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## ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 1997 ASSEMBLY BILL 422

January 15, 1998 - Offered by Committee on Ways and Means.

1 AN ACT to repeal and recreate 74.03 of the statutes; relating to: deadlines for delivering property tax rolls.

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

- **Section 1.** 74.03 of the statutes is repealed and recreated to read:
- **74.03 Delivery of tax rolls.** (1) Except as provided in sub. (2), the clerk of the taxation district shall transfer the tax roll, prepared under s. 70.65, to the treasurer of the taxation district by December 8.
- (2) The clerk of the taxation district shall transfer the tax roll, prepared under s. 70.65, to the treasurer of the taxation district by the 3rd Monday in December if the taxation district has in effect a policy under which it issues a check for the excess of the amount escrowed by a taxpayer and paid to the taxation district by December 31 over the amount of taxes due within a reasonable time after the amount is paid to the taxation district.

- 1 Section 2. Effective date.
- 2 (1) This act takes effect on the January 1 after publication.
- 3 (END)