

2001 DRAFTING REQUEST

Bill

Received: 10/30/2000

Received By: jkreye

Wanted: Soon

Identical to LRB: ASA2 to AB941

For: Administration-Budget 6-8593

By/Representing: Holden

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - property
Transportation - airports

Extra Copies:

Pre Topic:

DOA:.....Holden -

Topic:

Property tax exemption for air carrier's hub facility

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 10/31/2000	csicilia 11/01/2000		_____			S&L Tax
/1			pgreensl 11/02/2000	_____	lrb_docadmin 11/02/2000		S&L Tax
/2	fasttn 11/03/2000	csicilia 11/06/2000	martykr 11/06/2000	_____	lrb_docadmin 11/06/2000		S&L Tax
	jkreye 11/06/2000	csicilia 12/04/2000		_____			
	jkreye 12/04/2000			_____			

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/3			pgreensl 12/05/2000	_____	lrb_docadmin 12/05/2000		S&L Tax
/4	fasttn 01/29/2001 jkreye 02/06/2001	jdyer 01/29/2001 wjackson 02/06/2001	rschluet 01/30/2001	_____ _____ _____	lrb_docadmin 01/30/2001		S&L Tax
/5			martykr 02/07/2001	_____ _____	lrb_docadmin 02/07/2001		

FE Sent For:

<END>

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Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

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pgreensl _____ lrb_docadmin
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/2	fasttn 11/03/2000 jkreye 11/06/2000	csicilia 11/06/2000	martykr 11/06/2000		lrb_docadmin 11/06/2000		
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/1		12 cjs 11/6/00	pgreensl 11/02/2000		lrb_docadmin 11/02/2000		

FE Sent For:

Handwritten signatures and dates:
11/6
11/6

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1/1	jkreye	11/1 oo js / 1	10/1 pg	11/1 pg KJ			

FE Sent For:

<END>

STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
101 East Wilson Street, Madison, Wisconsin

TOMMY G. THOMPSON
GOVERNOR

GEORGE LIGHTBOURN
SECRETARY



Division of Executive Budget and Finance
Post Office Box 7864
Madison, WI 53707-7864
Voice (608) 266-1736
Fax (608) 267-0372
TTY (608) 267-9629

Date: October 25, 2000

To: Steve Miller, LRB

From: Kerry Holden (6-8593) KH

Subject: Statutory Language Request - Airline Hub Facilities

We are requesting that statutory language be drafted for inclusion the budget regarding airline hub facilities. Specifically, we would like this legislation to mirror AB941 from the 1999 session, including Assembly Substitute Amendment 2, as passed by the Assembly. Please let me know if you have any questions about this request.

Thanks!



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-0832/7
JK&TNF/.....

JS

DOA:.....Holden - Property tax exemption for air carrier's hub facility
FOR 2001-03 BUDGET - NOT READY FOR INTRODUCTION

ms 10-31-00

SOON

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D-N
with equal amounts from the general fund and the transportation fund exceeding \$650,000 from each fund.

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau
TAXATION
PROPERTY TAXATION

This bill creates a property tax exemption for a hub facility operated by an air carrier. The bill defines "hub facility" as: a facility at an airport from which an air carrier company operated at least 45 common carrier departing flights each weekday in the prior year and from which it transported passengers to at least 15 nonstop destinations; or ~~an~~ an airport or any combination of airports in this state from which an air carrier company cumulatively operated at least 20 common carrier departing flights each weekday in the prior year, if the air carrier company's headquarters are in this state. The bill defines "air carrier" as any person engaged in the business of transportation in aircraft of persons or property for hire on regularly scheduled flights.

Under current law, revenues derived from aeronautics activities in this state, including moneys received from taxes on air carrier companies, from aircraft registration fees, and from general aviation fuel taxes, are deposited in the segregated transportation fund. Aeronautics activities are funded from a sum certain appropriation in the segregated transportation fund.

Beginning on July 1, 2003, this bill directs all revenues derived from aeronautics activities that are currently deposited in the transportation fund to a new appropriation. Aeronautics activities are funded from these receipts, instead of from a sum certain appropriation.

However, if the amounts received for aeronautics activities under the new appropriation are less than \$11,800,000, the aeronautics activities may be funded with revenue from the general fund in an amount that is equal to one-half of the difference between \$11,800,000 and the amount received under the new appropriation or \$650,000, whichever is less.

Finally, the bill creates an airport financing committee consisting of members appointed by the governor. The bill requires the committee to review and evaluate this state's airport system needs and the current system of funding those needs and to recommend changes, if any, to better meet those needs. The bill requires the committee to submit a report not later than December 31, 2001, to the legislature and to the governor containing the committee's evaluation, findings, and recommendations. The committee's recommendations, if any, should, if enacted, generate revenue in amounts equal to or greater than the sum of moneys appropriated for aeronautical activities in fiscal year 2001.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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:

(END)



**ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO 1999 ASSEMBLY BILL 941**

March 29, 2000 - Offered by Representatives STONE and JENSEN.

1 **AN ACT to repeal** 20.395 (2) (dq); **to amend** 20.395 (4) (aq), 20.395 (9) (rd), 20.395
2 (9) (td), 76.02 (1) and 78.55 (1); and **to create** 20.395 (2) (dc), 20.395 (2) (dr),
3 20.395 (2) (dt), 25.40 (1) (cd), 70.11 (40) and 77.65 of the statutes; **relating to:**
4 a property tax exemption for an air carrier that operates from a hub facility,
5 creating an airport financing committee, granting rule-making authority and
6 making appropriations.

