

October 4, 2007 – Introduced by Senators Hansen, Miller, Grothman, Roessler, Erpenbach and Lassa, cosponsored by Representatives Petrowski, Molepske and Turner. Referred to Committee on Ethics Reform and Government Operations.

AN ACT to repeal 86.303 (5) (d), 86.303 (5) (f) and (g) and 86.303 (5) (j); to renumber and amend 86.303 (5) (c); to amend 73.10 (3), 86.303 (5) (b), 86.303 (5) (e), 86.303 (5) (h) and 86.303 (5) (i) (intro.); and to create 86.303 (5) (c) 2. and 3., (cm) and (cr) of the statutes; relating to: reporting requirements related to general transportation aids to local governments.

Analysis by the Legislative Reference Bureau

Under current law, the Department of Transportation (DOT) administers a general transportation aids program (program) that makes aid payments to a county based on a share-of-costs formula, and to a village, city, or town (municipality) based on the greater of a share-of-costs formula for municipalities or an aid rate per mile. Counties and most municipalities are required to submit an annual statement of costs by May 1 each year for purposes of determining the aids payable under the share-of-costs formula. In addition, municipalities and counties having a population of 25,000 or more are required to submit an audited annual statement of costs by July 31 each year.

This bill eliminates the May 1 reporting requirement for municipalities and counties having a population of 25,000 or more. Under this bill, those populous municipalities and counties will submit only the audited annual statement of costs by July 31. Under the bill, each municipality or county will be required to submit only one annual statement of costs for the program, regardless of its population.

1

 $\mathbf{2}$

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

The bill also reorganizes statutes providing for reductions in general transportation aids payments to counties and municipalities that file statements of costs late.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 73.10 (3) of the statutes is amended to read:

73.10 (3) The department may inspect and examine or cause an inspection and examination of the records of any town, city, village, county or other public officer whenever such officer fails or neglects to return properly the information required by sub. (2) within the time specified under s. 86.303 (5) (c), (d) or (g) or (cm).

Section 2. 86.303 (5) (b) of the statutes is amended to read:

86.303 (5) (b) Cost data shall be reported Each county and municipality shall report cost data on a calendar year basis, and financial report forms or a written request for extension shall be submitted to the department of revenue as provided under pars. (c) and (d). All extensions under this paragraph shall be until May 15 and no extension beyond that date may be granted.

SECTION 3. 86.303 (5) (c) of the statutes is renumbered 86.303 (5) (c) (intro.) and amended to read:

86.303 (5) (c) (intro.) The department and the department of revenue shall prescribe a statewide uniform financial reporting procedure under s. 73.10 for municipalities use by the following in reporting information to the department of revenue for the purposes under this section and for the purposes of administering other local aid programs, as defined by the department of revenue by rule:

1. Municipalities having a population of 2,500 or less. The financial report form				
or a written request for extension shall be submitted to the department of revenue				
by March 31 by municipalities having a population of 2,500 or less for the purposes				
under this section. All extensions under this paragraph shall be until May 15 and				
no extension beyond that date may be granted. The department of revenue shall				
forward the highway-related cost data to the department Except as provided in par.				
(cm), each municipality described in this subdivision shall submit the report on or				
before March 31.				
SECTION 4. 86.303 (5) (c) 2. and 3., (cm) and (cr) of the statutes are created to				
read:				
86.303 (5) (c) 2. Counties and municipalities having a population of more than				
2,500 but less than 25,000. Except as provided in par. (cm), each county and				
municipality described in this subdivision shall submit the report on or before May				
1.				
3. Counties and municipalities having a population of 25,000 or more. Each				
county and municipality described in this subdivision shall submit the report on or				
before July 31.				
(cm) A county or municipality may submit a written request to the department				
of revenue to extend the deadline for submitting reports under par. (c) 1. or 2. The				
department of revenue may not approve any such request submitted to it after the				
due date under par. (c) 1. or 2. An extension under this paragraph shall be until May				
15 and the department of revenue may not approve any extension beyond that date.				
(cr) The department of revenue shall forward the highway-related cost data				
received under par. (c) to the department of transportation.				

SECTION 5. 86.303 (5) (d) of the statutes is repealed.

SECTION 6

SECTION 6. 86.303 (5) (e) of the statutes is amended to read:

86.303 (5) (e) Except as provided in par. (f), if a county or municipality fails to submit—a—The department shall consider a financial report that is substantially complete and accurate financial report form by the applicable date under par. (c) or (d) each year, the aids payable to the county or municipality during the following year shall be equal to 90% of the aids actually paid to the county or municipality under s. 86.30 (2) during the preceding year to be complete, but may request from the municipality or county any additional information needed to complete or correct the financial report.

Section 7. 86.303 (5) (f) and (g) of the statutes are repealed.

SECTION 8. 86.303 (5) (h) of the statutes is amended to read:

86.303 (5) (h) Except as provided in par. (i), if a county or municipality under par. (g) fails to submit the financial reports required under par. (g) by July 31 each year report, the aids payable to the that county or municipality during the following year shall be equal to 90% of the aids actually paid to the county or municipality under s. 86.30 (2) during the preceding year.

Section 9. 86.303 (5) (i) (intro.) of the statutes is amended to read:

86.303 **(5)** (i) (intro.) If a county or municipality under par. (g) submits the financial reports required under par. (g) within 30 calendar days after July 31 report within 30 calendar days after the date required in par. (c) or the expiration of an extension granted under par. (cm), the aids payable to the county or municipality for the following year shall be reduced by an amount equal to 1% of the aids payable to the county or municipality for the following year for each working day after July 31 that the report form is actually submitted late, subject to the following limitations:

Section 10. 86.303 (5) (j) of the statutes is repealed.

1	SECTION	11. Initial	applicability
---	---------	-------------	---------------

- 2 (1) This act first applies to reporting requirements occurring on the effective date of this subsection.
- 4 Section 12. Effective date.
- 5 (1) This act takes effect on January 1, 2008, or on the day after publication, 6 whichever is later.
- 7 (END)