



2013 ASSEMBLY BILL 732

February 5, 2014 – Introduced by Representatives MURSAU, KRUG, CZAJA, SPIROS, NERISON, BROOKS, MARKLEIN, SWEARINGEN, WILLIAMS, DANOU, MILROY, CLARK and BEWLEY, cosponsored by Senators TIFFANY, PETROWSKI, COWLES, JAUCH, HARSDDORF, LASSA and SCHULTZ. Referred to Joint Committee on Finance.

1 **AN ACT** *to renumber and amend* 28.11 (8) (a); *to amend* 74.25 (1) (a) 6., 74.30
2 (1) (f) and 77.89 (2) (b); and *to create* 28.11 (8) (a) 2. and 77.89 (2) (c) of the
3 statutes; **relating to:** payments to counties for designated county forest lands
4 and distribution of amounts paid to municipalities by owners of closed managed
5 forest lands.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land Program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area of the MFL closed to public access, but the owner must keep the remainder of the MFL open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make a payment that is in addition to the acreage share payment (closed acreage fees).

Under current law, the entire amount that is collected as closed acreage fees is collected by the applicable taxation district and transferred to an applicable county, which in turn transfers the payments to DNR for deposit into the conservation fund. Under this bill, in 2014 only, the taxation district is required to pay 75 percent of the closed acreage fees to DNR. The bill provides that of the remaining 25 percent collected by the taxation district, the taxation district must pay 20 percent to the county.

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Current law also requires DNR to pay each town treasurer 30 cents per acre of land in that town that is designated as county forest land. This bill increases those payments to 55 cents per acre beginning with payments made in 2014 for land designated as county forest land as of June 30, 2013.

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:

1 **SECTION 1.** 28.11 (8) (a) of the statutes is renumbered 28.11 (8) (a) 1. and
2 amended to read:

3 28.11 (8) (a) 1. As Except as provided in subd. 2., as soon after April 20 of each
4 year as feasible, the department shall pay to each town treasurer 30 cents per acre,
5 based on the acreage of such lands as of the preceding June 30, as a grant out of the
6 appropriation made by s. 20.370 (5) (bv) on each acre of county lands entered under
7 this section. This subdivision does not apply to payments required to be paid by the
8 department after 2013.

9 **SECTION 2.** 28.11 (8) (a) 2. of the statutes is created to read:

10 28.11 (8) (a) 2. As soon after April 20, 2014, as feasible, and as soon after April
11 20 of each year thereafter as feasible, the department shall pay to each town
12 treasurer 55 cents per acre, based on the acreage of such lands as of the preceding
13 June 30, as a grant out of the appropriation made by s. 20.370 (5) (bv) on each acre
14 of county lands entered under this section.

15 **SECTION 3.** 74.25 (1) (a) 6. of the statutes, as affected by 2013 Wisconsin Act 81,
16 is amended to read:

17 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
18 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84

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1 (2) (a) and (am), and all collections of payments for lands under s. 77.84 (2) (b), (bm),
2 and (bp), except as provided in s. 77.89 (2) (c).

3 **SECTION 4.** 74.30 (1) (f) of the statutes, as affected by 2013 Wisconsin Act 81,
4 is amended to read:

5 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
6 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
7 (a) and (am), and all collections of payments for lands under s. 77.84 (2) (b), (bm), and
8 (bp), except as provided in s. 77.89 (2) (c).

9 **SECTION 5.** 77.89 (2) (b) of the statutes is amended to read:

10 77.89 (2) (b) The Except as provided in par. (c), the municipal treasurer shall
11 pay all amounts received under s. 77.84 (2) (b) and (bm) to the county treasurer, as
12 provided under ss. 74.25 and 74.30. The county treasurer shall, by June 30 of each
13 year, pay all amounts received under this paragraph to the department. All amounts
14 received by the department shall be credited to the conservation fund and shall be
15 reserved for land acquisition, resource management activities, and grants under s.
16 77.895.

17 **SECTION 6.** 77.89 (2) (c) of the statutes is created to read:

18 77.89 (2) (c) 1. In 2014, of the amounts received under s. 77.84 (2) (b) and (bm)
19 the municipal treasurer shall, by June 30, 2014, pay 75 percent of the amounts
20 received under s. 77.84 (2) (b) and (bm) to the department.

21 2. The municipal treasurer shall, by June 30, 2014, pay to the county treasurer
22 an amount equal to 20 percent of the balance remaining after payment is made to the
23 department under subd. 1., for deposit in the county treasury.

