



WISCONSIN LEGISLATIVE COUNCIL REPORT TO THE LEGISLATURE

Legislation on Arts Funding

- Senate Bill 164, Relating to Creating an Artistic Endowment Foundation and an Artistic Endowment Fund, Creating an Income Tax Credit for Contributions to the Fund, Creating a Sales Tax Exemption for Sales of Tickets and Admissions by Nonprofit Organizations, and Making Appropriations
- Senate Bill 165, Relating to Special Distinguishing Registration Plates in Support of the Arts and Creating an Artistic Endowment Fund

May 14, 2001

RL 2001-02

**LEGISLATION ON
ARTS FUNDING**

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May 14, 2001

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PART I

KEY PROVISIONS OF LEGISLATION

A. SENATE BILL 164

Creation of an Artistic Endowment Foundation and Fund

- Creates an artistic endowment foundation with a 14-member board of directors, eight of whom are appointed by the Governor, the executive secretary of the Wisconsin Arts Board as an ex officio nonvoting member, the chair of the Wisconsin Arts Board or the chair's designee, and four legislators representing the majority and minority of the Legislature.
- Provides that the foundation is a nonprofit corporation organized so that contributions to it are tax deductible. Individuals will receive a tax credit of not more than \$50 (or \$100 for married couples filing a joint return) in a taxable year for contributions to the foundation. Corporations and other businesses will receive a tax credit not to exceed \$500 in any taxable year for contributions to the foundation. The tax credits will take effect with taxable years beginning on or after January 1, 2003. For taxable years beginning on or after January 1, 2004, the Department of Revenue (DOR) may adjust the amount of the credits if the annual amount will exceed \$7 million in a taxable year.
- Provides that the revenues from contributions will be placed in an Artistic Endowment Fund to be invested by the State Investment Board. At least 50% of the unrestricted earnings of the fund will be used to provide funds for the Wisconsin Arts Board for programs that provide operating support to arts organizations and regrating programs.
- Provides that up to 50% of the unrestricted earnings, if distributed, will be distributed to programs established and reviewed biennially by the Artistic Endowment Foundation, with the advice of the Wisconsin Arts Board and statewide arts organizations. Such programs, if created, are required to the extent possible to use the Arts Board mechanisms and staff for administering and distributing funds.
- Creates a maintenance of effort provision that prohibits the Artistic Endowment Foundation from distributing revenues to the Arts Board in any year in which it determines that the amount of state general purpose revenue (GPR) appropriated to the Arts Board programs is less than in the previous fiscal year.
- Provides a \$7,500 per year GPR appropriation for start-up costs for the Artistic Endowment Board.

- Provides a \$150,000 GPR loan for the biennium for public education and marketing relating to the Artistic Endowment Fund, which will be repaid from contributions to the fund.

Sales Tax Exemption

- Creates a sales tax exemption for sales of tickets and admissions by nonprofit organizations in Wisconsin. The tax exemption will take effect on January 1, 2002.

B. SENATE BILL 165

- Creates a special license plate to raise funds for the support of the arts.
- Directs the Department of Transportation (DOT) to consult with the executive secretary of the Arts Board before specifying the word or symbol used to identify the arts license plate.
- Provides that the annual or biennial fees in excess of the first \$196,700 will be placed in the Artistic Endowment Fund.

PART II
COMMITTEE ACTIVITY

A. ASSIGNMENT

The Joint Legislative Council established the Special Committee on Arts Funding by a May 18, 2000 mail ballot. The co-chairs were appointed by a June 13, 2000 mail ballot. The Special Committee was directed to study state arts funding. The committee was to solicit information and develop summaries of funding recommendations made by the arts communities and local governments.

Membership of the Special Committee, appointed by an August 14, 2000 mail ballot consisted of one Senator, three Representatives and 10 public members. A list of committee members is included as *Appendix 3* to this report.

B. SUMMARY OF MEETINGS

The Special Committee held six meetings at the State Capitol in Madison, unless otherwise indicated, on the following dates:

September 21, 2000	December 18, 2000
October 19, 2000 (Milwaukee)	January 23, 2001
November 15, 2000 (Oshkosh)	February 19, 2001

At the September 21, 2000 meeting, the staff described Memo No. 1, *Overview of the Wisconsin Arts Board* (September 15, 2000). The staff provided background information on the Arts Board, its statutory responsibilities and the funding sources for the Arts Board. Staff also explained programs and funding administered by the Arts Board and discussed changes in funding levels in the past several years.

The committee also heard a presentation from George Tzougros, Executive Secretary, Wisconsin Arts Board. Mr. Tzougros explained duties and functions of the Wisconsin Arts Board and distributed written materials relating to:

1. Arts Board programs and services;
2. Fiscal year (FY) 1997 and 2001 grants to arts organizations;
3. FY 2001 Arts Board revenue sources, aids and operations; and
4. Wisconsin's status relative to other states in FY 2000 funding for the arts.

Kristi A. Williams, Executive Director, Wisconsin Foundation for the Arts, gave a brief history of the foundation and on the relationship between government and the arts, school childrens' access to arts, and business support of the arts. The committee also discussed other topics to be addressed at future meetings.

At the October 19, 2000 meeting at the Marcus Center for the Performing Arts, Milwaukee, the committee held a public hearing. Testimony was received from the following persons: Julie Tolan, President, United Performing Arts Fund; Steven A. Ovitsky, President and Executive Director, Milwaukee Symphony Orchestra; Ferne Caulker, Professor, University of Wisconsin-Milwaukee, and Artistic Executive Director, Ko-Thi Dance Company; Robert H. Milbourne, President, Greater Milwaukee Committee and Chairman, Cultural, Artistic and Musical Programming Advisory Committee; Debra Loewen, Artistic Director, Wild Space Dance Company; Deborah Fugenschuh, Executive Director, Donors Forum of Wisconsin; and Karen Spahn, Program/Development Officer, Milwaukee Foundation. Committee members also held further discussion about staff research projects.

At its November 15, 2000 meeting at the Paine Art Center, Oshkosh, the committee held a public hearing. Testimony was received from the following persons: Laurie DeWitt Davidson, Chair, Steering Committee, River City Art Project, Marinette; Deborah Janz, Executive Director, LuCille Tack Center for the Arts, Spencer; Beth Bashara, Director, Oneida Nation Arts Program, Oneida; Connie Schmidt and Tim Friesen, Artists and Co-Founders, Arts Vitally Enrich Communities, Lakewood; Nancy Hershfield, Executive Director, Fox Valley Arts Alliance, Oshkosh; LaMoine MacLaughlin, Executive Director, Northern Lakes Center for the Arts, Amery; and Karen Raymore, Executive Director, Door County Chamber of Commerce, Sturgeon Bay.

At its December 18, 2000 meeting, the committee heard a presentation by George Tzougros, Executive Secretary, Wisconsin Arts Board, regarding unmet need for Arts Board programs in FY 2001. Mr. Tzougros noted that the actual amount granted to organizations by the Arts Board in FY 2001 was \$2,228,541. Meeting the requests of all the applicants that were recommended for funding would have required an increase of \$4,578,443 and meeting the requests of all the applicants that were eligible for funding would have required an increase of \$4,954,996. He noted that many of the board's programs currently have caps and have been reduced over time because of funding constraints. The committee reviewed staff memos relating to Arts Board grantees, sales taxes, and fundraising license plates. The committee also discussed sources of arts funding and reviewed a staff memo relating to the Arizona ArtShare program and the Missouri Cultural Trust Fund.

At its January 23, 2001 meeting, the committee reviewed a staff memo relating to the Texas Cultural Endowment Fund and three bill drafts relating, respectively, to creating an artistic and cultural endowment fund and foundation (WLC: 0071/1), a sales tax exemption from sales of tickets and admissions by nonprofit organizations (WLC: 0073/1) and special distinguishing license plates in support of the arts (WLC: 0075/1).

The committee reviewed the drafts and made numerous changes in WLC: 0071/1 relating to the composition of the Artistic Endowment Board and the uses of its funding. The committee directed staff to make revisions in the draft for consideration at its next meeting.

At its February 19, 2001 meeting, the committee heard a presentation from Tom Ourada, Executive Assistant, DOR, based on a letter from Revenue Secretary Cate Zeuske, regarding the potential costs of the committee's recommendations. The presentation noted that an individual income tax credit of \$100 would cost the state approximately \$23 million

per year, and a corporate and business tax credit of \$1,000 would cost the state approximately \$25 million per year in lost revenues. Mr. Ourada also noted lost revenue of approximately \$6.9 million per year if increased revenues in certain categories of sales taxes were given to the endowment fund.