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

7 **SECTION 1.** 20.395 (2) (dc) of the statutes is created to read:

8 20.395 (2) (dc) *Aeronautical activities matching supplement, state funds.* From
9 the general fund, a sum sufficient in each fiscal year equal to one-half of the
10 difference between \$11,800,000 and the amounts received under par. (dr) during the
11 preceding fiscal year, or equal to \$650,000, whichever is less, for the purposes of the

1 state's share of airport projects under ss. 114.34 and 114.35; for developing air
 2 marking and other air navigational facilities; for administration of the powers and
 3 duties of the secretary of transportation under s. 114.31; for costs associated with
 4 aeronautical activities under s. 114.31, except for the program under s. 114.31 (3) (b);
 5 and for the administration of other aeronautical activities, except aircraft
 6 registration under s. 114.20, authorized by law. No moneys may be encumbered from
 7 this appropriation for any fiscal year in excess of the amounts encumbered from the
 8 appropriation under par. (dt) for that fiscal year. No moneys may be encumbered
 9 from this appropriation for any fiscal year if the amounts received under par. (dr)
 10 during the previous fiscal year are equal to or greater than \$11,800,000.

note: bud

11 **SECTION 2.** 20.395 (2) (dq) of the statutes, as affected by 1999 Wisconsin Act 9
 12 is repealed.

note: bud

13 **SECTION 3.** 20.395 (2) (dr) of the statutes is created to read:

14 20.395 (2) (dr) *Aeronautical activities, state funds.* All moneys received from
 15 taxes on air carrier companies under ch. 76, from aircraft registration fees under s.
 16 114.20, from general aviation fuel taxes under subch. III of ch. 78, from sales and use
 17 taxes on noncommercial aircraft as determined under s. 77.65 and from any other
 18 tax or fee received from an aeronautical activity and deposited in the transportation
 19 fund, except moneys appropriated under pars. (dv) and (dx) and sub. (4) (es), and all
 20 moneys transferred under ~~1999~~²⁰⁰¹ Wisconsin Act (this act), section 14 (1), for the
 21 purposes of the state's share of airport projects under ss. 114.34 and 114.35; for
 22 developing air marking and other air navigational facilities; for administration of the
 23 powers and duties of the secretary of transportation under s. 114.31; for costs
 24 associated with aeronautical activities under s. 114.31, except for the program under

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1 s. 114.31 (3) (b); and for the administration of other aeronautical activities, except
2 aircraft registration under s. 114.20, authorized by law.

note: bud

3 SECTION 4. 20.395 (2) (dt) of the statutes is created to read:

4 20.395 (2) (dt) *Aeronautical activities supplement, state funds.* A sum sufficient
5 in each fiscal year equal to one-half of the difference between \$11,800,000 and the
6 amounts received under par. (dr) during the preceding fiscal year, or equal to
7 \$650,000, whichever is less, for the purposes of the state's share of airport projects
8 under ss. 114.34 and 114.35; for developing air marking and other air navigational
9 facilities; for administration of the powers and duties of the secretary of
10 transportation under s. 114.31; for costs associated with aeronautical activities
11 under s. 114.31, except for the program under s. 114.31 (3) (b); and for the
12 administration of other aeronautical activities, except aircraft registration under s.
13 114.20, authorized by law. No moneys may be encumbered from this appropriation
14 for any fiscal year in excess of the amounts encumbered from the appropriation
15 under par. (dc) for that fiscal year. No moneys may be encumbered from this
16 appropriation for any fiscal year if the amounts received under par. (dr) during the
17 previous fiscal year are equal to or greater than \$11,800,000.

note: bud

18 SECTION 5. 20.395 (4) (aq) of the statutes is amended to read:

19 20.395 (4) (aq) *Departmental management and operations, state funds.* The
20 amounts in the schedule for departmental planning and administrative activities
21 and the administration and management of departmental programs except those
22 programs under subs. (2) (bq), (cq) and ~~(dq)~~, (dc), (dr) and (dt) and (3) (iq), including
23 those activities in s. 85.07 and including not less than \$220,000 in each fiscal year
24 to reimburse the department of justice for legal services provided the department
25 under s. 165.25 (4) (a) and including activities related to the demand management

P.L.F.

1 and ride-sharing program under s. 85.24 that are not funded from the appropriation
2 under sub. (1) (bs), (bv) or (bx), the minority civil engineer scholarship and loan
3 repayment incentive grant program under s. 85.107, the Type 1 motorcycle, moped
4 and motor bicycle safety program under s. 85.30 and to match federal funds for mass
5 transit planning.

6 SECTION 6. 20.395 (9) (rd) of the statutes is amended to read:

7 20.395 (9) (rd) *Airport construction major cost carry-over.* When an airport
8 development project is approved by the governor under s. 114.33 (3), the moneys
9 allocated for the project from sub. (2) ~~(dq)~~ (dc), (dr), and (dt) shall be considered
10 encumbered and carried-over to subsequent years to meet the state's share of the
11 project.

