



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2009 Wisconsin Act 152
[2009 Assembly Bill 375]

**Tax Exemption for Nonprofit
Community Theaters**

2009 Wisconsin Act 152 creates a property tax exemption for all property owned or leased by a nonprofit community theater that is exempt from income taxation under s. 501 (c) (3) of the Internal Revenue Code, if all of the following apply:

- The property is used for the purposes for which the nonprofit community theater is granted a federal income tax exemption.
- The property is located on land that the nonprofit community theater owned prior to the effective date of the Act, or on land donated by either a local business owner or a municipality.
- The property is located on land that is within 20 miles of the Mississippi River.
- The property is located on a parcel of land that is at least one-fourth of an acre, but not larger than two acres.
- The property includes one or more theaters for the performing arts, the theater or theaters are operated by the nonprofit community theaters, and the seating capacity of the theater or theaters is not less than 450 persons.
- The property includes facilities that are used for arts education.

The Act first applies to property tax assessments as of January 1, 2010.

Effective date: 2009 Wisconsin Act 152 went into effect on March 25, 2010.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.