



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-4370/1
JK:amn

2015 SENATE BILL 557

January 12, 2016 – Introduced by LAW REVISION COMMITTEE. Referred to Committee on Senate Organization.

1 **AN ACT to amend** 66.0602 (4) (c), 74.23 (1) (a) 2., 74.25 (1) (a) 2., 74.30 (1) (b),
2 74.30 (1) (c) and 77.585 (8) (a) of the statutes; **relating to:** technical corrections
3 of various tax statutes (suggested as remedial legislation by the Department of
4 Revenue).

Analysis by the Legislative Reference Bureau

This bill makes various technical corrections to current law provisions administered by the Department of Revenue.

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

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

5 **SECTION 1.** 66.0602 (4) (c) of the statutes is amended to read:

SENATE BILL 557**SECTION 1**

1 66.0602 (4) (c) The referendum shall be held in accordance with chs. 5 to 12.
2 The political subdivision shall provide the election officials with all necessary
3 election supplies. The form of the ballot shall correspond substantially with the
4 standard form for referendum ballots ~~prescribed by the elections board~~ under ss. 5.64
5 (2) and 7.08 (1) (a). The question shall be submitted as follows: “Under state law,
6 the increase in the levy of the ... (name of political subdivision) for the tax to be
7 imposed for the next fiscal year, ... (year), is limited to ...%, which results in a levy
8 of \$.... Shall the ... (name of political subdivision) be allowed to exceed this limit and
9 increase the levy for the next fiscal year, ... (year), by a total of ...%, which results
10 in a levy of \$....?”. In preparing the ballot question for a referendum held at a partisan
11 primary in 2014, as it relates to the allowable amount of levy rate increase and the
12 total amount of a levy, a county with a population of at least 30,000, but no more than
13 40,000, that is adjacent to a county with a population exceeding 450,000, shall use
14 the most recent data that it has and the most recent data that is available from the
15 department of revenue.

NOTE: Removes the reference to the elections board, which was eliminated by 2007
Wisconsin Act 1.

16 **SECTION 2.** 74.23 (1) (a) 2. of the statutes is amended to read:

17 74.23 (1) (a) 2. Pay to the proper treasurer all collections of special
18 assessments, special charges and special taxes, except that occupational taxes under
19 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes
20 under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

21 **SECTION 3.** 74.25 (1) (a) 2. of the statutes is amended to read:

22 74.25 (1) (a) 2. Pay to the proper treasurer all collections of special
23 assessments, special charges and special taxes, except that occupational taxes under

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1 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes
2 under ch. 77 shall be settled for under subds. 5. to 8.

3 **SECTION 4.** 74.30 (1) (b) of the statutes is amended to read:

4 74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,
5 special charges and special taxes, except that occupational taxes under ss. 70.40 to
6 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77
7 shall be settled for under pars. (e) to (h).

8 **SECTION 5.** 74.30 (1) (c) of the statutes is amended to read:

9 74.30 (1) (c) Retain all collections of special assessments, special charges and
10 special taxes due to the taxation district, except that occupational taxes under ss.
11 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under
12 ch. 77 shall be settled for under pars. (e) to (h).

NOTE: SECTIONS 2 to 5 of this bill remove the reference to the defunct Woodland Tax
Law program.

13 **SECTION 6.** 77.585 (8) (a) of the statutes is amended to read:

14 77.585 (8) (a) A sale or purchase involving transfer of ownership of tangible
15 personal property, or items or property under s. 77.52 (1) (b) or (c), is completed at
16 the time when possession is transferred by the seller or the seller's agent to the
17 purchaser or the purchaser's agent, ~~except that for purposes of sub. (1).~~ For purposes
18 of this paragraph, a common carrier or the U.S. postal service shall be considered the
19 agent of the seller, regardless of any f.o.b. point and regardless of the method by
20 which freight or postage is paid.

NOTE: Removes an incorrect reference to s. 77.585 (1), stats., and clarifies that, for
the purposes of s. 77.585 (8) (a), stats., a common carrier or the U.S. postal service must
be considered the agent of the seller, regardless of any f.o.b. point and regardless of the
method by which freight or postage is paid.

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(END)