The committee discussed the drafts. It further modified the draft relating to the Wisconsin Artistic Endowment Fund and combined it with the draft relating to a sales tax exemption for admissions and tickets sales by nonprofit organizations and voted to recommend the combined draft (to be numbered WLC: 0071/3) to the Joint Legislative Council. The committee also voted to recommend as a separate item, with modification, the draft relating to license plates in support of the arts (to be numbered WLC: 0075/2).

PART III

RECOMMENDATIONS

This part of the report provides background information on, and a description of, the two bills recommended by the Special Committee on Arts Funding and approved by the Joint Legislative Council.

A. SENATE BILL 164

Background

The Wisconsin Arts Board was created in 1973. Initial federal funds from the National Endowment for the Arts (NEA) were its primary source of funds. The federal funds reached a peak of approximately \$1.8 million in the 1995-97 biennium, but have since decreased by \$541,800.

State aid for the arts increased from \$105,100 in the 1973-75 biennium to approximately \$6.1 million in 1991-93. However, since that time, general purpose revenues have declined by approximately \$700,000. In the area of state aid for the arts, since 1991-93, a total reduction of \$818,800 or 23.7% has occurred. The arts challenge initiative grant initially was funded at a level of \$2 million and has since declined to approximately \$1.5 million. The Wisconsin regranting program has remained at the same level since its establishment in 1995-97.

During the past 10 years, the total level of state and federal support for the Arts Board's programs has declined by \$858,700 or 11.4%. State GPR funding has declined by 12.6%. Although program revenues including federal NEA funds and the state percent-for-arts funding continued to increase until the 1995-97 biennium, they have since declined by \$559,200 or 29.4% in the last four years.

In addition, data presented to the committee by the Wisconsin Arts Board indicated that in FY 2001, meeting the requests of all applicants *recommended* for funding in the current biennium would have required an increase of \$4,578,443 over the current \$2,228,541 granted to organizations. Further, meeting the requests of all the applicants *eligible* for funding would have required an increase of \$4,954,996. These estimates are conservative, because the Arts Board has been forced to place "caps" on the amount an organization may request from it.

In addition, the committee heard testimony from many arts organizations and individuals connected with the arts that the existing programs do not necessarily meet the needs of arts organizations for operating support.

Based on this information and a review of arts funding initiatives in Arizona, Colorado, Texas and Missouri, the committee determined that it was appropriate to create a state endowment for the arts.

Description of the Bill

- Structure and Functions

Senate Bill 164 creates a Wisconsin Artistic Endowment Foundation and fund administered by a 14-member board. The 14-members consist of eight persons appointed by the Governor, at least one of whom must have experience in fundraising and marketing, the chair of the Wisconsin Arts Board or the chair's designee, the Executive Secretary of the Wisconsin Arts Board as a nonvoting ex officio member and four legislators, one from each party in each house.

The contributions to the Wisconsin Artistic Endowment Foundation will be placed in a segregated fund called the Wisconsin Artistic Endowment Fund and will be invested by the State of Wisconsin Investment Board. The earnings of the fund, if distributed by the Artistic Endowment Foundation, will be distributed in two portions:

1. At least 50% will go to the Arts Board for programs that provide operating support to arts organizations and for the Wisconsin and regranting program.
2. The remaining 50%, or less, if distributed by the Artistic Endowment Foundation, will be for programs established by the foundation with the advice of the Wisconsin Arts Board and arts organizations. The programs must utilize the Arts Board staff and mechanisms to the extent possible to distribute and administer the funds.

- Tax Credits

Under the bill, an individual may make a contribution to the artistic endowment foundation and receive a tax credit (a dollar-for-dollar reduction in taxes) of not more than \$50 in any taxable year for that contribution (or \$100 for a married couple filing a joint return). A corporation may make a contribution of up to \$500 for which it will receive a tax credit. The tax credits will take effect with taxable years beginning on or after January 1, 2003, and remain in effect until the end of the calendar year in which the total amount received by the fund from the tax credits equals \$50,150,000 (\$50 million plus \$150,000 to repay a public education and marketing loan). The DOR may adjust the tax credits proportionately for any taxable year beginning on or after January 1, 2004, if it determines that the annual amount of the credits will exceed \$7,000,000.

