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ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 2007 ASSEMBLY BILL 138

March 29, 2007 - Offered by Representative VAN Roy.

1 AN ACT to create 70.11 (27m) of the statutes; relating to: a property tax
2 exemption for restaurant kitchen equipment.

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

- **Section 1.** 70.11 (27m) of the statutes is created to read:
- 4 70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection:
 - 1. "Machinery" has the meaning given in sub. (27) (a) 2.
 - 2. "Restaurant" includes pizza delivery establishments, snack bars, beverage bars, takeout food shops, mobile food services, including mobile snack stands, mobile canteens, and ice cream vendors, and any other entity that is required to have a permit under s. 254.64 (1) (a).
 - (b) Machinery and equipment, including refrigerators and other storage equipment, used primarily in the operation of a restaurant's kitchen to prepare or

- serve food or beverages, regardless of whether the machinery or equipment is attached to real property.
- 3 Section 2. Initial applicability.
- 4 (1) This act first applies to the property tax assessments as of January 1, 2008.
- 5 (END)