



# State of Wisconsin 2017 - 2018 LEGISLATURE

LRB-1279/P1

JK:amn

DOA:.....Quinn, BB0175 - Direct payment of property tax credits to certain municipalities

## FOR 2017-2019 BUDGET -- NOT READY FOR INTRODUCTION

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

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### *Analysis by the Legislative Reference Bureau*

#### TAXATION

##### PROPERTY TAXATION

This bill allows a municipality to pass an ordinance to have DOA distribute the amounts of the school levy, lottery and gaming, and first dollar property tax credits directly to the municipality rather than to the county, if the total amount of the credits in any year is at least \$3,000,000. DOA would continue to distribute the amounts in this manner until the municipality repeals the ordinance or until the total amount of the credits in any year is less than \$3,000,000. Under current law, the municipality must approve the distribution in each year in which the total amount of the credits is at least \$3,000,000.

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.** 79.10 (7m) (cm) 1. a. of the statutes is amended to read:

79.10 **(7m)** (cm) 1. a. If, in any year, the total of the amounts determined under subs. (4), (5), and (5m) 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 time and in the manner provided under pars. (a) 1., (b) 1., and (c) 1. Beginning in 2018, if the municipality approves the distribution under this subd. 1. a. by enacting an ordinance and provides a copy of the ordinance to the department of administration and the department of revenue, the department of administration shall distribute the amounts determined under subs. (4), (5), and (5m) to the municipality as provided under this subd. 1. a. for the year in which the municipality enacts the ordinance and in all subsequent years until the municipality notifies the department of administration and the department of revenue that the municipality has repealed the ordinance or until the total amounts under subs. (4), (5), and (5m) to be distributed to the municipality in a year is less than \$3,000,000.

(END)