



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

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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

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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)