

2005 DRAFTING REQUEST

Senate Amendment (SA-SB83)

Received: **03/09/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Cathy Stepp (608) 266-1832**

By/Representing: **Scott**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Local Gov't - tax incr financing**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Stepp@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Changes to tax incremental financing (TIF) law; DOR enforcement authority

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	mshovers 03/09/2005	csicilia 03/09/2005	rschlue 03/09/2005	_____	Inorthro 03/09/2005	Inorthro 03/09/2005	
/2	mshovers 03/10/2005	wjackson 03/10/2005	pgreensl 03/10/2005	_____	Inorthro 03/10/2005	Inorthro 03/10/2005	

FE Sent For:

<END>

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/1	mshovers 03/09/2005	csicilia 03/09/2005	rschluet 03/09/2005	_____	lnorthro 03/09/2005	lnorthro 03/09/2005	

12 MES 3/10/05
FE Sent For: 12 Wlj 3/10
3/10 p8
3/10 p8m
<END>

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CJS

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/1	mshovers	1 gjs	3/9	4			
11 WES	3/9/05		05				

FE Sent For:

<END>

2nd set of instructions

model penalty on existing refusal
to certify under sub (5)(d)

If no compliance, DOR may refuse
to certify ^{it} base of a new dist.

Before DOR may certify base for
a TFP created after a mixed
use TFP, city must demonstrate
compliance w/ 35% or 3.a. to c. tests

~~Build a foundation - people do invest on a tax free basis~~
~~501(c)(3)~~

AM, AB63

If prof plan must be AM; to do this (be in compliance) deny count of total cap of 4 AM; of prog. plan

Sen. Stepp

give DOR enforcement auth to be able to enforce the 35% req from

66.1105(2)(cm) ~~AM~~

If not complied w/ DOR can:

a) deny certifying an increment on ~~the~~

b) may deny cert of any new TIP in that muni unless the TIP is

in compliance w/ the 35% req under s. 66.1105(2)(cm)

Also see 11.05(2)(f) 3. - must comply w/ tax stat, the am, or DOR may, until city AM's plan to be in compliance



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa0295/1

MES...A:...

[Handwritten scribble] *[Handwritten initials]*

SENATE AMENDMENT,
TO 2005 SENATE BILL 83

*bill with ✓
SAV*

*WANTED;
TODAY*

At the locations indicated, amend the bill as follows:

1. Page 5, line 20: delete "and 5." and substitute "and ~~5.~~ 5. and 7.".

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

"SECTION 5e. 66.1105 (4) (h) 7. of the statutes is created to read:

66.1105 (4) (h) 7. If the department of revenue ^{acting under sub. (5) (dm),} makes a determination described in sub. (5) (de) ^{relating to a mixed-use development tax incremental district}, a planning commission may amend its project plan to ensure that ^{with regard to that mixed-use district,} the percentage of lands proposed for newly platted residential use does not exceed the percentage specified in sub. (2) (cm), or that at least one of the conditions specified in sub. (2) (f) 3. a. to c. apply, even if such an amendment to a project plan would exceed the number of amendments allowed under subd. (h) 2.". ✓

3. Page 7, line 2: after that line insert:

"SECTION 6e. 66.1105 (5) (d) of the statutes is amended to read:

66.1105 (5) (d) ~~The Subject to pars. (de) and (dm),~~ the department of revenue may not certify the tax incremental base as provided in par. (b) until it determines that each of the procedures and documents required by sub. (4) (a), (b), (gm) or (h) and par. (b) has been timely completed and all notices required under sub. (4) (a), (b), (gm) or (h) timely given. The facts supporting any document adopted or action taken to comply with sub. (4) (a), (b), (gm) or (h) are not subject to review by the department of revenue under this paragraph, except that the department may not certify the tax incremental base as provided in par. (b) until it reviews and approves of the findings that are described in sub. (4) (gm) 4. c.

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326.

SECTION 6g. 66.1105 (5) (de) of the statutes is created to read:

66.1105 (5) (de) With regard to a mixed-use development tax incremental district, the department of revenue may not certify the tax incremental base of such a district if the department determines that any of the following apply:

1. The lands proposed for newly platted residential use exceeds the percentage specified in sub. (2) (cm).

2. None of the conditions specified in sub. (2) (f) 3. a. to c. apply.

SECTION 6i. 66.1105 (5) (dm) of the statutes is created to read:

66.1105 (5) (dm) If the department of revenue certifies the base of a mixed-use development tax incremental district, the department may not certify the tax incremental base of any other type of ~~district~~ ^{tax incremental district} following the the certification of the tax incremental base of ^{the} mixed-use development district if the department determines that any of the conditions specified in par. (de) apply to ~~the~~ ^{that} mixed-use development district.

tax incremental

tax incremental district in that city

))

(END)

Shovers, Marc

From: Manley, Scott
Sent: Thursday, March 10, 2005 8:19 AM
To: Shovers, Marc
Subject: TIF Amendment

Marc,

Following is the proposed language for the section of the amendment that deals with DOR certifying increment for future TID's.