- Maintenance of Effort

The bill also provides a "maintenance of effort" provision that will prohibit the Artistic Endowment Foundation from distributing funds to the Arts Board in any fiscal year in which it determines the amount of GPR appropriated to the Arts Board programs by the Legislature is less than the amount appropriated for those programs in the previous fiscal year. This ensures that the earnings of the Artistic Endowment Fund are not used to replace state appropriations to the Arts Board.

- **Appropriations**

The bill creates the following GPR appropriations:

1. An appropriation of \$7,500 in each fiscal year of the 2001-03 biennium for start-up costs of the Artistic Endowment Board.
2. A marketing and education appropriation of \$150,000 for the 2001-03 biennium. These funds will be used for public education and marketing relating to the Artistic Endowment Fund. The foundation is required to contract for all education and marketing activities under this provision. Furthermore, of the first \$300,000 in contributions by individuals and corporations to the fund, 50% must go to the state general fund to repay the \$150,000 appropriation.

- **General Powers and Duties**

The foundation is provided with all the powers necessary and convenient to carry out its duties and is required in carrying out its responsibilities to ensure, to the greatest extent possible, the equitable distribution of funds and other support among the various geographic regions of the state, urban, suburban and rural areas of the state, and the various ethnic, racial and cultural groups of the state.

If the foundation receives donated art objects, it is required to appoint a licensed appraiser to establish the current value, potential appreciation and degree of risk of holding and a recommended timing for sale of the art object. The foundation is required to adopt bylaws for accepting restricted donations.

The foundation is required to annually submit to the Governor and presiding officer in each house of the Legislature an audited financial statement on the operations of the foundation. Furthermore, the foundation must biennially review its priorities for expenditures and report those priorities to the presiding officer of each house of the Legislature.

- **Sales Tax Exemption**

The bill creates an exemption from sales tax for sales of admissions and tickets to artistic events sponsored by associations or organizations that are exempt from taxation under the Internal Revenue Code.

SENATE BILL 165

Background

License plates have been sold in recent years both for purposes of honoring certain groups and individuals or for purposes of raising funds for specified activities. Recent such fundraising activities include: (1) the endangered resources license plate; (2) the University of Wisconsin Campus license plate; (3) the Celebrate Children license plate; (4) the Green Bay Packers license plate; and (5) the Ducks Unlimited license plate.

Description of the Bill

The bill provides that a new license plate in support of the arts will be issued. In addition to the annual registration fee, there will be a one-time \$15 issuance fee for nonpersonalized plates or a \$15 annual fee for personalized plates and in addition a \$20 annual or \$40 biennial fee with amounts to be deposited in the Artistic Endowment Fund. Of the revenue generated by the contributions, the DOT will retain an amount equal to its costs or \$196,700, whichever is less. All remaining revenues generated by the contributions will be deposited in the Artistic Endowment Fund.

The bill directs the DOT to consult with the executive secretary of the Arts Board before specifying the word or symbol used to identify the arts license plate.

The Artistic Endowment Fund is created in Senate Bill 164, described in Section A., above, which sets forth in detail how the fund will operate. However, minimal language creating the fund also is included in Senate Bill 165, in order for the bill to stand alone.

Committee and Joint Legislative Council Votes

At its meeting on February 19, 2001, the Special Committee voted to recommend WLC: 0071/3 and WLC: 0075/2 to the Joint Legislative Council for introduction in the 2001-02 Session of the Legislature. The votes on the two drafts were as follows:

- WLC: 0071/3, relating to creating an artistic endowment foundation and fund, creating an income tax credit for contributions to the fund, creating a sales tax exemption for sales of ticket and admissions by nonprofit organizations, granting rule-making authority, and making appropriations: Ayes, 14 (Sen. Grobschmidt; Reps. Underheim, Richards and Suder; and Public Members Amhaus, Brown, Burke, Hutchison, Johnson, Katz, O'Connell, Rathburn, Rosewall and Spahn); and Noes, 0.
- WLC: 0075/2, relating to special distinguishing registration plates in support of the arts: Ayes, 13 (Sen. Grobschmidt; Reps. Underheim and Richards; and Public Members Amhaus, Brown, Burke, Hutchison, Johnson, Katz, O'Connell, Rathburn, Rosewall and Spahn); and Noes, 1 (Rep. Suder).

