



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-2031/1  
MES:jld:wj

## 2015 ASSEMBLY BILL 137

March 27, 2015 – Introduced by JOINT LEGISLATIVE COUNCIL. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 66.1105 (4e) (a) of the statutes; **relating to:** designation of tax  
2 incremental districts as distressed or severely distressed districts.

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### *Analysis by the Legislative Reference Bureau*

This bill is explained in the NOTES provided by the Joint Legislative Council in the 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:***

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill was prepared for the Joint Legislative Council's Study Committee on Tax Incremental Financing (TIF).

#### Background

During the 2009–10 legislative session, the TIF law was amended to allow the local legislative body of a city or village (local government) to designate a tax incremental district (TID) that was created before October 1, 2008, as a distressed TID or severely distressed TID.

As originally enacted, the distressed and severely distressed TID law required a local government to declare a TID to be distressed or severely distressed by October 1, 2011. 2011 Wisconsin Act 41 extended that date to 2015 and also repealed a requirement of the distressed and severely distressed TID law that required a district to be at least 7 years old before being declared distressed or severely distressed.

