



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRBs0515/1  
JK:lmk&jld:rs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2005 ASSEMBLY BILL 951**

February 7, 2006 - Offered by COMMITTEE ON SMALL BUSINESS.

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, and mobile food services, including mobile snack stands,  
8             mobile canteens, and ice cream vendors.

9             (b) Machinery and equipment, including refrigerators and other storage  
10            equipment, used primarily in the operation of a restaurant's kitchen to prepare or  
11            serve food or beverages, regardless of whether the machinery or equipment is  
12            attached to real property.