At its meeting on March 14, 2001, the Joint Legislative Council voted to introduce WLC: 0071/3 and WLC: 0075/2 in the 2001-02 Session. The votes on the two drafts were as follows:

- WLC: 0071/3, relating to creating an artistic endowment foundation and fund, creating an income tax credit for contributions to the fund, creating a sales tax exemption for sales of ticket and admissions by nonprofit organizations, granting rule-making authority, and making appropriations: Ayes, 19 (Sens. Risser, Baumgart, Burke, Darling, George, Grobschmidt, Panzer, Robson, Rosenzweig and Zien; and Reps. Rhoades, Black, Bock, Foti, Freese, Huber, Jensen, Lehman and Stone); Noes, 1 (Rep. Gard); and Absent, 2 (Sen. Chvala; and Rep. Krug).
- WLC: 0075/2, relating to special distinguishing registration plates in support of the arts: Ayes, 16 (Sens. Risser, Burke, Darling, George, Grobschmidt, Panzer, Robson, Rosenzweig and Zien; and Reps. Rhoades, Black, Bock, Foti, Freese, Gard and Huber); Noes, 4 (Sen. Baumgart; and Reps. Jensen, Lehman and Stone); and Absent, 2 (Sen. Chvala; and Rep. Krug).

WLC: 0071/3 was subsequently introduced as 2001 Senate Bill 164 and WLC: 0075/2 was introduced as 2001 Senate Bill 165, on April 30, 2001.

JOINT LEGISLATIVE COUNCIL

s. 13.81, Stats.

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This 22-member committee consists of the majority and minority party leadership of both houses of the Legislature, the cochairs and ranking minority members of the Joint Committee on Finance, and 5 Senators and 5 Representatives appointed as are members of standing committees.

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REPRESENTATIVES

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STUDY ASSIGNMENT: The Committee is directed to study state arts funding. The Committee will solicit information and develop summaries of funding recommendations made by the arts communities and local governments. The Special Committee shall report its recommendations to the Joint Legislative Council by January 1, 2001.

Established by a May 18, 2000 mail ballot; Cochairs appointed by a June 13, 2000 mail ballot; and members appointed by an August 14, 2000 mail ballot.

14 MEMBERS: 1 Senator; 3 Representatives and 10 Public Members.

LEGISLATIVE COUNCIL STAFF: Pam Shannon, Senior Staff Attorney; Gordon A. Anderson, Senior Staff Attorney; and Tracey Uselman, Support Staff.

Committee Materials List

September 21, 2000 Meeting

[Memo No. 1](#), Overview of the Wisconsin Arts Board (9-15-00)

[Materials](#) from testimony of George Tzougros, Executive Director, Wisconsin Arts Board (9-21-00)

[Testimony](#), Kristi A. Williams, Executive Director, Wisconsin Foundation for the Arts (9-21-00)

November 15, 2000 Meeting

[Statement](#), LaMoine MacLaughlin, Executive Director, Northern Lakes Center for the Arts, Amery

December 18, 2000 Meeting

[Memo No. 2](#), Wisconsin Arts Board Grantees (12-8-00)

[Memo No. 3](#) Information Relating to Sales Taxes Collected From Arts-Related Organizations (12-8-00)

[Memo No. 4](#), Fundraising License Plates (12-12-00)

[Memo No. 5](#), State Arts Funds (12-12-00)

January 23, 2001 Meeting

[Memo No. 6](#), Texas Cultural Endowment Fund (1-16-01)

[WLC: 0071/1](#), relating to creating a cultural and artistic endowment fund and foundation, creating an income tax credit for contributions to the fund, crediting certain sales tax revenues to the fund, granting rule-making authority and making an appropriation

[WLC: 0073/1](#), relating to a tax exemption for sales of tickets and admissions to events by nonprofit organizations

[WLC: 0075/1](#), relating to special distinguishing registration plates in support of the arts

February 19, 2001 Meeting

[WLC: 0071/2](#), relating to creating a cultural and artistic endowment fund and foundation, creating an income tax credit for contributions to the fund, crediting certain sales tax revenues to the fund, granting rule-making authority and making an appropriation

March 14, 2001 Joint Legislative Council Meeting



[Committee Report No. 2](#), Legislation on Arts Funding



[WLC: 0071/3](#), relating to creating an artistic endowment foundation and fund, creating an income tax credit for contributions to the fund, creating a sales tax exemption for sales of tickets and admissions by nonprofit organizations, granting rule-making authority, and making appropriations



[WLC: 0075/2](#), relating to special distinguishing registration plates in support of the arts