12 SECTION 7. 20.395 (9) (td) of the statutes, as affected by 1999 Wisconsin Act 2
13 is amended to read:

14 20.395 (9) (td) *Real estate major cost carry-over.* Subject to s. 86.255, when a
15 highway, airport or railroad land acquisition project is approved by the secretary
16 under s. 84.09, 85.09 or 114.33, the moneys allocated for the project from subs. (2)
17 (bq), ~~(dq)~~ (dc), (dr), (dt), and (eq) and (3) (bq), (cq) and (eq) may be considered
18 encumbered.

19 SECTION 8. 25.40 (1) (cd) of the statutes is created to read:

20 25.40 (1) (cd) Taxes on the sale and use of noncommercial aircraft under ch. 77
21 as determined under s. 77.65

22 SECTION 9. 70.11 (4) ⁴¹ of the statutes is created to read:

23 70.11 ⁴¹ ~~(4)~~ HUB FACILITY. (a) In this subsection:

P.W.F.

P.W.F.

P.W.F.

1 1. "Air carrier company" means any person engaged in the business of
2 transportation in aircraft of persons or property for hire on regularly scheduled
3 flights. In this subdivision, "aircraft" has the meaning given in s. 76.02 (1).

4 2. "Hub facility" means any of the following:

5 a. A facility at an airport from which an air carrier company operated at least
6 45 common carrier departing flights each weekday in the prior year and from which
7 it transported passengers to at least 15 nonstop destinations, as defined by rule by
8 the department of revenue, or transported cargo to nonstop destinations, as defined
9 by rule by the department of revenue.

10 b. An airport or any combination of airports in this state from which an air
11 carrier company cumulatively operated at least 20 common carrier departing flights
12 each weekday in the prior year, if the air carrier company's headquarters, as defined
13 by rule by the department of revenue, is in this state.

14 (b) Property owned by an air carrier company that operates a hub facility in this
15 state, if the property is used in the operation of the air carrier company.

16 **SECTION 10.** 76.02 (1) of the statutes is amended to read:

17 76.02 (1) "Air carrier company" means any person engaged in the business of
18 transportation in aircraft of persons or property for hire on regularly scheduled
19 flights, except an air carrier company whose property is exempt from taxation under
20 s. 70.11 (b). In this subsection, "aircraft" means a completely equipped operating
21 unit, including spare flight equipment, used as a means of conveyance in air
22 commerce.

23 **SECTION 11.** 77.65 of the statutes is created to read:

24 **77.65 Determination of sales and use tax receipts for aeronautical**
25 **activities.** By July 1, 2003, and every July 1 thereafter, ~~for purposes of determining~~

P.W.F.

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1 ~~an amount for funding aeronautical activities under s. 20.395 (2) (dr) for the next~~
 2 ~~fiscal year~~ the department shall determine, and deposit in the transportation fund,
 3 the total amount of the sales tax and use tax, as imposed under ss. 77.52 and 77.53,
 4 paid in the immediately preceding calendar year on the sale and use of
 5 noncommercial aircraft.

6 SECTION 12. 78.55 (1) of the statutes is amended to read:

7 78.55 (1) "Air carrier company" has the meaning given in s. 76.02 (1) 70.11 (49)

8 (a) 1.

9 SECTION 13. Nonstatutory provisions.

10 (1) AIRPORT FINANCING COMMITTEE. There is created an airport financing
 11 committee consisting of members appointed by the governor. The governor shall
 12 appoint members representing the department of transportation, the department of
 13 commerce, airport managers, airlines serving this state, the general aviation
 14 community, the people of this state, and private businesses having an interest in
 15 transportation policy and financing. The committee shall review and evaluate this
 16 state's airport system needs and the current system of funding those needs and shall
 17 recommend changes, if any, to better meet those needs. The committee shall
 18 evaluate, among other things: aircraft registration fees; aviation fuel taxes and fees;
 19 allocation of sales tax receipts from the sale of aircraft, parts, and services to the
 20 appropriation account under section 20.395 (2) (dr) of the statutes, as created by this
 21 act, and allocation of other moneys to that appropriation account. The committee's
 22 recommendations, if any, should, if enacted, generate revenue in amounts equal to
 23 or greater than the sum of moneys appropriated for aeronautical activities in fiscal
 24 year 2001. Not later than December 31, 2000, the committee shall submit a report
 25 containing the committee's evaluation, findings, and recommendations to the

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transportation

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1 governor, and to the legislature in the manner provided under section 13.172 (2) of
2 the statutes.

3 **SECTION 14. Appropriation changes.**

4 (1) The unencumbered balance ⁹²⁵² of the appropriation ⁱⁿ to the department of
5 ~~transportation~~ under section 20.395 (2) (dq) ^{transportation} of the statutes immediately before the
6 effective date of this subsection is transferred to the appropriation account ^{account} under
7 section 20.395 (2) (dr) of the statutes, as created by this act. ^{1999 state.}

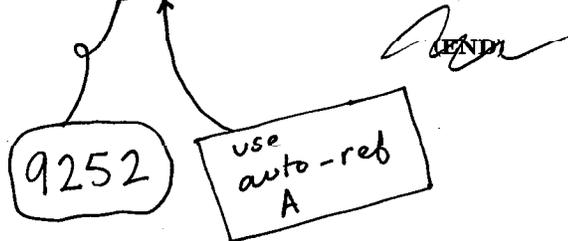
8 **SECTION 15. Initial applicability.**

9 (1) HUB FACILITY. The treatment of sections 70.11 (4), 76.02 (1) and 78.55 (1)
10 of the statutes first applies to the property tax assessments as of January 1, 2001.

11 (2) REVENUES RECEIVED FROM AD VALOREM TAX ON AIR CARRIERS. The treatment of
12 section 20.395 (2) (dr) of the statutes first applies to moneys received from taxes and
13 fees on July 1, 2003. ⁹⁴⁵²

14 **SECTION 16. Effective dates.** ~~This act takes effect on the day after publication,~~
15 ~~except as follows:~~

16 (1) The treatment of section 20.395 (2) (dc), (dq), (dr) and (dt) of the statutes
17 and SECTION 14 (1) of this act take effect on July 1, 2003.



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DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0832/dn
JK&TNF

October 30, 2000

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D-N

Kerry Holden:

Please review this draft carefully to ensure that it is consistent with your intent. In particular, the bill refers to several dates and dollar amounts, contained in Assembly Substitute Amendment 2 to 1999 Assembly Bill 941, that may need to be changed.

also

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

*no # addition,
in addition, ~~with respect to~~ do you want to
specify the number of committee members that
are to serve on the airport financing
committee? Do you also want to specify a
time at which the committee shall cease to
exist-exist?*

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DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0832/1dn
JK&TNF:cjs:pg

November 2, 2000

Kerry Holden:

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Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin
2001 - 2002 LEGISLATURE

2 (Redraft
LRB-0832/A makes has
JK&TNF:cjs:pg been run)

DOA:.....Holden – Property tax exemption for air carrier’s hub facility

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

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1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

This bill creates a property tax exemption for a hub facility operated by an air carrier. The bill defines “hub facility” as: a facility at an airport from which an air carrier company operated at least 45 common carrier departing flights each weekday in the prior year and from which it transported passengers to at least 15 nonstop destinations; or an airport or any combination of airports in this state from which an air carrier company cumulatively operated at least 20 common carrier departing flights each weekday in the prior year, if the air carrier company’s headquarters are in this state. The bill defines “air carrier” as any person engaged in the business of transportation in aircraft of persons or property for hire on regularly scheduled flights.

Under current law, revenues derived from aeronautics activities in this state, including moneys received from taxes on air carrier companies, from aircraft registration fees, and from general aviation fuel taxes, are deposited in the segregated transportation fund. Aeronautics activities are funded from a sum certain appropriation in the segregated transportation fund.

Beginning on July 1, 2003, this bill directs all revenues derived from aeronautics activities that are currently deposited in the transportation fund to a new appropriation. Aeronautics activities are funded from these receipts, instead of

from a sum certain appropriation. However, if the amounts received for aeronautics activities under the new appropriation are less than \$11,800,000, the aeronautics activities may be funded with equal amounts from the general fund and the transportation fund not exceeding \$650,000 from each fund.

Finally, the bill creates an airport financing committee consisting of members appointed by the governor. The bill requires the committee to review and evaluate this state's airport system needs and the current system of funding those needs and to recommend changes, if any, to better meet those needs. The bill requires the committee to submit a report not later than December 31, 2001, to the legislature and to the governor containing the committee's evaluation, findings, and recommendations. The committee's recommendations, if any, should, if enacted, generate revenue in amounts equal to or greater than the sum of moneys appropriated for aeronautical activities in fiscal year 2001.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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5 preceding fiscal year, or equal to \$650,000, whichever is less, for the purposes of the
6 state's share of airport projects under ss. 114.34 and 114.35; for developing air
7 marking and other air navigational facilities; for administration of the powers and
8 duties of the secretary of transportation under s. 114.31; for costs associated with
9 aeronautical activities under s. 114.31, except for the program under s. 114.31 (3) (b);
10 and for the administration of other aeronautical activities, except aircraft
11 registration under s. 114.20, authorized by law. No moneys may be encumbered from
12 this appropriation for any fiscal year in excess of the amounts encumbered from the
13 appropriation under par. (dt) for that fiscal year. No moneys may be encumbered

1 from this appropriation for any fiscal year if the amounts received under par. (dr)
2 during the previous fiscal year are equal to or greater than \$11,800,000.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3 **SECTION 2.** 20.395 (2) (dq) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4 **SECTION 3.** 20.395 (2) (dr) of the statutes is created to read:

~~****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.~~

5 20.395 (2) (dr) *Aeronautical activities, state funds.* All moneys received from
6 taxes on air carrier companies under ch. 76, from aircraft registration fees under s.
7 114.20, from general aviation fuel taxes under subch. III of ch. 78, from sales and use
8 taxes on noncommercial aircraft as determined under s. 77.65 and from any other
9 tax or fee received from an aeronautical activity and deposited in the transportation
10 fund, except moneys appropriated under pars. (dv) and (dx) and sub. (4) (es), and all
11 moneys transferred under 2001 Wisconsin Act ... (this act), section 9252 (1), for the
12 purposes of the state's share of airport projects under ss. 114.34 and 114.35; for
13 developing air marking and other air navigational facilities; for administration of the
14 powers and duties of the secretary of transportation under s. 114.31; for costs
15 associated with aeronautical activities under s. 114.31, except for the program under
16 s. 114.31 (3) (b); and for the administration of other aeronautical activities, except
17 aircraft registration under s. 114.20, authorized by law.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

