State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX -

PLEASE DO NOT REMOVE FROM DRAFTING FILE

Date Transfer Requested: 01/22/2014 (Per: CMH)

☞Compile Draft – Appendix B ... Part I

A ☞ The 2013 drafting file for LRB–4017

B ☞ The 2013 drafting file for LRB–4025

C ☞ The 2013 drafting file for LRB–4026

D ☞ The 2013 drafting file for LRB–4035

This file has been copied/added to the drafting file for

2013 LRB–4039

2013 DRAFTING REQUEST

Bill

Received:	**1/17/2014**	Received By:	**pgrant**
Wanted:	**As time permits**	Same as LRB:	
For:	**Governor 6-1037**	By/Representing:	**Sara Hynek**
May Contact:		Drafter:	**pgrant**
Subject:	**Higher Education - tech. college**	Addl. Drafters:	
		Extra Copies:	**MDK**

Submit via email: **YES**
Requester's email: **sara.hynek@wisconsin.gov**
Carbon copy (CC) to: **michael.heifetz@wisconsin.gov**
kirsten.grinde@doa.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Property tax relief aid; revenue limit

Instructions:

See attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/?	pgrant 1/17/2014	wjackson 1/17/2014		_____ _____			
/1	pgrant 1/20/2014	wjackson 1/20/2014	jfrantze 1/17/2014	_____ _____	srose 1/17/2014		State S&L
/2	pgrant	wjackson	rschluet	_____	sbasford		State

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
	1/21/2014	1/21/2014	1/21/2014	_____	1/21/2014		S&L
/3	pgrant	wjackson	jmurphy	_____	mbarman		State
	1/22/2014	1/22/2014	1/21/2014	_____	1/21/2014		S&L
/4			jmurphy	_____	lparisi		State
			1/22/2014	_____	1/22/2014		S&L
/5		wjackson	jfrantze	_____	mbarman		State
		1/22/2014	1/22/2014	_____	1/22/2014		S&L

FE Sent For:

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/2	pgrant	wjackson	rschluet	_____	sbasford		State

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/3	pgrant 1/22/2014	wjackson 1/22/2014	jmurphy 1/21/2014	_____ _____	mbarman 1/21/2014		State S&L
/4			jmurphy 1/22/2014	_____ _____	lparisi 1/22/2014		State S&L

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/2	pgrant	wjackson	rschluet	_____	sbasford		State

JMTSB 1/22

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
	1/21/2014	1/21/2014	1/21/2014	_____	1/21/2014		S&L
/3			jmurphy 1/21/2014	_____ _____	mbarman 1/21/2014		State S&L

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/2			rschluet	_____	sbasford		State

/3 wj 1/21

Jm 1/21

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			1/21/2014	_____	1/21/2014		S&L

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/?	pgrant 1/17/2014	/1 wlj 1/17	wlj 1/17	KJF WLJ			

FE Sent For:

<END>

Grant, Peter

From: Hanaman, Cathlene
Sent: Thursday, January 16, 2014 3:59 PM
To: Grant, Peter; Kunkel, Mark
Subject: FW: Drafting Request - State of the State Bill

Importance: High

Please enter it for the governor and email to Sara. Use the budget bill nonstats numbering. They want all of these finalized by next Tuesday so you may want to get it outta here by tomorrow.

From: Hynek, Sara - DOA [mailto:Sara.Hynek@wisconsin.gov]
Sent: Thursday, January 16, 2014 1:53 PM
To: Hanaman, Cathlene
Cc: Ziegler, Paul - DOA
Subject: Drafting Request - State of the State Bill
Importance: High

Hi Cathlene – this is a drafting request relating to technical college aid and property tax levies. The general intent is to supplant a portion of the tech college levies with GPR. I would characterize this item as very likely to be included in the bill and high priority.

- Provide $350,000,000 in FY15 in a new annual GPR appropriation for WTCS. Let's use the placeholder "Property tax relief aid to district boards."

- Specify that the amount provided to each district shall be determined by dividing the appropriated amount by the total equalized value of all technical college districts as of January 1, 2013 (excluding the value of TIF districts), and then multiplying the faction by the district's equalized value (again excluding the value of TIF districts) as of January 1, 2013. The system board should notify district boards of the aid allocations no later than September 1, 2014. For the out years - we need to find out if this calculation will be performed annually, or if the aid amounts determined in FY15 are perpetual, and will let you know.

- Eliminate that current law levy limit in 38.16(3). Instead, create a revenue limit as follows: for taxes levied in 2014 or any year after, the sum of property taxes levied for operational purposes ("tax levy" in 38.16) and of property tax relief aid may not exceed the sum of these items in the prior year plus an adjustment for the valuation factor. We intend that the sum of the operational levy and the new aid grow only by the percentage increase net new construction. I think we would keep the exceptions to the limit that exist in current law, but tweak them to fit a revenue limit structure.

