



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 54
[2013 Senate Bill 253]

**Changes to State Tax
and Lottery Laws**

2013 Wisconsin Act 54 makes numerous changes to a variety of state tax and lottery laws, including the following items:

- Formal elimination of the woodland tax law program. The program ceased acceptance of new applications as of January 1, 1986.
- Elimination of a Department of Revenue (DOR) obligation relating to distribution of property tax instruction materials to local taxation districts. Under the Act, DOR must only make the material available to taxation districts.
- Revision to the objection deadline for manufacturing property tax assessments to allow acceptance of objections postmarked before the last day for filing, and to begin the objection period based on the date of the notice of assessment.
- Increase of the threshold at which payment of interest on underpayment of income taxes is required from \$200 to \$500.
- Elimination of a corporate filing statement relating to capital stock transfers.
- Revision to the definition of “agricultural property factor” as the term relates to the manufacturing and agriculture income tax credit to align the definition with the definition of “manufacturing property factor” as used for the same credit.
- Elimination of mileage limits and vehicle gallon capacity relating to the motor vehicle fuel tax on the import and export of fuel from a bulk plant. Under the Act, the tax is imposed on the import of fuel from a bulk plant outside the state; exports of fuel to destinations outside the state are exempt from the tax.

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.wisconsin.gov>.

- Revision of the deadline for claiming lottery prizes for instant and scratch-off games to require a prize to be claimed within 180 days after the game's end date.

Effective date: November 9, 2013.

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