18 **SECTION 4.** 20.395 (2) (dt) of the statutes is created to read:

19 20.395 (2) (dt) *Aeronautical activities supplement, state funds.* A sum sufficient
20 in each fiscal year equal to one-half of the difference between \$11,800,000 and the

1 amounts received under par. (dr) during the preceding fiscal year, or equal to
2 \$650,000, whichever is less, for the purposes of the state's share of airport projects
3 under ss. 114.34 and 114.35; for developing air marking and other air navigational
4 facilities; for administration of the powers and duties of the secretary of
5 transportation under s. 114.31; for costs associated with aeronautical activities
6 under s. 114.31, except for the program under s. 114.31 (3) (b); and for the
7 administration of other aeronautical activities, except aircraft registration under s.
8 114.20, authorized by law. No moneys may be encumbered from this appropriation
9 for any fiscal year in excess of the amounts encumbered from the appropriation
10 under par. (dc) for that fiscal year. No moneys may be encumbered from this
11 appropriation for any fiscal year if the amounts received under par. (dr) during the
12 previous fiscal year are equal to or greater than \$11,800,000.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

13 **SECTION 5.** 20.395 (4) (aq) of the statutes is amended to read:

14 20.395 (4) (aq) *Departmental management and operations, state funds.* The
15 amounts in the schedule for departmental planning and administrative activities
16 and the administration and management of departmental programs except those
17 programs under subs. (2) (bq), (cq) ~~and (dq), (dc), (dr), and (dt)~~ and (3) (iq), including
18 those activities in s. 85.07 and including not less than \$220,000 in each fiscal year
19 to reimburse the department of justice for legal services provided the department
20 under s. 165.25 (4) (a) and including activities related to the demand management
21 and ride-sharing program under s. 85.24 that are not funded from the appropriation
22 under sub. (1) (bs), (bv) or (bx), the minority civil engineer scholarship and loan
23 repayment incentive grant program under s. 85.107, the Type 1 motorcycle, moped

1 and motor bicycle safety program under s. 85.30 and to match federal funds for mass
2 transit planning.

3 **SECTION 6.** 20.395 (9) (rd) of the statutes is amended to read:

4 20.395 (9) (rd) *Airport construction major cost carry-over.* When an airport
5 development project is approved by the governor under s. 114.33 (3), the moneys
6 allocated for the project from sub. (2) (~~dq~~) (dc), (dr), and (dt) shall be considered
7 encumbered and carried-over to subsequent years to meet the state's share of the
8 project.

9 **SECTION 7.** 20.395 (9) (td) of the statutes is amended to read:

10 20.395 (9) (td) *Real estate major cost carry-over.* Subject to s. 86.255, when a
11 highway, airport or railroad land acquisition project is approved by the secretary
12 under s. 84.09, 85.09 or 114.33, the moneys allocated for the project from subs. (2)
13 (bq), (~~dq~~) (dc), (dr), (dt), and (eq) and (3) (bq), (cq) and (eq) may be considered
14 encumbered.

15 **SECTION 8.** 25.40 (1) (cd) of the statutes is created to read:

16 25.40 (1) (cd) Taxes on the sale and use of noncommercial aircraft under ch. 77
17 as determined under s. 77.65.

18 **SECTION 9.** 70.11 (41) of the statutes is created to read:

19 70.11 (41) HUB FACILITY. (a) In this subsection:

20 1. "Air carrier company" means any person engaged in the business of
21 transportation in aircraft of persons or property for hire on regularly scheduled
22 flights. In this subdivision, "aircraft" has the meaning given in s. 76.02 (1).

23 2. "Hub facility" means any of the following:

24 a. A facility at an airport from which an air carrier company operated at least
25 45 common carrier departing flights each weekday in the prior year and from which

1 it transported passengers to at least 15 nonstop destinations, as defined by rule by
2 the department of revenue, or transported cargo to nonstop destinations, as defined
3 by rule by the department of revenue.

4 b. An airport or any combination of airports in this state from which an air
5 carrier company cumulatively operated at least 20 common carrier departing flights
6 each weekday in the prior year, if the air carrier company's headquarters, as defined
7 by rule by the department of revenue, is in this state.

8 (b) Property owned by an air carrier company that operates a hub facility in this
9 state, if the property is used in the operation of the air carrier company.

10 **SECTION 10.** 76.02 (1) of the statutes is amended to read:

11 76.02 (1) "Air carrier company" means any person engaged in the business of
12 transportation in aircraft of persons or property for hire on regularly scheduled
13 flights, except an air carrier company whose property is exempt from taxation under
14 s. 70.11 (41) (b). In this subsection, "aircraft" means a completely equipped operating
15 unit, including spare flight equipment, used as a means of conveyance in air
16 commerce.

17 **SECTION 11.** 77.65 of the statutes is created to read:

18 **77.65 Determination of sales and use tax receipts for aeronautical**
19 **activities.** By July 1, 2003, and every July 1 thereafter, the department shall
20 determine, and deposit in the transportation fund, the total amount of the sales tax
21 and use tax, as imposed under ss. 77.52 and 77.53, paid in the immediately preceding
22 calendar year on the sale and use of noncommercial aircraft.

23 **SECTION 12.** 78.55 (1) of the statutes is amended to read:

24 78.55 (1) "Air carrier company" has the meaning given in s. 76.02 (1) 70.11 (41)

25 (a) 1.

SECTION 9152. Nonstatutory provisions; transportation.

(1) AIRPORT FINANCING COMMITTEE. There is created an airport financing committee consisting of members appointed by the governor. The governor shall appoint members representing the department of transportation, the department of commerce, airport managers, airlines serving this state, the general aviation community, the people of this state, and private businesses having an interest in transportation policy and financing. The committee shall review and evaluate this state's airport system needs and the current system of funding those needs and shall recommend changes, if any, to better meet those needs. The committee shall evaluate, among other things: aircraft registration fees; aviation fuel taxes and fees; allocation of sales tax receipts from the sale of aircraft, parts, and services to the appropriation account under section 20.395 (2) (dr) of the statutes, as created by this act, and allocation of other moneys to that appropriation account. The committee's recommendations, if any, should, if enacted, generate revenue in amounts equal to or greater than the sum of moneys appropriated for aeronautical activities in fiscal year 2001. Not later than December 31, 2001, the committee shall submit a report containing the committee's evaluation, findings, and recommendations to the governor, and to the legislature in the manner provided under section 13.172 (2) of the statutes.

SECTION 9252. Appropriation changes; transportation.

(1) The unencumbered balance in the appropriation account under section 20.395 (2) (dq), 1999 stats., immediately before the effective date of this subsection is transferred to the appropriation account under section 20.395 (2) (dr) of the statutes, as created by this act.

SECTION 9344. Initial applicability; revenue.

TRANSFER OF FUNDS FOR AERONAUTICAL ACTIVITIES.

1 (1) HUB FACILITY. The treatment of sections 70.11 (41), 76.02 (1) and 78.55 (1)
2 of the statutes first applies to the property tax assessments as of January 1, 2001.

3 (2) REVENUES RECEIVED FROM AD VALOREM TAX ON AIR CARRIERS. The treatment of
4 section 20.395 (2) (dr) of the statutes first applies to moneys received from taxes and
5 fees on July 1, 2003.

6 **SECTION 9452. Effective dates; transportation.**

7 (1) The treatment of section 20.395 (2) (dc), (dq), (dr), and (dt) of the statutes
8 and SECTION 9252 (1) of this act take effect on July 1, 2003.

9 (END)

AERONAUTICAL ACTIVITIES.

=

CS

832/2
VK & TNF

D-N

date

Kerry Holder:

This draft makes a few technical corrections
to the bill. Please contact me if you have any
questions.

VK



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-0832/1
JK&TNF:cjs:pg

DOA:.....Holden - Property tax exemption for air carrier's hub facility
FOR 2001-03 BUDGET - NOT READY FOR INTRODUCTION

Mr. Kreye,
I took the liberty
of redrafting -0832
to incorporate PJD's
comments. I ran redraft
notes and forwarded to
you "Inbox". Thanks!
If OK, off to editing.
Dr. M. F.

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

This bill creates a property tax exemption for a hub facility operated by an air carrier. The bill defines "hub facility" as: a facility at an airport from which an air carrier company operated at least 45 common carrier departing flights each weekday in the prior year and from which it transported passengers to at least 15 nonstop destinations; or an airport or any combination of airports in this state from which an air carrier company cumulatively operated at least 20 common carrier departing flights each weekday in the prior year, if the air carrier company's headquarters are in this state. The bill defines "air carrier" as any person engaged in the business of transportation in aircraft of persons or property for hire on regularly scheduled flights.

Under current law, revenues derived from aeronautics activities in this state, including moneys received from taxes on air carrier companies, from aircraft registration fees, and from general aviation fuel taxes, are deposited in the segregated transportation fund. Aeronautics activities are funded from a sum certain appropriation in the segregated transportation fund.

Beginning on July 1, 2003, this bill directs all revenues derived from aeronautics activities that are currently deposited in the transportation fund to a new appropriation. Aeronautics activities are funded from these receipts, instead of

from a sum certain appropriation. However, if the amounts received for aeronautics activities under the new appropriation are less than \$11,800,000, the aeronautics activities may be funded with equal amounts from the general fund and the transportation fund not exceeding \$650,000 from each fund.

Finally, the bill creates an airport financing committee consisting of members appointed by the governor. The bill requires the committee to review and evaluate this state's airport system needs and the current system of funding those needs and to recommend changes, if any, to better meet those needs. The bill requires the committee to submit a report not later than December 31, 2001, to the legislature and to the governor containing the committee's evaluation, findings, and recommendations. The committee's recommendations, if any, should, if enacted, generate revenue in amounts equal to or greater than the sum of moneys appropriated for aeronautical activities in fiscal year 2001.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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.** 20.395 (2) (dc) of the statutes is created to read:

2 20.395 (2) (dc) *Aeronautical activities matching supplement, state funds.* From
3 the general fund, a sum sufficient in each fiscal year equal to one-half of the
4 difference between \$11,800,000 and the amounts received under par. (dr) during the
5 preceding fiscal year, or equal to \$650,000, whichever is less, for the purposes of the
6 state's share of airport projects under ss. 114.34 and 114.35; for developing air
7 marking and other air navigational facilities; for administration of the powers and
8 duties of the secretary of transportation under s. 114.31; for costs associated with
9 aeronautical activities under s. 114.31, except for the program under s. 114.31 (3) (b);
10 and for the administration of other aeronautical activities, except aircraft
11 registration under s. 114.20, authorized by law. No moneys may be encumbered from
12 this appropriation for any fiscal year in excess of the amounts encumbered from the
13 appropriation under par. (dt) for that fiscal year. No moneys may be encumbered

