

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: 06/17/99

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Dake

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

ARC:.....Dake - Am # 9,

Topic:

exempt churches and religious associations from the property tax exemption report filing fee

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 06/21/99	ygeller 06/21/99		_____			
/1			ismith 06/22/99	_____	lrb_docadmin 06/22/99		

FE Sent For:

<END>

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: 06/17/99

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Dake

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

ARC:.....Dake - Am # 9,

Topic:

except churches and religious associations from the property tax exemption report filing fee

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye	1 6/21 jlg	IS 6/21	IS/DF 6/21			

FE Sent For:

<END>

Budget Amendments 1999- 2000

Statement of Intent Shared Revenue and Property Tax Relief. Exempt churches and religious associations from the property tax exemption report filing fee.

Legislator Goetsch

Amendment# 9 - *pre-topic*

Staff contact Kent

Status Pass

Agency Shared Revenue and Property Tax Relief

Tax Cut

Summary

Under current law, owners of property that is exempt from taxation are required to file a report with the municipal clerk every two years and pay a fee to the clerk that helps defray the costs of preparing and distributing the report forms and reviewing the report. According to the Department of Revenue, towns that assess the fee typically charge \$5 to \$10 per report and for cities the fee is up to \$30 per report.

The amendment would exempt churches and religious associations from the property tax exemption report filing fee.

*amend s. 70.337(5) to
exempt churches &
religious associations*

Fiscal Impact According to the Department of Revenue, the amendment would have no fiscal effect on the state of Wisconsin

ARC Analyst Brian Dake



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb06947

JK:.....

1-21-99

JLg

ARC:.....Dake - Am # 9, except churches and religious associations from the property tax exemption report filing fee

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

SOON

substitute amendment

1

At the locations indicated, amend the ~~bill~~ as follows:

2

1. Page 812, line 2: after that line insert:

3

“SECTION 1655p. 70.337 (5) of the statutes is amended to read:

4

70.337 (5) Each person that is required to file a report under sub. (1) shall pay

5

a reasonable fee that is sufficient to defray the costs to the taxation district of

6

distributing and reviewing the forms under sub. (1) and of preparing the form for the

7

department of revenue under sub. (2). The amount of the fee shall be established by

8

the governing body of the taxation district. This subsection does not apply to a church

9

or religious association that is required to file a report under sub. (1).”

10

2. Page 1600, line 6: after that line insert:

1 *initial* *app* "(23e) ✓ PROPERTY TAX EXEMPTION REPORT FILING FEE. The treatment of section
2 70.337 (5) of the statutes first applies to filing fees that are due on March 31, 2000."

3 (END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0694/1
JK:jl:g:ijs

ARC:.....Dake – Am # 9, exempt churches and religious associations from the
property tax exemption report filing fee

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 812, line 2: after that line insert:

3 “SECTION 1655p. 70.337 (5) of the statutes is amended to read:

4 70.337 (5) Each person that is required to file a report under sub. (1) shall pay
5 a reasonable fee that is sufficient to defray the costs to the taxation district of
6 distributing and reviewing the forms under sub. (1) and of preparing the form for the
7 department of revenue under sub. (2). The amount of the fee shall be established by
8 the governing body of the taxation district. This subsection does not apply to a church
9 or religious association that is required to file a report under sub. (1).”

10 2. Page 1600, line 6: after that line insert:

