



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2003 Wisconsin Act 94 [2003 Assembly Bill 251]	Designation of Public Depositories to Receive Property Tax Payments
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

2003 Wisconsin Act 94 authorizes the treasurer of a city, village, or town or the county treasurer to designate one or more public depositories, among those previously designated as public depositories under s. 34.05, Stats., to which taxpayers may make property tax payments. The Act provides that a receipt received by a taxpayer from a designated public depository has the same legal status as a receipt issued by the taxation district or county treasurer.

Under prior law, the statutes authorized taxation districts and county treasurers to designate public depositories for the payment of property taxes **prior to** the imposition of the property tax levy. However, prior law was not clear that this authority included property taxes paid after the property tax levy is established.

Effective Date: 2003 Wisconsin Act 94 took effect on December 15, 2003 and it first applies to property taxes levied in 2004.

Prepared by: William Ford, Senior Staff Attorney

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents.