



2005 ASSEMBLY BILL 1022

February 14, 2006 – Introduced by Representatives GIELOW, GOTTLIEB, JESKEWITZ and LEMAHIEU, by request of Ozaukee County Board. Referred to Committee on Urban and Local Affairs.

1 **AN ACT to amend** 43.64 (2) (b) 1.; and **to create** 43.64 (2) (c) of the statutes;
2 **relating to:** exempting a city, town, village, or school district from the county
3 library tax.

Analysis by the Legislative Reference Bureau

Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate. This bill excludes the amount levied by the county for public library capital expenditures when determining whether a city, town, village, or school district is exempt.

The bill also provides an exemption from the county library tax, if the county board approves, for a city, town, village, or school district that levies a tax for public library services, less the amount levied for public library capital expenditures, and spends for a library fund an amount that is not less than the average of the three previous years.

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:

