



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-1220/P1  
JK:kjf:rs

DOA:.....Byrnes, BB0270 - Railroad terminal payment floor

**FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION**

AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, generally, a railroad company pays public utility taxes based on the value of its property in this state, rather than general local property taxes. All such taxes paid by railroad companies are annually distributed to the towns, villages, and cities in which railroad company property is located. This bill provides that, beginning in 2011, the amount of such taxes distributed to each town, village, or city is no less than the amount distributed to each town, village, or city in 2010.

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:*

**SECTION 1.** 76.24 (2) (a) of the statutes is amended to read:

76.24 (2) (a) All taxes paid by any railroad company derived from or apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,

and their approaches, or car ferries on the basis of the separate valuation provided for in s. 76.16, shall be distributed annually from the transportation fund to the towns, villages, and cities in which they are located, pursuant to certification made by the department of revenue on or before August 15. Beginning with amounts distributed in 2011, the amount distributed to any town, village, or city under this paragraph may not be less than the amount distributed to it in 2010 under this paragraph.

(END)