



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

April 27, 2011

## MEMORANDUM

**To:** Senator Leibham

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2011 SB 66** (LRB-1163/1) **by DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

April 27, 2011

**TO:** Joseph T, Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on 2011 SB 66 Regarding a Property Tax Exemption  
for a Nonprofit Resale Store

The Department of Revenue has the following concerns regarding the bill:

- (1) The phrase "resale store" is not defined in statutes. If the phrase is intended to mean those stores that primarily or exclusively sell used goods, then this needs to be clarified.
- (2) The phrase "nonprofit organization" could include a wide variety of businesses, such as social clubs and advocacy groups. If the author wishes to restrict the exemption to charities, then the phrase "qualifying for exemption under section 501 (c) (3) of the Internal Revenue Code" should be added at the end of the sentence.

If you have any questions on this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Senator Joe Leibham