



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2005 Assembly Bill 312**

**Assembly  
Amendment 1**

*Memo published:* November 21, 2005

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Current law provides that a person who owns land that has been assessed as agricultural land, for property tax purposes, and who converts the land's use so that the land is no longer eligible to be assessed as agricultural land must pay a penalty to the county in which the land is located. The county must distribute 50% of the penalty amount to the taxation district (a city, village, or town) in which the land is located.

Assembly Bill 312 requires the county to pay the taxation district its share of the penalty amount on or before August 20 of each year.

Assembly Amendment 1 deletes "on or before August 20" and instead specifies that the county must pay the taxation district its share of the penalty amount no later than 30 days after the county treasurer receives the payment.

### **Legislative History**

Assembly Amendment 1 was offered by the Assembly Committee on Rural Affairs and Renewable Energy. The committee recommended adoption of the amendment on a vote of Ayes 9; Noes, 0; and recommended passage of the bill, as amended, by the same vote.

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