

2001 DRAFTING REQUEST**Assembly Amendment (AA-AB105)**

Received: 02/20/2001

Received By: jkreye

Wanted: 02/26/2001

Identical to LRB:

For: Michael Powers (608) 266-1192

By/Representing: vince

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax Credits (prop) - lottery

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

New owners claiming lottery property tax credit

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>
/1	jkreye 02/20/2001	gilfokm 02/20/2001	jfrantze 02/21/2001	_____	lrb_docadmin 02/21/2001	lrb_docadmin 02/21/2001	

FE Sent For:

<END>

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/1	jkreye	1-2/kmg 20-01	02/21	JKR 2/21			

FE Sent For:

<END>

DOR MEMORANDUM

February 20, 2001

TO: Sherrie Gates-Hendrix
FROM: Rebecca Boldt *6-6785*
SUBJECT: AB 105 - Correction for "New Buyer" Claim Procedure

Per Ken's comments here is a suggested fix:

1. In Section 4 (page 3, line 10) renumber s. 79.10(10)(bn) to s. 79.10(10)(bn)1. and amend to read as

79.10(10)(bn)1. If a person who owns and uses property as specified under sub. (1)(dm) as of the certification date under par. (a), transfers the property after the certification date, the transferee may apply to the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, to the treasurer of the city in which the property is located for the credit under sub. (9)(bm) on a form prescribed by the department of revenue. The transferee shall attest that, to the transferee's knowledge, the transferor used the property in the manner specified under sub. (1)(dm) as of the certification date under par. (a). A claim that is made under this paragraph subdivision is valid for the year in which the property is transferred.

before tax bill is printed in next

Section 5: 79.10(bn)2. is created to read:

79.10(10)(bn)2. A person who is eligible for the credit under subd. 1. but whose property tax bill does not reflect the credit may claim the credit by applying to the treasurer of the taxation district in which the property is located for the credit under par. (a) by January 31 following the issuance of the person's property tax bill. Claims made after January 31, but no later than October 1 following the issuance of the person's property tax bill, shall be made to the department. Paragraph (bm) as it applies to processing claims under that paragraph applies to processing claims made under this subdivision, except that a claim that is made under this subdivision is valid for the year in which the property is transferred.

Kreye, Joseph

From: Williams, Vincent
Sent: Tuesday, February 20, 2001 10:57 AM
To: Kreye, Joseph
Subject: FW: AB 105 suggested change (LRB 1626)

Joe,

Attached below is a memo from DOR requesting a technical change to AB 105. Thank you again for your assistance on this bill. If you have any questions, please call me at 266-1192.

Vince Williams
Research Assistant
Rep. Powers' Office

-----Original Message-----

From: Gates-Hendrix, Sherrie
Sent: Thursday, February 15, 2001 11:20 AM
To: Williams, Vincent
Subject: AB 105 suggested change

Hi Vince -

Here's Rebecca's memo regarding the change we'd suggest to AB 105. As I mentioned, the issue is getting the part of the bill that deals with new property owners to address the issue of having those taxpayers make a claim directly to the municipality for the credit (rather than the county). The municipal treasurer typically has the tax roll during the months of November, December and January, so a taxpayer would have to apply to the municipality to have their credit recorded on the tax roll during those months.



AB 105 Late claim
lottery new ...

Thanks again for all your work with us. Feel free to contact either me or Rebecca if you need anything.

Sherrie
7-1262

2001 ASSEMBLY BILL 105

February 8, 2001 - Introduced by Representatives POWERS, HAHN, OWENS, BERCEAU, LA FAVE, WILLIAMS, LASSA, TOWNSEND, STONE, KRAWCZYK, LEIBHAM, HOVEN, ALBERS, STASKUNAS, MUSSER, SYKORA, NASS, GROTHMAN, WARD, WADE, FREESE and KESTELL, cosponsored by Senators GROBSCHMIDT, SCHULTZ, BRESKE and DARLING. Referred to Committee on Ways and Means.

1 AN ACT *to renumber and amend* 79.10 (10) (bm); *to amend* 79.10 (10) (bn); and
2 *to create* 20.835 (3) (s) and 79.10 (10) (bm) 2. of the statutes; **relating to:**
3 applying for the lottery and gaming property tax credit and making an
4 appropriation.

Analysis by the Legislative Reference Bureau

Under current law, a property owner may claim the lottery and gaming property tax credit against the property taxes on the owner's property, if the owner uses the property as the owner's principal dwelling. If a person is eligible to receive the credit but the person's property tax bill does not reflect the credit, the person may apply for the credit by January 31 following the issuance of the person's property tax bill. The person must apply to the treasurer of the taxation district in which the property is located. Under current law, the state reimburses, from the lottery fund, each municipality that grants the lottery and gaming property tax credit to eligible property owners.

Under this bill, if a person is eligible to receive the credit but the person's property tax bill does not reflect the credit, the person may apply for the credit by October 1 following the issuance of the person's property tax bill. If the person applies for the credit by January 31, the application must be sent to the treasurer of the taxation district, or to the treasurer of the county, in which the property is located. If the person applies after January 31 but no later than October 1, the application must be sent to the department of revenue (DOR). Subject to DOR's review, DOR then issues a check to the person for the amount of the credit and

ASSEMBLY BILL 105

notifies the treasurer of the county or the taxation district in which the property is located that DOR paid the credit.

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.** 20.835 (3) (s) of the statutes is created to read:

2 20.835 (3) (s) *Lottery and gaming credit; late applications.* From the lottery
3 fund, a sum sufficient to make payments for the lottery and gaming credit under s.
4 79.10 (10) (bm) and (bn).

5 **SECTION 2.** 79.10 (10) (bm) of the statutes is renumbered 79.10 (10) (bm) 1. and
6 amended to read:

7 79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but
8 whose property tax bill does not reflect the credit may claim the credit by applying
9 to the treasurer of the taxation district in which the property is located for the credit
10 under par. (a) by January 31 following the issuance of the person's property tax bill.
11 The treasurer of ~~the taxation district in which the property is located~~ shall compute
12 the amount of the credit; subtract the amount of the credit from the person's property
13 tax bill; notify the person of the reduced amount of the property taxes due; issue a
14 refund to the person if the person has paid the property taxes in full; and enter the
15 person's property on the next tax roll as property that qualifies for a lottery and
16 gaming credit. Claims made under this ~~paragraph~~ subdivision become invalid when
17 claims made under par. (a) become invalid.

18 **SECTION 3.** 79.10 (10) (bm) 2. of the statutes is created to read:

19 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
20 does not timely apply for the credit under subd. 1. may apply to the department of

ASSEMBLY BILL 105

1 revenue no later than October 1 following the issuance of the person's property tax
2 bill. Subject to review by the department, the department shall compute the amount
3 of the credit; issue a check to the person in the amount of the credit; and notify the
4 treasurer of the county in which the person's property is located or the treasurer of
5 the taxation district in which the person's property is located, if the taxation district
6 collects taxes under s. 74.87. The treasurer shall enter the person's property on the
7 next tax roll as property that qualifies for a lottery and gaming credit. Claims made
8 under this subdivision become invalid when claims made under par. (a) become
9 invalid.

10 **SECTION 4.** 79.10 (10) (bn) of the statutes is amended to read:

11 79.10 (10) (bn) If a person who owns and uses property as specified under sub.
12 (1) (dm) as of the certification date under par. (a), transfers the property after the
13 certification date, the transferee may apply to the treasurer of the county in which
14 the property is located or, if the property is located in a city that collects taxes under
15 s. 74.87, to the treasurer of the city in which the property is located for the credit
16 under sub. (9) (bm) on a form prescribed by the department of revenue no later than
17 January 31 following the issuance of the person's property tax bill. The transferee
18 shall attest that, to the transferee's knowledge, the transferor used the property in
19 the manner specified under sub. (1) (dm) as of the certification date under par. (a).
20 ~~A~~ Claims made after January 31, but no later than October 1 following the issuance
21 of the person's property tax bill, shall be made to the department. Paragraph (bm),
22 as it applies to processing claims made under that paragraph, applies to processing
23 claims made under this paragraph, except that a claim that is made under this
24 paragraph is valid for the year in which the property is transferred.

25 **SECTION 5. Nonstatutory provisions.**

ASSEMBLY BILL 105**SECTION 5**

1 (1) **LOTTERY AND GAMING PROPERTY TAX CREDIT.**

2 (a) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected
3 by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, a
4 person who was eligible for a credit under section 79.10 (9) (bm), 1999 stats., or under
5 section 79.10 (10) (bn), 1999 stats., related to the 2000 property tax assessment, but
6 who did not receive the credit, may claim the credit by applying to the department
7 of revenue in the manner specified under section 79.10 (10) (bm) 2. of the statutes,
8 as created by this act, no later than October 1, 2001.

9 (b) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected
10 by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, the
11 department of revenue shall pay, from the appropriation under section 20.835 (3) (s)
12 of the statutes, as created by this act, all eligible claims under section 79.10 (9) (bm),
13 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 1999 property
14 tax assessment that the department received before October 2, 2000.

15 **SECTION 6. Initial applicability.**

16 (1) The treatment of sections 20.835 (3) (s) and 79.10 (10) (bn) of the statutes,
17 the renumbering of section 79.10 (10) (bm) of the statutes, and the creation of section
18 79.10 (10) (bm) 2. of the statutes first apply to credits based on the property tax
19 assessments as of January 1, 2001.

20 (END)



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBa0264/1

JK: King

ASSEMBLY AMENDMENT,
TO 2001 ASSEMBLY BILL 105

in 2-22-01
needed Monday 2-26 AM

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

2 1. Page 3, line 10: delete lines 10 to 24 and substitute:

3 "SECTION ^{4c} 79.10 (10) (bn) of the statutes is renumbered 79.10(10)(bn)1. and
4 amended to read: Δ Δ Δ

5 79.10 (10) (bn) 1. If a person who owns and uses ^{plain} property as specified under
6 sub. (1) (dm) ^Y as of the certification date under par. (a) ⁵ transfers the property after
7 the certification date, the transferee may apply to the treasurer of the county in
8 which the property is located or, if the property is located in a city that collects taxes
9 under s. 74.87, to the treasurer of the city in which the property is located for the
10 credit under sub. (9) (bm) on a form prescribed by the department of revenue. The
11 transferee shall attest that, to the transferee's knowledge, the transferor used the
12 property in the manner specified under sub. (1) (dm) as of the certification date under

1 par. (a). A claim that is made under this paragraph subdivision is valid for the year
2 in which the property is transferred.

49

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1972 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185.

3 SECTION ~~20.835~~ 79.10 (10) (bn) 2. of the statutes is created to read:

4 79.10 (10) (bn) 2. A person who is eligible for a credit under subd. 1. but whose
5 property tax bill does not reflect the credit may claim the credit by applying to the
6 treasurer of the taxation district in which the property is located for the credit by
7 January 31 following the issuance of the person's property tax bill. Claims made
8 after January 31, but no later than October 1 following the issuance of the person's
9 property tax bill, shall be made to the department of revenue. Paragraph (bm), as
10 it applies to processing claims made under that paragraph, applies to processing
11 claims made under this subdivision, except that a claim that is made under this
12 subdivision is valid for the year in which the person took possession of the
13 transferred property under subd. 1."

14 2. Page 4, line 16: delete lines 16 to 19 and substitute:

initial app. 16

17 "(1) The treatment of section 20.835 (3) (s) of the statutes, the renumbering of
18 section 79.10 (10) (bm) and (bn) of the statutes, and the creation of section 79.10 (10)
19 (bm) 2. and (bn) 2. of the statutes first apply to credits based on the property tax
assessments as of January 1, 2001."

(END)