



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2007 Wisconsin Act 190
[2007 Assembly Bill 77]

**Distribution of State Aid to Local
Governments**

2007 Wisconsin Act 190 modifies the procedure under which lottery and gaming property tax credits and school levy property tax credits are distributed by the state.

Under current law, the state pays the lottery and gaming property tax credit to each taxation district (city, village, and town) treasurer by the fourth Monday of March. The taxation district treasurer must pay each taxing jurisdiction its proportionate share of the credit no later than April 15.

Under current law, the state pays the school levy property tax credit to each taxation district treasurer by the fourth Monday in July. The taxation district treasurer must pay to the county treasurer the proportionate share of the credit required to be distributed to all other taxing jurisdictions no later than August 15. The county treasurer must pay each taxing jurisdiction its proportionate share of the credit no later than August 20.

Under 2007 Act 190, the state would pay both the lottery and gaming property tax credit and the school levy property tax credit on the same dates as under current law, but would pay them to the county treasurer instead of the taxation district treasurer. The county treasurer would be required to pay each taxing jurisdiction its proportionate share of the lottery and gaming property tax credit by April 15 and would be required to pay each taxing jurisdiction its proportionate share of the school levy property tax credit by August 20.

The Act provides that it does not apply to any municipality that has adopted an ordinance under s. 74.12, Stats., that allows real property taxes to be paid in three or more installments. In addition, the Act permits taxation districts whose total credit payments are \$3 million or more to request that the credits continue to be paid directly to them rather than to the county treasurer. If this option is selected, the taxation district treasurer is required to pay each taxing jurisdiction its proportionate share of the lottery and gaming property tax credit by April 15 and is required to pay the county treasurer the proportionate share of the credit required to distribute all other taxing jurisdictions no later than August 20.

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.

Effective Date: Act 190 takes effect with respect to lottery and gaming property tax credits and school levy property tax credits distributed in 2008.

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