66.1105 (5) (dm) If the department of revenue certifies the tax incremental base of a mixed-use development tax incremental district and then determines that the district exceeds the percentage specified in sub. 2(m), the department may not certify the tax incremental base of any other tax incremental district in that city until the department certifies that the mixed-use development district is brought back into compliance with the percentage specified in sub. 2(m).

*Scott says include refs. to
“(2)(cm) & (2)(f) 3, a, to c, NOT
“(2)(m)”*



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa0295/2

MES:cjs:rs

+WJ
Pmk

SENATE AMENDMENT,
TO 2005 SENATE BILL 83

Now

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 5, line 20: delete "and 5." and substitute "and 5., ²5. and 7."
- 3 **2.** Page 6, line 10: after that line insert:
- 4 "SECTION 5e. 66.1105 (4) (h) 7. of the statutes is created to read:
- 5 66.1105 (4) (h) 7. If the department of revenue, acting under sub. (5) (dm),
6 makes a determination ^{that any of the conditions listed} ~~described~~ in sub. (5) (de) ^{relating to a mixed-use} ~~development tax incremental district~~, a planning commission may amend its project
7 plan to ensure that, with regard to that mixed-use district, the percentage of lands
8 proposed for newly platted residential use does not exceed the percentage specified
9 in sub. (2) (cm), or that at least one of the conditions specified in sub. (2) (f) 3. a. to
10 c. apply, even if such an amendment to a project plan would exceed the number of
11 amendments allowed under subd. (h) 2."
- 12
- 13 **3.** Page 7, line 2: after that line insert:

1 "SECTION 6e. 66.1105 (5) (d) of the statutes is amended to read:

2 66.1105 (5) (d) The Subject to pars. (de) and (dm), the department of revenue
3 may not certify the tax incremental base as provided in par. (b) until it determines
4 that each of the procedures and documents required by sub. (4) (a), (b), (gm) or (h)
5 and par. (b) has been timely completed and all notices required under sub. (4) (a), (b),
6 (gm) or (h) timely given. The facts supporting any document adopted or action taken
7 to comply with sub. (4) (a), (b), (gm) or (h) are not subject to review by the department
8 of revenue under this paragraph, except that the department may not certify the tax
9 incremental base as provided in par. (b) until it reviews and approves of the findings
10 that are described in sub. (4) (gm) 4. c.

11 SECTION 6g. 66.1105 (5) (de) of the statutes is created to read:

12 66.1105 (5) (de) With regard to a mixed-use development tax incremental
13 district, the department of revenue may not certify the tax incremental base of such
14 a district if the department determines that any of the following apply:

- 15 1. The lands proposed for newly platted residential use exceed the percentage
- 16 specified in sub. (2) (cm).
- 17 2. None of the conditions specified in sub. (2) (f) 3. a. to c. apply.

18 SECTION 6i. 66.1105 (5) (dm) of the statutes is created to read:

19 66.1105 (5) (dm) If the department of revenue certifies the tax incremental base
 20 of a mixed-use development tax incremental district, the department may not certify
 21 the tax incremental base of any other ~~tax~~ tax incremental district in that city
 22 ~~following the the certification of the tax incremental base of the mixed-use~~
 23 development district ~~if the department determines that any of the~~ conditions
 24 specified in ~~sub. (2) (f) 3. a. to c.~~ ~~that mixed-use development district.~~ ~~the~~

Handwritten notes:
 until the department certifies that
 complies with percentage specified in sub (2) (cm) and the
 sub (2) (f) 3. a. to c.
 (END)
 and then determines that any of the conditions listed in
 para (de) apply

20295

CCC to SA 2 to SB-83

In enrolling, the following corrections were made:

Page 1, line 10: delete "apply" and substitute "applies" @

Page 1, line 11: delete "(h)" @

(END)

wlj | 4-14-05



State of Wisconsin
2005-2006 LEGISLATURE

CORRECTIONS IN:

**SENATE AMENDMENT 2,
TO 2005 SENATE BILL 83**

Prepared by the Legislative Reference Bureau
(April 14, 2005)

In enrolling, the following corrections were made:

1. Page 1, line 10: delete "apply" and substitute "applies".
2. Page 1, line 11: delete "(h)".

(END)