
Wisconsin Legislative Council

AMENDMENT MEMO



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2025 Senate Bill 185

**Senate
Amendment 2**

2025 SENATE BILL 185

Current law exempts certain indoor and outdoor theaters from property tax, based on theater capacity and timing of the theater operator's grant of nonprofit status. 2025 Assembly Bill 185 expands qualification timing and revises capacity requirements to additionally apply to outdoor theaters with a capacity of no fewer than 240 persons, if the theater's operator obtained nonprofit status as confirmed by the Internal Revenue Service no later than October 1, 1990. The bill would first apply to property assessments as of January 1, 2025.

SENATE AMENDMENT 2

Senate Amendment 2 instead expands the qualification timing to require confirmation of a theater operator's nonprofit status no later than June 1, 1995, and revises the initial applicability of the bill to first apply to property assessments as of January 1, 2026. At the public hearing held in the Assembly Committee on Ways and Means on April 30, 2025, representatives of the Northern Sky Outdoor Theater in Door County indicated that the bill, as amended, would allow the theater to claim a property tax exemption.

BILL HISTORY

Senator Jacque offered Senate Amendment 2 on April 30, 2025. On September 19, 2025, the Senate Committee on Agriculture and Revenue voted to recommend adoption of Senate Amendment 2 and passage of the bill, as amended, on successive votes of Ayes, 7; Noes, 1.

For a full history of the bill, visit the Legislature's [bill history page](#).

PW:jal