



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-5655/1
EVM&JK:cde

2023 SENATE BILL 986

February 1, 2024 - Introduced by Senators LARSON, AGARD, ROYS and SPREITZER, cosponsored by Representatives ANDRACA, CONLEY, C. ANDERSON, J. ANDERSON, BARE, CLANCY, CONSIDINE, DRAKE, JACOBSON, MADISON, OHNSTAD, PALMERI, RATCLIFF and SUBECK. Referred to Committee on Transportation and Local Government.

1 **AN ACT** *to amend* 79.05 (2) (c); and *to create* 66.0602 (1) (ai) and 66.0602 (3) (e)
2 10. of the statutes; **relating to:** a levy limit exception for certain shared
3 emergency services expenditures.

Analysis by the Legislative Reference Bureau

Generally, under current law, local levy limits are applied to the property tax levies that are imposed by political subdivisions. A political subdivision may not increase its levy by a percentage that exceeds its “valuation factor,” which is the greater of 0 percent or the percentage change in the political subdivision’s equalized value due to new construction, less improvements removed. Current law also contains a number of exceptions to the levy limit, such as amounts a county levies for a countywide emergency medical system, for a county children with disabilities education board, and for certain bridge and culvert construction and repair.

The bill creates an additional exception to local levy limits. Under the bill, fee increases apportioned to each city, village, or town operating a joint emergency dispatch center do not apply to the levy limits, but only if the fees would cause the city, village, or town to exceed the levy limits, and only if the total charges imposed by the center for the current year, compared to the previous year, are less than or equal to the rate of inflation plus 2 percent. In addition, all member political subdivisions of a center must adopt a resolution in favor of exceeding the levy limit.

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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:

1 **SECTION 1.** 66.0602 (1) (ai) of the statutes is created to read:

2 66.0602 (1) (ai) “Joint emergency dispatch center” means an operation that
3 serves as the dispatch center for law enforcement, fire, emergency medical services,
4 or any other emergency services for 2 or more cities, villages, or towns.

5 **SECTION 2.** 66.0602 (3) (e) 10. of the statutes is created to read:

6 66.0602 (3) (e) 10. The amount that a city, village, or town levies in that year
7 to pay for charges assessed by a joint emergency dispatch center, but only to the
8 extent that the amount levied to pay these charges would cause the city, village, or
9 town to exceed the limit that is otherwise applicable under this section and only if
10 all of the following apply:

11 a. The total charges assessed by the joint emergency dispatch center for the
12 current year increase, relative the total charges assessed by the joint emergency
13 dispatch center for the previous year, by a percentage that is less than or equal to the
14 percentage change in the U.S. consumer price index for all urban consumers, U.S.
15 city average, as determined by the U.S. department of labor, for the 12 months
16 ending on September 30 of the year of the levy, plus 2 percent.

17 b. The governing body of each city, village, and town that is served by the joint
18 emergency dispatch center adopts a resolution in favor of exceeding the limit that is
19 otherwise applicable under this section.

20 **SECTION 3.** 79.05 (2) (c) of the statutes, as affected by 2023 Wisconsin Act 12,
21 is amended to read:

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1 79.05 (2) (c) Its municipal budget; exclusive of principal and interest on
2 long-term debt and exclusive of revenue sharing payments under s. 66.0305, levy
3 limit adjustments under s. 66.0602 (3) (e) 10., payments of premiums under s.
4 66.0137 (5) (c) 1. and 1m., revenues generated from a tax imposed under s. 77.701,
5 payments received under s. 79.038, expenditures of payments due to the termination
6 of a tax incremental district under s. 79.096 (3), recycling fee payments under s.
7 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed
8 expenses related to an emergency declared under s. 323.10, expenditures from
9 moneys received pursuant to P.L. 111-5, grants received from the state or federal
10 government for the purpose of providing law enforcement, fire protection, or
11 emergency medical services, and expenditures made pursuant to a purchasing
12 agreement with a school district whereby the municipality makes purchases on
13 behalf of the school district; for the year of the statement under s. 79.015 increased
14 over its municipal budget as adjusted under sub. (6); exclusive of principal and
15 interest on long-term debt and exclusive of revenue sharing payments under s.
16 66.0305, levy limit adjustments under s. 66.0602 (3) (e) 10., payments of premiums
17 under s. 66.0137 (5) (c) 1. and 1m., revenues generated from a tax imposed under s.
18 77.701, payments received under s. 79.038, expenditures of payments due to the
19 termination of a tax incremental district under s. 79.096 (3), recycling fee payments
20 under s. 289.645, expenditures of grant payments under s. 16.297 (1m),
21 unreimbursed expenses related to an emergency declared under s. 323.10,
22 expenditures from moneys received pursuant to P.L. 111-5, grants received from the
23 state or federal government for the purpose of providing law enforcement, fire
24 protection, or emergency medical services, and expenditures made pursuant to a
25 purchasing agreement with a school district whereby the municipality makes

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SECTION 3

1 purchases on behalf of the school district; for the year before that year by less than
2 the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10
3 percent.

4 **SECTION 4. Effective dates.** This act takes effect on the day after publication,
5 except as follows:

6 (1) EXPENDITURE RESTRAINT PAYMENTS. The treatment of s. 79.05 (2) (c) takes
7 effect on July 1, 2024.

8 (END)