

State of Wisconsin



2007 Assembly Bill 77

Date of enactment: **March 27, 2008**

Date of publication*: **April 10, 2008**

2007 WISCONSIN ACT 190

AN ACT *to renumber* 79.10 (8); *to amend* 79.10 (7m) (title) and 79.10 (7m) (a) 1. and 2. and (b) 1. and 2.; and *to create* 79.10 (7m) (c) and 79.10 (8) (a) of the statutes; **relating to:** distributing the school levy and lottery and gaming property tax credits.

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

SECTION 1b. 79.10 (7m) (title) of the statutes is amended to read:

79.10 (7m) (title) DISTRIBUTION TO MUNICIPALITIES.

SECTION 1m. 79.10 (7m) (a) 1. and 2. and (b) 1. and 2. of the statutes are amended to read:

79.10 (7m) (a) 1. ~~The~~ Except as provided in par. (c), the amount determined under sub. (4) shall be distributed by the department of administration to the counties on the 4th Monday in July.

2. ~~The town, village or city~~ Except as provided in par. (c), the county treasurer shall settle for the amounts distributed under this paragraph on the 4th Monday in July with the appropriate county treasurer each municipality and taxing jurisdiction in the county not later than August 15 20. Failure to settle timely under this subdivision subjects the ~~town, village or city~~ county treasurer to the penalties under s. 74.31. ~~On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages and cities except 1st class cities, in the county.~~

(b) 1. ~~The~~ Except as provided in par. (c), the amount determined under sub. (5) with respect to claims filed for which the ~~town, village or city~~ municipality has fur-

nished notice under sub. (1m) by March 1 shall be distributed from the appropriation under s. 20.835 (3) (q) by the department of administration to the county in which the municipality is located on the 4th Monday in March.

2. ~~The town, village or city~~ Except as provided in par. (c), the county treasurer shall settle for the amounts distributed on the 4th Monday in March under this paragraph with each taxation district and each taxing jurisdiction within the taxation district ~~or provide the amounts distributed to the appropriate county treasurer for settlement~~ not later than April 15. Failure to settle timely under this subdivision subjects the ~~town, village or city~~ county treasurer to the penalties under s. 74.31. ~~On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages and cities except 1st class cities, in the county.~~

SECTION 2. 79.10 (7m) (c) of the statutes is created to read:

79.10 (7m) (c) *Distribution to certain municipalities.*

1. a. If, in any year, the total of the amounts determined under subs. (4) and (5) for any municipality is \$3,000,000 or more, the municipality, with the approval of the majority of the members of the municipality's governing body, may notify the department of administration to distribute the amounts directly to the municipality and the department of administration shall distribute the amounts at the

* Section 991.11, WISCONSIN STATUTES 2005-06 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

time and in the manner provided under pars. (a) 1. and (b) 1.

b. The treasurer of the municipality shall settle for the amounts distributed under par. (a) 1. on the 4th Monday in July with the appropriate county treasurer not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

2. a. The department of administration shall distribute the amounts determined under subs. (4) and (5) directly to any municipality that enacts an ordinance under s. 74.12 at the time and in the manner provided under pars. (a) 1. and (b) 1.

b. The treasurer of the municipality shall settle for the amounts distributed under par. (a) 1. on the 4th Monday in July with the appropriate county treasurer not later

than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

SECTION 3. 79.10 (8) of the statutes is renumbered 79.10 (8) (b).

SECTION 4. 79.10 (8) (a) of the statutes is created to read:

79.10 (8) (a) If a county receives a payment under this section that, under s. 16.53, is made after the date specified in this section, that county shall as soon as possible distribute to each municipality and taxing jurisdiction in the county, the municipality's and taxing jurisdiction's share of the payment and of the interest in respect to that payment.

SECTION 5. Initial applicability.

(1) This act first applies to distributions in 2008.
