



## 2005 SENATE BILL 3

January 11, 2005 - Introduced by Senators KANAVAS, REYNOLDS and A. LASEE, cosponsored by Representatives JENSEN, NISCHKE, VRAKAS, MCCORMICK, RICHARDS and ZIEGELBAUER. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to create* 70.11 (43) of the statutes; **relating to:** creating a property tax  
2             exemption for arts and arts education centers.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a property tax exemption for property that is owned or leased by an entity that is exempt from income tax under federal law, if the property is used for the purposes for which the federal income tax exemption is granted; the property includes one or more buildings that are owned or leased by the entity and are located within, or are surrounded by, a municipal park; and the property includes one or more theaters for the performing arts that are operated by the entity and the seating capacity of the theater or theaters is not less than 600 persons.

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.

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

3             **SECTION 1.** 70.11 (43) of the statutes is created to read:  
4             70.11 (43) ART AND ARTS EDUCATION CENTERS. All of the property owned or leased  
5             by a corporation, organization, or association that is exempt from taxation under

**SENATE BILL 3****SECTION 1**

1 section 501 (c) (3) of the Internal Revenue Code, if the property satisfies the following  
2 conditions:

3 (a) It is used for the purposes for which the exemption under section 501 (c) (3)  
4 of the Internal Revenue Code is granted to the corporation, organization, or  
5 association that owns or leases the property.

6 (b) It includes one or more buildings that are owned or leased by the  
7 corporation, organization, or association and that are located within, or are  
8 surrounded by, a municipal park.

9 (c) It includes one or more theaters for the performing arts that are operated  
10 by the corporation, organization, or association and the seating capacity of the  
11 theater or theaters is not less than 600 persons.

12 (d) It includes facilities that are used for arts education.

13 **SECTION 2. Initial applicability.**

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

15 (END)