AN ACT to renumber 79.10 (8); to amend 79.10 (7m) (title) and 79.10 (7m) (a) 1. and 2. and (b) 1. and 2.; and to create 79.10 (7m) (c) and 79.10 (8) (a) of the statutes; relating to: distributing the school levy and lottery and gaming property tax credits.

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

SECTION 1b. 79.10 (7m) (title) of the statutes is amended to read:

79.10 (7m) (title) DISTRIBUTION TO MUNICIPALITIES.

SECTION 1m. 79.10 (7m) (a) 1. and 2. and (b) 1. and 2. of the statutes are amended to read:

79.10 (7m) (a) 1. The amount determined under sub. (4) shall be distributed by the department of administration to the counties on the 4th Monday in July.

2. The town, village or city Except as provided in par. (c), the county treasurer shall settle for the amounts distributed under this paragraph on the 4th Monday in March with the appropriate county treasurer each municipality and taxing jurisdiction in the county not later than August 20. Failure to settle timely under this subdivision subjects the town, village or city county treasurer to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages and cities except 1st class cities, in the county.

SECTION 2. 79.10 (7m) (c) of the statutes is created to read:

79.10 (7m) (c) Distribution to certain municipalities. 1. a. If, in any year, the total of the amounts determined under subs. (4) and (5) for any municipality is $3,000,000 or more, the municipality, with the approval of the majority of the members of the municipality’s governing body, may notify the department of administration to distribute the amounts directly to the municipality and the department of administration shall distribute the amounts at the
time and in the manner provided under pars. (a) 1. and (b) 1.

b. The treasurer of the municipality shall settle for the amounts distributed under par. (a) 1. on the 4th Monday in July with the appropriate county treasurer not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

2. a. The department of administration shall distribute the amounts determined under subs. (4) and (5) directly to any municipality that enacts an ordinance under s. 74.12 at the time and in the manner provided under pars. (a) 1. and (b) 1.

b. The treasurer of the municipality shall settle for the amounts distributed under par. (a) 1. on the 4th Monday in July with the appropriate county treasurer not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

**SECTION 3.** 79.10 (8) of the statutes is renumbered 79.10 (8) (b).

**SECTION 4.** 79.10 (8) (a) of the statutes is created to read:

79.10 (8) (a) If a county receives a payment under this section that, under s. 16.53, is made after the date specified in this section, that county shall as soon as possible distribute to each municipality and taxing jurisdiction in the county, the municipality’s and taxing jurisdiction’s share of the payment and of the interest in respect to that payment.

**SECTION 5. Initial applicability.**

(1) This act first applies to distributions in 2008.