



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2013 Assembly Bill 372

**Assembly
Amendments 1, 2, and 3**

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2013 Assembly Bill 372 would exempt a town located on Madeline Island or Washington Island from the county property tax levy related to expenditures on airports or for public health or economic development services if the town levies a tax for the same purposes and in an amount that is proportionate to the amount the town's share of the county's previous expenditures for those purposes.

Assembly Amendment 1 specifies September 1 as the annual date by which a town must apply to the county for the exemption created under the bill, and specifies that a county must approve or disapprove an application within 30 days after the date on which it receives the application. The amendment also permits a town to appeal a county's disapproval in circuit court. Additionally, Amendment 1 specifies that the exemption would first apply to property tax assessments as of January 1, 2014.

Assembly Amendment 2 removes references to Washington Island, thus revising the bill to apply only to towns located on Madeline Island.

Assembly Amendment 3 specifies that no county may increase its levy on any municipality to compensate for exemption of a town that qualifies for exemption under the bill.

Bill History

Assembly Amendments 1 to 3 were introduced by Representative Bewley. On February 26, 2014, the Assembly Committee on Ways and Means recommended adoption of Assembly Amendments 1 to 3 and passage of the bill, as amended, on successive votes of Ayes, 10; Noes, 0.

SG:jal