



**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:*

3             **SECTION 1.** 70.11 (27m) of the statutes is created to read:

4             70.11 **(27m)** RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection:

5                 1. “Machinery” has the meaning given in sub. (27) (a) 2.

6                 2. “Restaurant” includes pizza delivery establishments, snack bars, beverage  
7             bars, takeout food shops, mobile food services, including mobile snack stands, mobile  
8             canteens, and ice cream vendors, and any other entity that is required to have a  
9             permit under s. 254.64 (1) (a).

10             (b) Machinery and equipment, including refrigerators and other storage  
11             equipment, used primarily in the operation of a restaurant’s kitchen to prepare or

