

## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2011 Assembly Bill 179

Assembly Amendment 1

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2011 Assembly Bill 179 authorizes cities and villages to jointly create multijurisdictional tax increment districts (MJTIDs). Under the bill, municipalities must enter into an intergovernmental cooperation agreement in order to create a MJTID. The agreement must specify a number of things, including the proposed membership of the joint review board; a binding dispute resolution process; a procedure to dissolve the MJTID before it would otherwise be required to terminate; a description of the responsibilities of each municipality and designation of a lead municipality for administrative purposes; and procedures for amendment of the project plan or boundaries of the MJTID.

Generally, the provisions of current law that apply to all tax increment districts would also apply to MJTIDs. However, the bill would also create a number of provisions that apply only to MJTIDs. Among these provisions, the Department of Revenue (DOR) would be authorized to resolve any ambiguity regarding the creation, amendment, administration, and termination of a MJTID and may use the agreement as a guide to resolving the ambiguity.

## Assembly Amendment 1 to 2011 Assembly Bill 179

Assembly Amendment 1 to Assembly Bill 179 deletes the provisions of the bill relating to the authority of DOR to resolve ambiguities regarding the creation, amendment, administration, and termination of a MJTID.

## Legislative History

2011 Assembly Bill 179 was introduced on June 13, 2011, by Representatives Weininger, Jacque, Klenke, Nygren, Steineke, and Van Roy, and cosponsored by Senator Cowles. Assembly Amendment 1 was offered by Representatives Nass and Weininger on October 18, 2011. On October 18, 2011, the Assembly adopted Assembly Amendment 1 on a voice vote and passed Assembly Bill 179 on a vote of Ayes, 96; Noes, 0.

SG:ksm