



2005 ASSEMBLY BILL 670

September 19, 2005 - Introduced by Representatives SHERMAN, VOS, ALBERS, SEIDEL, BERCEAU, LOTHIAN and ZEPNICK, cosponsored by Senators JAUCH and A. LASEE. Referred to Committee on Urban and Local Affairs.

1 **AN ACT** *to amend* 79.10 (7m) (a) 1. and 2. and (b) 1. and 2. and 79.10 (8) of the
2 statutes; **relating to:** distributing the school levy and lottery and gaming
3 property tax credits.

Analysis by the Legislative Reference Bureau

Under current law, the amount of the school levy property tax credits and the lottery and gaming property tax credits is distributed to municipalities. The municipality distributes to the county in which the municipality is located and to each taxing jurisdiction for which the municipality collects property taxes a proportionate share of that amount.

Under the bill, the amount of the school levy property tax credits and the lottery and gaming property tax credits is distributed to counties. The county then distributes to each municipality and taxing jurisdiction located in the county a proportionate share of that amount.

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:

4 **SECTION 1.** 79.10 (7m) (a) 1. and 2. and (b) 1. and 2. of the statutes are amended
5 to read:

ASSEMBLY BILL 670**SECTION 1**

1 79.10 (7m) (a) 1. The amount determined under sub. (4) shall be distributed
2 by the department of administration to the counties on the 4th Monday in July.

3 2. The ~~town, village or city~~ county treasurer shall settle for the amounts
4 distributed under this paragraph on the 4th Monday in July with ~~the appropriate~~
5 ~~county treasurer~~ each municipality and taxing jurisdiction in the county not later
6 than August 15 20. Failure to settle timely under this subdivision subjects the ~~town,~~
7 ~~village or city~~ county treasurer to the penalties under s. 74.31. ~~On or before August~~
8 ~~20, the county treasurer shall settle with each taxing jurisdiction, including towns,~~
9 ~~villages and cities except 1st class cities, in the county.~~

10 (b) 1. The amount determined under sub. (5) with respect to claims filed for
11 which the ~~town, village or city~~ municipality has furnished notice under sub. (1m) by
12 March 1 shall be distributed from the appropriation under s. 20.835 (3) (q) by the
13 department of administration to the county in which the municipality is located on
14 the 4th Monday in March.

15 2. The ~~town, village or city~~ county treasurer shall settle for the amounts
16 distributed on the 4th Monday in March under this paragraph with each taxation
17 district and each taxing jurisdiction within the taxation district ~~or provide the~~
18 ~~amounts distributed to the appropriate county treasurer for settlement not later~~
19 ~~than April 15. Failure to settle timely under this subdivision subjects the town,~~
20 ~~village or city~~ county treasurer to the penalties under s. 74.31. ~~On or before August~~
21 ~~20, the county treasurer shall settle with each taxing jurisdiction, including towns,~~
22 ~~villages and cities except 1st class cities, in the county.~~

23 **SECTION 2.** 79.10 (8) of the statutes is amended to read:

24 79.10 (8) DELAYED PAYMENTS. If a ~~municipality~~ county receives a payment under
25 this section that, under s. 16.53, is made after the date specified in this section, that

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1 ~~municipality~~ county shall as soon as possible distribute to each municipality and
2 ~~taxing district for which the municipality collects taxes that district's jurisdiction in~~
3 the county the municipality's and jurisdiction's share of the payment and of the
4 interest in respect to that payment.

5 **SECTION 3. Initial applicability.**

6 (1) This act first applies to distributions in 2006.

7 (END)