

2013 DRAFTING REQUEST

Bill

Received: 12/3/2012 Received By: jkreye  
 Wanted: As time permits Same as LRB:  
 For: Fred Risser (608) 266-1627 By/Representing: sarah  
 May Contact: Drafter: jkreye  
 Subject: Tax, Property - exemption Addl. Drafters:  
 Extra Copies:

Submit via email: YES  
 Requester's email: Sen.Risser@legis.wisconsin.gov  
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for a nonprofit theater

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 12/3/2012	jdyer 12/5/2012	jmurphy 12/5/2012	_____			
/1				_____	sbasford 12/5/2012	mbarman 1/14/2013	State S&L Tax

FE Sent For:

*at intro  
3/7/13*

<END>

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/?	jkreye	12/5 jld	jm 12/5/12	self			

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Briganti, Sarah  
**Sent:** Monday, December 03, 2012 11:38 AM  
**To:** Kreye, Joseph  
**Subject:** Drafting Request

Joe,

Senator Risser would like to have 2009 AB 978 redrafted for introduction during the 2013 Legislative Session. This bill relates to a property tax exemption for a nonprofit theater in the City of Madison.

I have attached a link to the bill for your reference. Please let me know if you have any questions,

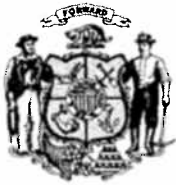
Thanks,

Sarah

2009 AB 978: <https://docs.legis.wisconsin.gov/2009/related/proposals/ab978>

***Sarah Briganti***

Office of Senator Fred Risser  
President, Wisconsin State Senate  
220 South, State Capitol  
E:sarah.briganti@legis.wi.gov  
O: 608.266.1627  
C:608.712.1260



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-4487/2

JK:ph

2013 BILL

JLD  
0687/11

**2009 ASSEMBLY BILL 978**

in 12-3-12

April 22, 2010 - Introduced by Representative POCAN, cosponsored by Senator  
RISSER. Referred to Committee on Urban and Local Affairs.

4

Gen

- 1 AN ACT *to renumber* 70.11 (29m); and *to create* 70.11 (29m) (b) of the statutes;
- 2 **relating to:** a property tax exemption for a nonprofit theater located in the city
- 3 of Madison. ✓

***Analysis by the Legislative Reference Bureau***

Under current law, all property owned or leased by a ✓nonprofit theater is exempt from property taxes if the property includes at least one building that is listed on the national register of historic places ✓and at least one theater for the performing arts that has a total seating capacity of at least 800 persons. ✓

\*

Under this bill, all property owned or leased by a nonprofit theater that is located in the city of Madison, and over ✓100 years old, is exempt from property taxes if the theater collaborates with at least three nonprofit theater companies to perform at least 12 days ✓annually at the theater.

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:***

**ASSEMBLY BILL 978**

1            **SECTION 1.** 70.11 (29m)<sup>✓x</sup> of the statutes is renumbered 70.11 (29m) (a).

2            **SECTION 2.** 70.11 (29m) (b)<sup>✓x</sup> of the statutes is created to read:

3            70.11 (**29m**) (b) All property owned or leased by an organization that operates  
 4 a theater and is exempt from taxation under section 501 (c) (3) of the Internal  
 5 Revenue Code<sup>✓</sup>, if all of the following apply:<sup>✓</sup>

6            1. The theater building is located in the city of Madison.<sup>✓</sup>

7            2. The organization collaborates with at least 3 theater companies to perform  
 8 at the theater building.<sup>✓</sup>

9            3. Each of the theater companies described in<sup>✓</sup> subd. 2. is an organization that  
 10 is exempt from taxation under section 501 (c) (3) of the Internal Revenue Code.<sup>✓</sup>

11           4. The theater companies described in subds.<sup>✓</sup> 2. and 3.<sup>✓</sup> each perform at least  
 12 12 days<sup>✓</sup> at the theater building during the year for which the organization claims an  
 13 exemption under this paragraph.<sup>✓</sup>

14            **SECTION 3. Initial applicability.**

15           (1) This act first applies to the property tax assessments as of January 1, (2011)<sup>✓</sup>

16

(END)

2013

**Barman, Mike**

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**From:** Briganti, Sarah  
**Sent:** Monday, January 14, 2013 11:38 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB -0687/1 Topic: Property tax exemption for a nonprofit theater

Please Jacket LRB -0687/1 for the SENATE.