- It appears that, currently, the district board has discretion over when the payments are actually made to districts, as Chapter 38 is mostly silent on timing. I think that would be the case here also, at least for now.

Please let me know of questions. Also, could you let me know who will be working on this draft, so I can provide additional information as we receive it?

Thanks!

Sara Hynek
Team Leader, Education and Workforce Development Team
State Budget Office
Wisconsin Department of Administration

6-1037

Grant, Peter

From: Hynek, Sara - DOA <Sara.Hynek@wisconsin.gov>
Sent: Friday, January 17, 2014 10:00 AM
To: Grant, Peter
Subject: RE: Drafting Request - State of the State Bill

Peter, also to update the original instructions below – the aid calculation is to be performed once, and then that is the aid you get going forward (similar to the way that shared revenue payments were frozen, I guess?).

Also, we may decide to specify a date for payment.

From: Grant, Peter [mailto:Peter.Grant@legis.wisconsin.gov]
Sent: Friday, January 17, 2014 9:00 AM
To: Hynek, Sara - DOA
Subject: RE: Drafting Request - State of the State Bill

Wait, you're right. For the 2014 levy, the district would add the amount of the levy in 2013 plus the amount of property tax relief aid received in the prior year ($0), and could increase the sum by the valuation factor. That works.

From: Hynek, Sara - DOA [mailto:Sara.Hynek@wisconsin.gov]
Sent: Friday, January 17, 2014 8:56 AM
To: Grant, Peter
Cc: Kunkel, Mark
Subject: RE: Drafting Request - State of the State Bill

Hi Peter – I guess I was assuming that the calculation for 2014 would just have a $0 in the aid line, so to speak. But, if it's clearer, let's just delay for 1 year. We would still need the levy limit to apply for 2014, though.

From: Grant, Peter [mailto:Peter.Grant@legis.wisconsin.gov]
Sent: Thursday, January 16, 2014 7:07 PM
To: Hynek, Sara - DOA
Cc: Kunkel, Mark - LEGIS
Subject: RE: Drafting Request - State of the State Bill

Hi Sara,

For the revenue limit in 2014, there won't be any "property tax relief aid" in the previous year to add to the levy in the previous year. Do you have a substitute that you want to use, or do want to delay the limit for one year?

That's all I've got for now. By the way, when do you need to see a first draft?

Peter

From: Hanaman, Cathlene
Sent: Thursday, January 16, 2014 3:58 PM
To: Grant, Peter; Kunkel, Mark
Subject: FW: Drafting Request - State of the State Bill

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Thanks!

Sara Hynek
Team Leader, Education and Workforce Development Team
State Budget Office
Wisconsin Department of Administration
608-266-1037

Date (time) needed TODAY

LRB - 4025/1

PG : Wij :

BILL

Use the appropriate components and routines developed for bills.

AN ACT . . . [generate catalog] ***to repeal*** . . . ; ***to renumber*** . . . ; ***to consolidate and renumber*** . . . ; ***to renumber and amend*** . . . ; ***to consolidate, renumber and amend*** . . . ; ***to amend*** . . . ; ***to repeal and recreate*** . . . ; and ***to create*** . . . of the statutes; **relating to:** providing technical college property tax relief aid, a revenue limit, and making an appropriation

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

establishing a technical college district

Analysis by the Legislative Reference Bureau

If titles are needed in the analysis, in the component bar:
For the main heading, execute: . . . . . **create → anal: → title: → head**
For the subheading, execute: . . . . . **create → anal: → title: → sub**
For the sub–subheading, execute: . . . . . **create → anal: → title: → sub–sub**
For the analysis text, in the component bar:
For the text paragraph, execute: . . . . . **create → anal: → text**

(Attached)

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

SECTION #.

SEC. # CR. 20.292 (1) (dp)

20.292 (1)(dp) Property tax relief aid. ~~to districts~~ A sum sufficient ~~schedule for~~ property tax relief aid to technical college districts under s. 38.16(4).

equal to the amount necessary to distribute the ~~aid specified under s. 38.16 (4)~~

SEC. # AM, 38.16 (title)

38.16 (title) District tax levy; revenue limit; property tax relief aid.

~~SEC. # CR, 38.16(3)(a) 2w.~~

~~38.16 (3)(a) 2w. "Revenue" means the sum of the tax levy and property tax relief aid under sub. (4).~~

SEC. # CR, 38.16 (3)(a) 1m.

38.16 (3)(a) 1m. "Equalized value" excludes the value of tax incremental districts.

Section #. 38.16 (3) (a) 2. of the statutes, as affected by 2013 Wisconsin Act 20, is amended to read:

38.16 (3) (a) 2. "Excess ~~levy~~ revenue" means the amount by which a district board's ~~tax levy~~ revenue exceeds the limit under this subsection.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

SEC. # CR. 38.16 (3)(a)2w.

38.16 (3)(a)2w. "Revenue" means the sum of the tax levy and property tax relief aid under sub. (4).

SEC. # RP. 38.16 (3)(b)

Section #. 38.16 (3) (be) of the statutes, as created by 2013 Wisconsin Act 20, is amended to read:

38.16 (3) (be) Notwithstanding sub. (1), no district board may increase its ~~tax levy~~ revenue in ~~2013~~ the 2014-15 school year or in any school year thereafter by a percentage that exceeds the district's valuation factor, except as provided in pars. (bg) and (br).

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

Section #. 38.16 (3) (bg) 2. of the statutes, as created by 2013 Wisconsin Act 20, is amended to read:

38.16 (3) (bg) 2. If a district board's allowable ~~levy~~ revenue under this subsection in ~~2013~~ the 2014-15 school year, or any school year thereafter, is greater than its actual ~~levy~~ revenue in that ~~year~~ school year, the limit otherwise applicable to the district board under this subsection in the succeeding school year is increased by the difference between the prior school year's allowable ~~levy~~ revenue and the prior school year's actual ~~levy~~ revenue, as determined by the department of revenue, up to a maximum increase of 0.5 percent of the actual ~~levy~~ revenue in that prior school year, if the district board approves the increase by a three–fourths vote.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

Section #. 38.16 (3) (br) 1. of the statutes, as affected by 2013 Wisconsin Act 20, is amended to read:

38.16 (3) (br) 1. If a district board wishes to exceed the limit otherwise applicable to the district under this subsection, it shall adopt a resolution supporting inclusion in the final district budget of an amount equal to the proposed excess ~~levy~~ revenue. The resolution shall be filed as provided in s. 8.37. Within 10 days after adopting the resolution, the district board shall notify the board of the scheduled date of the referendum and submit a copy of the resolution to the board. The district board shall call a special referendum for the purpose of submitting the resolution to the electors of the district for approval or rejection. In lieu of a special referendum, the district board may specify that the referendum be held at the next succeeding spring primary or election or partisan primary or general election, if such election is to be held not sooner than 70 days after the filing of the resolution of the district board. The district board shall certify the results of the referendum to the board within 10 days after the referendum is held.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

Was added by 2013 Wisconsin Act 20

Section #. 38.16 (3) (br) 2. of the statutes is amended to read:

38.16 (3) (br) 2. The district board shall publish type A, B, C, D, and E notices of the referendum under s. 10.01 (2). Notwithstanding s. 10.01 (2) (a), the type A notice shall include a statement of the amount of the excess ~~levy~~ revenue specified in subd. 1. and a copy of the resolution under subd. 1. Section 5.01 (1) applies in the event of failure to comply with the notice requirements of this subdivision.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

Section #. 38.16 (3) (c) (intro.) of the statutes, as affected by 2013 Wisconsin Act 20, is amended to read:

38.16 (3) (c) (intro.) Except as provided in par. (d), if the board determines that a district board ~~imposed an excess levy~~ exceeded its limit under this subsection, the board shall do all of the following:

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

as affected by 2013 Wisconsin Act 20

Section #. 38.16 (3) (c) 1. of the statutes is amended to read:

38.16 (3) (c) 1. Reduce the amount of state aid payments to the district board in the school year in which the district board ~~imposed the excess levy~~ exceeded its limit by an amount equal to the amount of the excess ~~levy~~ revenue.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

Section #. 38.16 (3) (c) 3. of the statutes, as affected by 2013 Wisconsin Act 20, is amended to read:

38.16 (3) (c) 3. Ensure that the amount of the excess ~~levy~~ revenue is not included in determining the limit under this subsection for the district board for the following year.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

Section #. 38.16 (3) (c) 4. of the statutes is amended to read:

38.16 (3) (c) 4. Ensure that, if a district board's excess ~~levy~~ revenue exceeds the amount of state aid that may be reduced under subd. 1., the excess amount is subtracted from state aid payments in the following years until the total amount of the excess ~~levy~~ revenue is subtracted from the state aid payments.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

as affected by 2013 Wisconsin Act 20

Section #. 38.16 (3) (d) of the statutes is amended to read:

38.16 (3) (d) The department may issue a finding that a district board is not liable for a penalty that would otherwise be imposed under par. (c) if the department determines that the district board's excess ~~levy~~ revenue is caused by one of the following clerical errors:

1. The department, through mistake or inadvertence, has assessed to any county or taxation district, in the current year or in the previous year, a greater or lesser valuation for any year than should have been assessed, causing the district board's levy to be erroneous in a way that directly causes an excess ~~levy~~ revenue.

2. A taxation district clerk or a county clerk, through mistake or inadvertence in preparing or delivering the tax roll, causes a district board's levy to be erroneous in a way that directly causes an excess ~~levy~~ revenue.

History: 1971 c. 154, 211; 1973 c. 61, 90; 1975 c. 39; 1977 c. 29 ss. 493, 1647 (13); 1977 c. 300 ss. 1, 8; 1977 c. 418 s. 918m; 1979 c. 34; 1981 c. 20; 2011 a. 32, 75; 2013 a. 20.

SEC. # CR. 38.16(4)

38.16 (4)(a) (B) Beginning in the 2014-15 school year and annually thereafter, the board shall distribute to each district board, from the appropriation under s. 20.292(1)(dp), the amount determined as follows:

(a) Divide the district's equalized value as of January 1 of the year in which the school year begins, ~~excluding the value of the incremental districts~~, by the total equalized value of all districts as of January 1 of the year in which the school year begins (F) ~~excluding the value of tax increment districts~~.

2. Multiply the quotient determined under subd. 1. by $350,000,000.

~~by $350,000.~~
~~the value of the~~
~~located in the district.~~

(b) Annually, by September 1, the board shall notify each district board of the amount that will be distributed to the district board in the current fiscal year under this subsection.

(End)

ANALYSIS

TECHNICAL COLLEGE SYSTEM

With certain exceptions, current law limits a technical college district's tax levy for operations to the amount levied for operations in the previous year increased by the valuation factor, which is the percentage change in the district's equalized value due to new construction, less improvements removed.

This bill provides property tax relief aid to technical college districts. The aid is distributed to each district on the basis of its equalized value as compared to the equalized value of all technical college districts.

The bill eliminates the limit on a district's tax levy and imposes,

instead, a revenue limit. Under the bill, with certain exceptions, a district board's revenue (defined ~~to mean~~ as the sum of its tax levy for operations and the amount of property tax relief aid it receives) may not exceed ~~the amount~~ its revenue in the previous school year increased by the district's valuation factor.

FE - SL

in the 2014-15 school year or any school year thereafter.

Grant, Peter

From: Hynek, Sara - DOA <Sara.Hynek@wisconsin.gov>
Sent: Monday, January 20, 2014 8:11 AM
To: Grant, Peter
Subject: FW: Draft review: LRB -4025/1 Topic: Property tax relief aid; revenue limit
Attachments: 13-4025/1.pdf

Hi Peter - we would like the amount in the new appropriation to be $406,000,000 (instead of $350,000,000). Will let you know of other changes - thanks!

From: LRB.Legal [lrblegal@legis.wisconsin.gov]
Sent: Friday, January 17, 2014 5:08 PM
To: Hynek, Sara - DOA
Subject: Draft review: LRB -4025/1 Topic: Property tax relief aid; revenue limit

State of Wisconsin - Legislative Reference Bureau One East Main Street - Suite 200 - Madison The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent. If you have any questions concerning the draft or would like to have it redrafted, please contact Peter R. Grant, Managing Attorney, at (608) 267-3362, at peter.grant@legis.wisconsin.gov<mailto:peter.grant@legis.wisconsin.gov?subject=Submitted:%20LRB%20-4025/1%20Topic:%20Property%20tax%20relief%20aid;%20revenue%20limit?body=>, or at One East Main Street, Suite 200.

If you would like to jacket the draft for introduction, please click on the appropriate button below. Please select only one button. If you wish to introduce this draft in both houses please contact the drafting attorney to have a companion bill drafted.
Jacket for the ASSEMBLY<mailto:lrb.legal@legis.wisconsin.gov?subject=Draft%20Review:%20LRB%20-4025/1%20Topic:%20Property%20tax%20relief%20aid;%20revenue%20limit&body=%0APlease%20Jacket%20LRB%20-4025/1%20for%20the%20ASSEMBLY.%0A>

Jacket for the SENATE<mailto:lrb.legal@legis.wisconsin.gov?subject=Draft%20Review:%20LRB%20-4025/1%20Topic:%20Property%20tax%20relief%20aid;%20revenue%20limit&body=%0APlease%20Jacket%20LRB%20-4025/1%20for%20the%20SENATE.%0A>

Please allow one day for jacketing. If this is a "rush" please make a note in your response e-mail so we are aware that we need to give this request a high priority.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at LRB.Legal@legis.wisconsin.gov<mailto:lrb.legal@legis.wisconsin.gov?subject=Submitted:%20LRB%20-4025/1%20Topic:%20Property%20tax%20relief%20aid;%20revenue%20limit?body=> or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.