

**2009 DRAFTING REQUEST**

**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:**

No specific pre topic given

---

**Topic:**

Property tax exemption for certain nonprofit community theaters

---

**Instructions:**

See attached

---

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 03/12/2009	nmatzke 03/12/2009		_____			S&L Tax
/P1			jfrantze 03/12/2009	_____	sbasford 03/12/2009		S&L Tax
/P2	jkreye 06/03/2009	nmatzke 06/03/2009	phenry 06/03/2009	_____	cdurst 06/03/2009		S&L Tax
/1	jkreye	nmatzke	rschluet	_____	cdurst	cdurst	

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	07/20/2009	07/20/2009	07/20/2009	_____	07/20/2009	07/20/2009	

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

<END>

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*Please jacket  
check 1*  
*JK*

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### Instructions:

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FE Sent For:

93  
ph

93  
De/gf  
<ENDS

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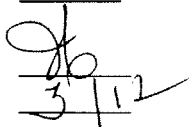
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/?	jkreye	1/p1 nwn 3/12	 3/12	 3/12			

FE Sent For:

<END>



STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

Tony

- Rep. Hilling

6-5780

3-12-09

AB957 - I draft for substitute amendment to

AB957

Calrose community trust



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-23607

JK:.....

*Pl*  
*Pl*

nwn

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

SA ✓  
x-ref ✓

*m* 3-12-09

Gen.

1 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. ✓

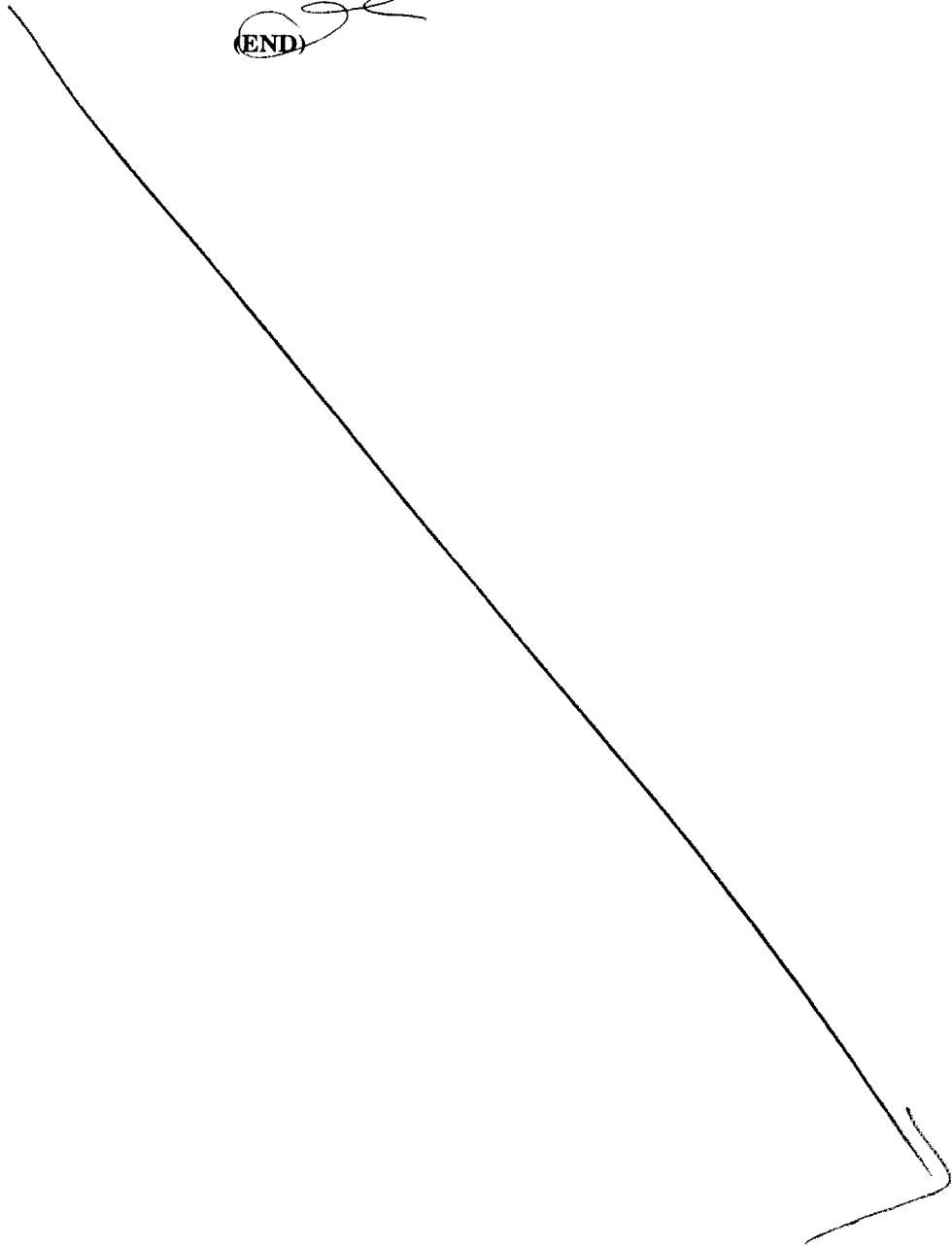
For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

---

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

1

(END) 



~~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  
2 for certain nonprofit community theaters.

*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.

11 (b) It is located on land donated by a local business owner.

12 (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  
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(608) 282-3695 fax

---

**From:** Tom Brock [mailto:[tbrock@altra.org](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](mailto:tbrock@altra.org)



in 6-3-09

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

that the <sup>nonprofit entity</sup> ~~property~~ <sup>owned</sup> ~~is~~ <sup>owned</sup> ~~prior to~~ <sup>land</sup> ~~the bill's effective date or on land~~

or by a municipality  
DN

Regen.

- 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 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.

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5 conditions:

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7 of the Internal Revenue Code is granted to the corporation, organization, or  
8 association that owns or leases the property.

*or by a municipality*

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

17 SECTION 2. Initial applicability.

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

19 (END)

*that the property owner owned prior to the effective date of  
this paragraph... [LRB insert date] or on land*

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

2360/P2 dr  
JK

Representative Shilling:

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

JK

**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](mailto:joseph.kreye@legis.wisconsin.gov)



RMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

Cooley

7-20-09

SAV

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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.
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