



2005 ASSEMBLY BILL 339

April 15, 2005 - Introduced by Representatives VAN ROY, AINSWORTH, DAVIS, FREESE, GARD, GRONEMUS, GUNDERSON, HINES, JENSEN, JESKEWITZ, KRAWCZYK, KREIBICH, F. LASEE, MURSAU, MUSSER, NASS, NISCHKE, OTT, OWENS, PETTIS, PETROWSKI, SEIDEL, SHILLING, STRACHOTA, SUDER, TOWNS, VOS, VRAKAS, M. WILLIAMS and WOOD, cosponsored by Senators LEIBHAM, KEDZIE, A. LASEE, REYNOLDS and ROESSLER. Referred to Committee on Small Business. Referred to Joint Survey Committee on Tax Exemptions.

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

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for machinery and 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.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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 "machinery" has the meaning given in sub. (27) (a) 2.

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SECTION 1

1 (b) Machinery and equipment used primarily in the operation of a restaurant's
2 kitchen to prepare or serve food or beverages, regardless of whether the machinery
3 or equipment is attached to real property.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to the property tax assessments as of January 1, 2005.

6 (END)