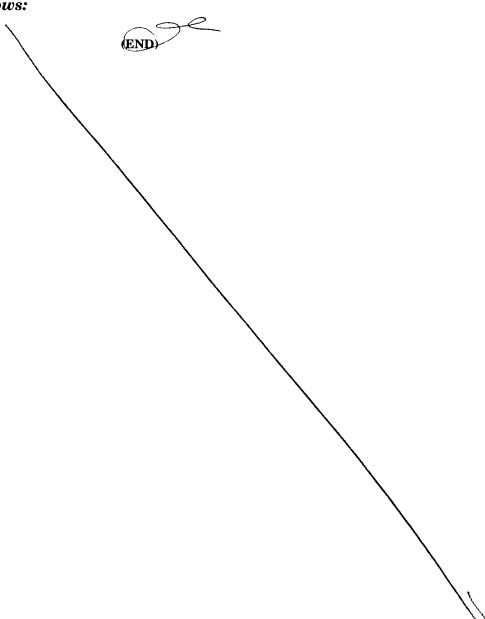
- 1. It is used for the purposes for which the nonprofit entity is granted a federal income tax exemption.
  - 2. It is located on land donated by a local business owner.
  - 3. It is located on land that is within 20 miles of the Mississippi River.
- 4. It is located on a parcel of land that is at least 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.

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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:



#### **2007 - 2008 LEGISLATURE**



## ASSEMBLY SUBSTITUTE AMENDMENT,

TO 2007 ASSEMBLY BILL (LRB-3816/5)

1 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:

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

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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 donated by a local business owner.
  - (c) It is located on land that is within 20 miles of the Mississippi River.

1	(d) It is located on a parcel of land that is at least one-fourth of an acre, but no
2	larger than 2 acres.
3	(e) It includes one or more theaters for the performing arts that are operated
4	by the corporation, organization, or association and the seating capacity of the
5	theater or theaters is not less than 450 persons.
6	(f) It includes facilities that are used for arts education.
7	Section 2. Initial applicability.
8	(1) This act first applies to the property tax assessments as of January 1, 2009.
9	(END)

#### Kreye, Joseph

From:

Palese, Anthony

Sent:

Wednesday, June 03, 2009 12:27 PM

To:

Kreye, Joseph

Subject: RE: Rep. Shilling P-Draft #2360

Joe,

I think #4 was ok as is. I think you're correct that the 20 mile limit should be applied to whatever land it is situated on, and I would say keep that part in #3 as is and just tweek #2 to add the "current ownership" part.

#### **Tony Palese**

Office of Rep. Jennifer Shilling State Capitol, Room 320 East PO Box 8953, Madison, WI 53708 (608) 266-5780 voice (888) 534-0095 toll free (608) 282-3695 fax

From: Kreye, Joseph

**Sent:** Wednesday, June 03, 2009 12:23 PM

**To:** Palese, Anthony

Subject: RE: Rep. Shilling P-Draft #2360

Thanks Tony.

With regards to item #2 below, does the phrase "situated within 20 miles of the Mississippi River" refer only to land donated by a business owner?

With regards to item #4 below, is Tom saying that the acreage limitation contained on page 2, lines 11 and 12 are OK as is?

Joe

Joseph T. Kreye

Senior Legislative Attorney Legislative Reference Bureau (608) 266-2263

From: Palese, Anthony

Sent: Wednesday, June 03, 2009 12:11 PM

**To:** Kreye, Joseph

Subject: Rep. Shilling P-Draft #2360

Hello Joe,

You had been helping us with a bill draft for a La Crosse Theater property tax exemption and I wanted to give you an update and work with you on some changes. The draft number was 2360/P1.

06/03/2009

· I spoke with the folks at the La Crosse Theater and they had asked that we look at making a few changes for them. Right now, they are unsure if the original location that they were looking at will be the final location of the theater and they had sent me some changes that they would like (below). They are currently looking at 3 different sites for the theater and are not able to settle this issue until this exemption is provided. The 3 possibilities as I understand it are: a site donated by Don Weber who is a local businessman, a site donated by the City of La Crosse, or their current site with the possibility of using adjacent land.

I'm not sure what kind of mess we might be getting ourselves into by changing this language, but I think there are still enough requirements to make sure that this would only apply to this theater.

Please feel free to give me a call and we can discuss this further if you'd like.

Thanks.

#### **Tony Palese**

Office of Rep. Jennifer Shilling State Capitol, Room 320 East PO Box 8953, Madison, WI 53708 (608) 266-5780 voice (888) 534-0095 toll free (608) 282-3695 fax

**From:** Tom Brock [mailto:tbrock@altra.org] **Sent:** Tuesday, June 02, 2009 11:09 AM

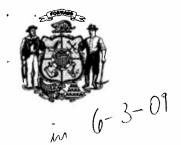
**To:** Palese, Anthony

Subject: La Crosse Community Theatre Tax Exempt Status

Tony, just listened to your voice mail and called back. The gist of it was:

- Item no. 2 might be reworded to something like.... "It is to be located on land under current ownership; or donated by a local municipality or business owner and situated within 20 miles of the Mississippi River."
- Item no. 3 could probably be eliminated since it would then be redundant
- Item no. 4 could apply to the current site and neighboring property if we got to the point of the City condemning a neighboring property and then renovating or tearing down and starting from scratch at the current site.

Tom Brock Altra Federal Credit Union 608-787-4595 tbrock@altra.org



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## State of Wisconsin 2009 - 2010 LEGISLATURE

LRB-2360/P1 / JK:nwn:jf

#### PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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AN ACT to create 70.11 (45) of the statutes; relating to: a property tax exemption

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 donated by a local business owner

- 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.

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:

**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 donated by a local business owner.
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- (d) It is located on a parcel of land that is at least one-fourth of an acre, but no larger than 2 acres.
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  - (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, 2009.

(END)

That the property owner owned prior to the effective date of this paragraphs.... [LRB inserts date] is on land

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## state of wisconsin – Legislative Reference Bureau

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# DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-2360/P2dn JK:nwn:ph

June 3, 2009

Representative Shilling:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye Senior Legislative Attorney Phone: (608) 266-2263

E-mail: joseph.kreye@legis.wisconsin.gov



## State of Misconsin 2009 - 2010 LEGISLATURE

LRB-2360/P2 JK:nwn:ph

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#### PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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- 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.
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- (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.
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