

No. 861, A.

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CHAPTER 563

AN ACT to renumber and amend 139.13, as affected by chapter 141, laws of 1963, amend 71.14 (1) (intro. par.), as affected by chapters 223 and 224, laws of 1963; and to create 139.13 (2) of the statutes, relating to restoring personal income tax shares to local governments which were diverted by the repeal of the \$2 income tax filing fee.

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

SECTION 1. 71.14 (1) (intro. par.) of the statutes, as affected by chapters 223 and 224, laws of 1963, is amended to read:

71.14 (1) (intro. par.) All collections of normal income taxes of persons other than corporations, including remittances of taxes withheld or declared, commencing with October 1, 1962, shall become a part of the state general fund for use of the state, except that 33 per cent of such collections for the period October 1, 1962, to June 30, 1963, 25 per cent of such collections for the period July 1, 1963, to October 31, 1963. * * * 28.25 per cent of such collections for the period November 1, 1963, to October 31, 1964, and * * * 29.25 per cent of such collections for each annual period ending October 31 thereafter, shall be apportioned as follows:

SECTION 2. 139.13 of the statutes, as affected by chapter 141, laws of 1963, is renumbered 139.28 (1) and amended to read:

139.13 (1) After an amount equal to the sum of 70 per cent of the estimated costs to be incurred from the appropriation made by s. 20.800 (1) for beverage tax division administration and the estimated cost under s. 20.670 (1) for administering alcohol studies as certified July 1 for the current fiscal year by the commissioner and the director of the public welfare department, respectively, has been set aside, one-half of the balance of all revenues derived from the occupational tax on intoxicating liquors shall be distributed to the cities, towns and villages and shall be used by them to reduce the tax on general property. Such distribution to local units of government shall be made semiannually and all cities, towns and villages shall share therein in proportion to their population in the last federal census. The estimated costs of administering the liquor tax law from s. 20.800 (1) and of alcohol studies from s. 20.670 (1) shall be adjusted to actual costs on the cash basis per the records of the department of administration as of June 30 following, and such adjustment shall be reflected in the liquor tax apportionment made immediately after the close of the state's fiscal year pursuant to this section. *This section shall be effective for the distribution of revenues collected during the period January 1, 1963 to June 30, 1963.*

SECTION 3. 139.13 (2) of the statutes is created to read:

139.13 (2) After an amount equal to the sum of 70 per cent of the estimated costs to be incurred from the appropriation made by s. 20.800 (1) for beverage tax division administration and the estimated cost under s. 20.670 (1) for administering alcohol studies as certified July 1 for the current fiscal year by the director of the department of taxation and the director of the public welfare department, respectively, has been set aside, 45.72 per cent of the balance of all revenues derived from the occupational tax on intoxicating liquors for the period July 1, 1963 to December 31, 1963 and 44.45 per cent of such balance at six month periods thereafter

shall be distributed to the cities, towns and villages and shall be used by them to reduce the tax on general property. Such distribution to local units of government shall be made semiannually and all cities, towns and villages shall share therein in proportion to their population in the last federal census. The estimated costs of administering the liquor tax law from s. 20.800 (1) and alcohol studies from s. 20.670 (1) shall be adjusted to actual costs on the cash basis per records of the department of administration as of June 30 following, and such adjustment shall be reflected in the liquor tax apportionment made immediately after the close of the state's fiscal year pursuant to this section. This section shall be effective as to revenues collected beginning with July 1, 1963.

Approved May 28, 1964.