1 from this appropriation for any fiscal year if the amounts received under par. (dr)
2 during the previous fiscal year are equal to or greater than \$11,800,000.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3 **SECTION 2.** 20.395 (2) (dq) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4 **SECTION 3.** 20.395 (2) (dr) of the statutes is created to read:

~~****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.~~

5 20.395 (2) (dr) *Aeronautical activities, state funds.* All moneys received from
6 taxes on air carrier companies under ch. 76, from aircraft registration fees under s.
7 114.20, from general aviation fuel taxes under subch. III of ch. 78, from sales and use
8 taxes on noncommercial aircraft as determined under s. 77.65 and from any other
9 tax or fee received from an aeronautical activity and deposited in the transportation
10 fund, except moneys appropriated under pars. (dv) and (dx) and sub. (4) (es), and all
11 moneys transferred under 2001 Wisconsin Act (this act), section 9252 (1), for the
12 purposes of the state's share of airport projects under ss. 114.34 and 114.35; for
13 developing air marking and other air navigational facilities; for administration of the
14 powers and duties of the secretary of transportation under s. 114.31; for costs
15 associated with aeronautical activities under s. 114.31, except for the program under
16 s. 114.31 (3) (b); and for the administration of other aeronautical activities, except
17 aircraft registration under s. 114.20, authorized by law.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

18 **SECTION 4.** 20.395 (2) (dt) of the statutes is created to read:

19 20.395 (2) (dt) *Aeronautical activities supplement, state funds.* A sum sufficient
20 in each fiscal year equal to one-half of the difference between \$11,800,000 and the

P 3,7 + 8

1 amounts received under par. (dr) during the preceding fiscal year, or equal to
2 \$650,000, whichever is less, for the purposes of the state's share of airport projects
3 under ss. 114.34 and 114.35; for developing air marking and other air navigational
4 facilities; for administration of the powers and duties of the secretary of
5 transportation under s. 114.31; for costs associated with aeronautical activities
6 under s. 114.31, except for the program under s. 114.31 (3) (b); and for the
7 administration of other aeronautical activities, except aircraft registration under s.
8 114.20, authorized by law. No moneys may be encumbered from this appropriation
9 for any fiscal year in excess of the amounts encumbered from the appropriation
10 under par. (dc) for that fiscal year. No moneys may be encumbered from this
11 appropriation for any fiscal year if the amounts received under par. (dr) during the
12 previous fiscal year are equal to or greater than \$11,800,000.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

13 SECTION 5. 20.395 (4) (aq) of the statutes is amended to read:

14 20.395 (4) (aq) *Departmental management and operations, state funds.* The
15 amounts in the schedule for departmental planning and administrative activities
16 and the administration and management of departmental programs except those
17 programs under subs. (2) (bq), (cq) ~~and (dq), (dc), (dr), and (dt)~~ and (3) (iq), including
18 those activities in s. 85.07 and including not less than \$220,000 in each fiscal year
19 to reimburse the department of justice for legal services provided the department
20 under s. 165.25 (4) (a) and including activities related to the demand management
21 and ride-sharing program under s. 85.24 that are not funded from the appropriation
22 under sub. (1) (bs), (bv) or (bx), the minority civil engineer scholarship and loan
23 repayment incentive grant program under s. 85.107, the Type 1 motorcycle, moped

1 and motor bicycle safety program under s. 85.30 and to match federal funds for mass
2 transit planning.

3 **SECTION 6.** 20.395 (9) (rd) of the statutes is amended to read:

4 20.395 (9) (rd) *Airport construction major cost carry-over.* When an airport
5 development project is approved by the governor under s. 114.33 (3), the moneys
6 allocated for the project from sub. (2) ~~(dq)~~ (dc), (dr), and (dt) shall be considered
7 encumbered and carried-over to subsequent years to meet the state's share of the
8 project.

9 **SECTION 7.** 20.395 (9) (td) of the statutes is amended to read:

10 20.395 (9) (td) *Real estate major cost carry-over.* Subject to s. 86.255, when a
11 highway, airport or railroad land acquisition project is approved by the secretary
12 under s. 84.09, 85.09 or 114.33, the moneys allocated for the project from subs. (2)
13 (bq), ~~(dq)~~ (dc), (dr), (dt), and (eq) and (3) (bq), (cq) and (eq) may be considered
14 encumbered.

15 **SECTION 8.** 25.40 (1) (cd) of the statutes is created to read:

16 25.40 (1) (cd) Taxes on the sale and use of noncommercial aircraft under ch. 77
17 as determined under s. 77.65.

18 **SECTION 9.** 70.11 (41) of the statutes is created to read:

19 70.11 (41) HUB FACILITY. (a) In this subsection:

20 1. "Air carrier company" means any person engaged in the business of
21 transportation in aircraft of persons or property for hire on regularly scheduled
22 flights. In this subdivision, "aircraft" has the meaning given in s. 76.02 (1).

23 2. "Hub facility" means any of the following:

24 a. A facility at an airport from which an air carrier company operated at least
25 45 common carrier departing flights each weekday in the prior year and from which

1 it transported passengers to at least 15 nonstop destinations, as defined by rule by
2 the department of revenue, or transported cargo to nonstop destinations, as defined
3 by rule by the department of revenue.

4 b. An airport or any combination of airports in this state from which an air
5 carrier company cumulatively operated at least 20 common carrier departing flights
6 each weekday in the prior year, if the air carrier company's headquarters, as defined
7 by rule by the department of revenue, is in this state.

8 (b) Property owned by an air carrier company that operates a hub facility in this
9 state, if the property is used in the operation of the air carrier company.

10 **SECTION 10.** 76.02 (1) of the statutes is amended to read:

11 76.02 (1) "Air carrier company" means any person engaged in the business of
12 transportation in aircraft of persons or property for hire on regularly scheduled
13 flights, except an air carrier company whose property is exempt from taxation under
14 s. 70.11 (41) (b). In this subsection, "aircraft" means a completely equipped operating
15 unit, including spare flight equipment, used as a means of conveyance in air
16 commerce.

17 **SECTION 11.** 77.65 of the statutes is created to read:

18 **77.65 Determination of sales and use tax receipts for aeronautical**
19 **activities.** By July 1, 2003, and every July 1 thereafter, the department shall
20 determine, and deposit in the transportation fund, the total amount of the sales tax
21 and use tax, as imposed under ss. 77.52 and 77.53, paid in the immediately preceding
22 calendar year on the sale and use of noncommercial aircraft.

23 **SECTION 12.** 78.55 (1) of the statutes is amended to read:

24 78.55 (1) "Air carrier company" has the meaning given in s. ~~76.02(1)~~ 70.11 (41)
25 (a) 1.

SECTION 9152. Nonstatutory provisions; transportation.

(1) AIRPORT FINANCING COMMITTEE. There is created an airport financing committee consisting of members appointed by the governor. The governor shall appoint members representing the department of transportation, the department of commerce, airport managers, airlines serving this state, the general aviation community, the people of this state, and private businesses having an interest in transportation policy and financing. The committee shall review and evaluate this state's airport system needs and the current system of funding those needs and shall recommend changes, if any, to better meet those needs. The committee shall evaluate, among other things: aircraft registration fees; aviation fuel taxes and fees; allocation of sales tax receipts from the sale of aircraft, parts, and services to the appropriation account under section 20.395 (2) (dr) of the statutes, as created by this act, and allocation of other moneys to that appropriation account. The committee's recommendations, if any, should, if enacted, generate revenue in amounts equal to or greater than the sum of moneys appropriated for aeronautical activities in fiscal year 2001. Not later than December 31, 2001, the committee shall submit a report containing the committee's evaluation, findings, and recommendations to the governor, and to the legislature in the manner provided under section 13.172 (2) of the statutes.

SECTION 9252. Appropriation changes; transportation.

(1) The unencumbered balance in the appropriation account under section 20.395 (2) (dq), 1999 stats., immediately before the effective date of this subsection is transferred to the appropriation account under section 20.395 (2) (dr) of the statutes, as created by this act.

SECTION 9344. Initial applicability; revenue.

file

1 (1) HUB FACILITY. The treatment of sections 70.11 (41), 76.02 (1) and 78.55 (1)
2 of the statutes first applies to the property tax assessments as of January 1, 2001.

3 (2) REVENUES RECEIVED FROM AD VALOREM TAX ON AIR CARRIERS. The treatment of
4 section 20.395 (2) (dr) of the statutes first applies to moneys received from taxes and
5 fees on July 1, 2003.

6 **SECTION 9452. Effective dates; transportation.**

7 (1) The treatment of section 20.395 (2) (dc), (dq), (dr), and (dt) of the statutes
8 and SECTION 9252 (1) of this act take effect on July 1, 2003.

9 (END)

title

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0832/2dn
JK:cjs:km

November 6, 2000

Kerry Holden:

This draft makes a few technical corrections to the bill. Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Kreye, Joseph

From: Holden, Kerry
Sent: Friday, December 01, 2000 4:50 PM
To: Kreye, Joseph
Subject: LRB Draft: 01-0832/2 Property tax exemption for air carrier's hub facility - date change request

Could you please make the following date changes to the air carrier hub facility draft:

- on p. 6, line 19, the date should be July 1, 2004, and every July 1 thereafter...
- on p. 7, line 16 should read: "...year 2002. Not later than December 31, 2002,..."
- on p. 8, line 3, the date should be January 1, 2002.
- on p. 8, line 6, the date should be July 1, 2004.
- on p. 8, line 9, the date should be July 1, 2004.

Feel free to call if you have any questions. Thanks!

Kerry Holden

Tax, Finance & Local Government Team
DOA State Budget Office
Phone: (608)266-8593
Fax: (608)267-0372
Email: Kerry.Holden@doa.state.wi.us

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

From: Marty, Karen
Sent: Monday, November 06, 2000 12:18 PM
To: Holden, Kerry
Cc: Koskinen, John; Currier, Dawn; Hanaman, Cathlene; Haugen, Caroline
Subject: LRB Draft: 01-0832/2 Property tax exemption for air carrier's hub facility

Following is the PDF version of draft 01-0832/2.



01-0832/2



01-0832/2dn