



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2009 Assembly Bill 375**

**Assembly Amendment 1**

*Memo published:* October 9, 2009

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*2009 Assembly Bill 375* creates a property tax exemption for all property owned or leased by a nonprofit performing arts theater that is exempt from income taxation under s. 501 (c) (3) of the Internal Revenue Code, if all of the following apply:

- The property is used for the purposes for which the nonprofit entity is granted a federal income tax exemption.
- The property is located on land that the nonprofit entity owned prior to the effective date of the bill, or on land donated by either a local business owner or a municipality.
- The property is located on land that is within 20 miles of the Mississippi River.
- The property is located on a parcel of land that is at least one-fourth of an acre, but not larger than two acres.
- The property includes one or more theaters for the performing arts and the seating capacity of the theater or theaters is not less than 450 persons.
- The property includes facilities that are used for arts education.

Assembly Bill 375 first applies to property tax assessments as of January 1, 2009.

### **Assembly Amendment 1**

*Assembly Amendment 1* changes the effective date of the bill from January 1, 2009 to January 1, 2010. Local governments have completed the tax assessment rolls for 2009. The change in the effective date avoids conflicts with existing 2009 tax assessments.

**Legislative History**

Assembly Amendment 1 was introduced by Representative Shilling on September 3, 2009. On September 30, 2009, the Assembly Committee on Urban and Local Affairs took executive action on 2009 Assembly Bill 375. Assembly Amendment 1 was recommended for adoption on a vote of Ayes 7; Noes 0; Absent 2. The bill was recommended for passage, as amended, by a vote of Ayes 7; Noes 0; Absent 2.

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