

**2019 Assembly Bill 141 (LRB -2247)**

An Act to renumber and amend 74.11 (4), 74.11 (7), 74.11 (8), 74.11 (10) (a), 74.12 (6), 74.12 (7) and 74.12 (8); to amend 74.12 (9) (a) and 74.69 (1); and to create 74.11 (4) (b), 74.11 (7) (b), 74.11 (8) (b), 74.11 (10) (a) 2., 74.12 (6) (b), 74.12 (7) (b), 74.12 (8) (b) and 74.12 (9) (am) of the statutes; relating to: due dates for paying property taxes. (FE)

**2019**

03-25.	A.	Introduced by Representatives <b>Ballweg, Tittl, Brandtjen, Brooks, Edming, Felzkowski, Gundrum, Kitchens, Kuglitsch, Kulp, Kurtz, Murphy, Mursau, Novak, Ohnstad, Pronschinske, Ramthun, Rohrkaste, Skowronski, Stafsholt, Steffen, Subeck, Tranel, Tusler, VanderMeer and Wichgers;</b> cosponsored by Senators <b>LeMahieu, Cowles, Marklein, Nass, Olsen, Risser, Testin and Wanggaard.</b> ....	75
03-25.	A.	Read first time and referred to Committee on Local Government .....	75
04-10.	A.	Fiscal estimate received .....	
05-07.	A.	Public hearing held .....	
05-22.	A.	Executive action taken .....	
06-12.	A.	Report passage recommended by Committee on Local Government, Ayes 8, Noes 0 .....	169
06-12.	A.	Referred to committee on Rules .....	169
06-13.	A.	Placed on calendar 6-18-2019 by Committee on Rules .....	
06-18.	A.	Read a second time .....	185
06-18.	A.	Ordered to a third reading .....	186
06-18.	A.	Rules suspended .....	186
06-18.	A.	Read a third time and <b>passed</b> .....	186
06-18.	A.	Ordered immediately messaged .....	186
06-18.	S.	Received from Assembly .....	262
06-24.	S.	Read first time and referred to committee on Local Government, Small Business, Tourism and Workforce Development .....	278
09-03.	S.	Public hearing held .....	
09-03.	S.	Senator Miller added as a cosponsor .....	353
09-25.	S.	Executive action taken .....	
09-25.	S.	Report concurrence recommended by Committee on Local Government, Small Business, Tourism and Workforce Development, Ayes 5, Noes 0 .....	399
09-25.	S.	Available for scheduling .....	
10-04.	S.	Placed on calendar 10-8-2019 pursuant to Senate Rule 18(1) .....	419
10-08.	S.	Read a second time .....	
10-08.	S.	Ordered to a third reading .....	
10-08.	S.	Rules suspended .....	
10-08.	S.	Read a third time and <b>concurred in</b> .....	
10-08.	S.	Ordered immediately messaged .....	
10-08.	A.	Received from Senate concurred in .....	



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**ENROLLED BILL**

**Adopted Documents**

Original

Engrossed

Substitute Amdt

19 -22471 1

Amendments:  None or  Listed below.

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Corrections:  None or  Listed by date below.

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Topic:  Same as relating clause or  Indicated below.

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10/2/19

*Case A*

Date

Enrolling Drafter



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2247/1  
JK:cjs

## 2019 ASSEMBLY BILL 141

March 25, 2019 - Introduced by Representatives BALLWEG, TITTL, BRANDTJEN, BROOKS, EDMING, FELZKOWSKI, GUNDRUM, KITCHENS, KUGLITSCH, KULP, KURTZ, MURPHY, MURSAU, NOVAK, OHNSTAD, PRONSCHINSKE, RAMTHUN, ROHRKASTE, SKOWRONSKI, STAFSHOLT, STEFFEN, SUBECK, TRANEL, TUSLER, VANDERMEER and WICHGERS, cosponsored by Senators LEMAHIEU, COWLES, MARKLEIN, NASS, OLSEN, RISSER, TESTIN and WANGGAARD. Referred to Committee on Local Government.

1     **AN ACT to renumber and amend** 74.11 (4), 74.11 (7), 74.11 (8), 74.11 (10) (a),  
2             74.12 (6), 74.12 (7) and 74.12 (8); **to amend** 74.12 (9) (a) and 74.69 (1); and **to**  
3             **create** 74.11 (4) (b), 74.11 (7) (b), 74.11 (8) (b), 74.11 (10) (a) 2., 74.12 (6) (b),  
4             74.12 (7) (b), 74.12 (8) (b) and 74.12 (9) (am) of the statutes; **relating to:** due  
5             dates for paying property taxes.

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### *Analysis by the Legislative Reference Bureau*

Under current law, real and personal property taxes must be paid in full on or before five working days after January 31, unless paid in installments. An installment payment of special charges, special taxes, and property taxes imposed on real property or on improvements to leased land is considered delinquent if not paid on or before five working days after the due date.

