

State of Wisconsin



2015 Assembly Bill 682

Date of enactment: **February 29, 2016**

Date of publication*: **March 1, 2016**

2015 WISCONSIN ACT 191

AN ACT *to amend* 66.0602 (4) (c), 74.23 (1) (a) 2., 74.25 (1) (a) 2., 74.30 (1) (b), 74.30 (1) (c) and 77.585 (8) (a) of the statutes; **relating to:** technical corrections of various tax statutes (suggested as remedial legislation by the Department of Revenue).

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

SECTION 1. 66.0602 (4) (c) of the statutes is amended to read:

66.0602 (4) (c) The referendum shall be held in accordance with chs. 5 to 12. The political subdivision shall provide the election officials with all necessary election supplies. The form of the ballot shall correspond substantially with the standard form for referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1) (a). The question shall be submitted as follows: "Under state law, the increase in the levy of the (name of political subdivision) for the tax to be imposed for the next fiscal year, (year), is limited to%, which results in a levy of \$.... Shall the (name of political subdivision) be allowed to exceed this limit and increase the levy for the next fiscal year, (year), by a total of%, which results in a levy of \$....?". In preparing the ballot question for a referendum held at a partisan pri-

mary in 2014, as it relates to the allowable amount of levy rate increase and the total amount of a levy, a county with a population of at least 30,000, but no more than 40,000, that is adjacent to a county with a population exceeding 450,000, shall use the most recent data that it has and the most recent data that is available from the department of revenue.

NOTE: Removes the reference to the elections board, which was eliminated by [2007 Wisconsin Act 1](#).

SECTION 2. 74.23 (1) (a) 2. of the statutes is amended to read:

74.23 (1) (a) 2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

SECTION 3. 74.25 (1) (a) 2. of the statutes is amended to read:

74.25 (1) (a) 2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under subs. 5. to 8.

* Section 991.11, WISCONSIN STATUTES: 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."

SECTION 4. 74.30 (1) (b) of the statutes is amended to read:

74.30 (1) (b) Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

SECTION 5. 74.30 (1) (c) of the statutes is amended to read:

74.30 (1) (c) Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

NOTE: SECTIONS 2 to 5 of this bill remove the reference to the defunct Woodland Tax Law program.

SECTION 6. 77.585 (8) (a) of the statutes is amended to read:

77.585 (8) (a) A sale or purchase involving transfer of ownership of tangible personal property, or items or property under s. 77.52 (1) (b) or (c), is completed at the time when possession is transferred by the seller or the seller's agent to the purchaser or the purchaser's agent, ~~except that for purposes of sub. (1).~~ For purposes of this paragraph, a common carrier or the U.S. postal service shall be considered the agent of the seller, regardless of any f.o.b. point and regardless of the method by which freight or postage is paid.

NOTE: Removes an incorrect reference to s. 77.585 (1), stats., and clarifies that, for the purposes of s. 77.585 (8) (a), stats., a common carrier or the U.S. postal service must be considered the agent of the seller, regardless of any f.o.b. point and regardless of the method by which freight or postage is paid.