This bill clarifies that such payments that are mailed to the proper official are considered to be received on time if postmarked on or before the due date, regardless of when received. The bill also clarifies that if the due date is a Saturday or Sunday, the five-day "grace" period ends on the following Friday.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

**ASSEMBLY BILL 141****SECTION 1**

1           **SECTION 1.** 74.11 (4) of the statutes is renumbered 74.11 (4) (a) and amended  
2 to read:

3           74.11 (4) (a) All taxes on personal property, except those on improvements on  
4 leased land, shall be paid in full and received by the proper official on or before 5  
5 working days after the due date of January 31.

6           **SECTION 2.** 74.11 (4) (b) of the statutes is created to read:

7           74.11 (4) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
8 period of 5 working days under par. (a) ends on the close of business on the first  
9 Friday in February.

10          **SECTION 3.** 74.11 (7) of the statutes is renumbered 74.11 (7) (a) and amended  
11 to read:

12          74.11 (7) (a) If the first installment of taxes on real property or improvements  
13 on leased land is not ~~paid~~ received by the proper official on or before 5 working days  
14 after the due date of January 31, the entire amount of the taxes remaining unpaid  
15 is delinquent as of February 1.

16          **SECTION 4.** 74.11 (7) (b) of the statutes is created to read:

17          74.11 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
18 period of 5 working days under par. (a) ends on the close of business on the first  
19 Friday in February.

20          **SECTION 5.** 74.11 (8) of the statutes is renumbered 74.11 (8) (a) and amended  
21 to read:

22          74.11 (8) (a) If the 2nd installment of taxes on real property or improvements  
23 on leased land is not ~~paid~~ received by the proper official on or before 5 working days  
24 after the due date of July 31, the entire amount of the taxes remaining unpaid is  
25 delinquent as of August 1 and interest and penalties are due under sub. (11).

**ASSEMBLY BILL 141****SECTION 6**

1           **SECTION 6.** 74.11 (8) (b) of the statutes is created to read:

2           74.11 (8) (b) For purposes of par. (a), if July 31 is a Saturday or Sunday, the  
3 period of 5 working days under par. (a) ends on the close of business on the first  
4 Friday in August.

5           **SECTION 7.** 74.11 (10) (a) of the statutes is renumbered 74.11 (10) (a) 1. and  
6 amended to read:

7           74.11 (10) (a) 1. If all special assessments, special charges, special taxes and  
8 personal property taxes due under sub. (3) or (4) are not paid in full and received by  
9 the proper official on or before 5 working days after the due date, the amounts unpaid  
10 are delinquent as of the day after the due date of the first installment or of the  
11 lump-sum payment.

12           **SECTION 8.** 74.11 (10) (a) 2. of the statutes is created to read:

13           74.11 (10) (a) 2. For purposes of subd. 1, if the due date is a Saturday or Sunday,  
14 the period of 5 working days under subd. 1 ends on the close of business on the first  
15 Friday following the due date.

16           **SECTION 9.** 74.12 (6) of the statutes is renumbered 74.12 (6) (a) and amended  
17 to read:

18           74.12 (6) (a) All personal property taxes, except those on improvements on  
19 leased land, shall be paid in full and received by the proper official on or before 5  
20 working days after the due date of January 31.

21           **SECTION 10.** 74.12 (6) (b) of the statutes is created to read:

22           74.12 (6) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
23 period of 5 working days under par. (a) ends on the close of business on the first  
24 Friday in February.

**ASSEMBLY BILL 141****SECTION 11**

1           **SECTION 11.** 74.12 (7) of the statutes is renumbered 74.12 (7) (a) and amended  
2 to read:

3           74.12 (7) (a) If the first installment of real property taxes, personal property  
4 taxes on improvements on leased land or special assessments to which an  
5 installment option pertains is not ~~paid~~ received by the proper official on or before 5  
6 working days after the due date of January 31, the entire amount of the remaining  
7 unpaid taxes or special assessments to which an installment option pertains on that  
8 parcel is delinquent as of February 1.

9           **SECTION 12.** 74.12 (7) (b) of the statutes is created to read:

10           74.12 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
11 period of 5 working days under par. (a) ends on the close of business on the first  
12 Friday in February.

13           **SECTION 13.** 74.12 (8) of the statutes is renumbered 74.12 (8) (a) and amended  
14 to read:

15           74.12 (8) (a) If the 2nd or any subsequent installment payment of real property  
16 taxes, personal property taxes on improvements on leased land or special  
17 assessments to which an installment option pertains is not ~~paid by~~ received by the  
18 proper official on or before 5 working days after the due date specified in the  
19 ordinance, the entire amount of the remaining unpaid taxes or special assessments  
20 to which an installment option pertains on that parcel is delinquent as of the first  
21 day of the month after the payment is due and interest and penalties are due under  
22 sub. (10).

23           **SECTION 14.** 74.12 (8) (b) of the statutes is created to read:

