



## 1999 ASSEMBLY BILL 118

February 9, 1999 - Introduced by Representatives HAHN, F. LASEE, BRANDEMUEHL, GARD, SKINDRUD, SYKORA, POWERS, LEIBHAM, OTT, MEYER, GRONEMUS, HUTCHISON, MONTGOMERY, STEINBRINK, JOHNSRUD, SERATTI, PLOUFF, LASSA, OWENS and HUBER, cosponsored by Senators BRESKE, RUDE, DRZEWIECKI, WIRCH, A. LASEE, ROBSON, BAUMGART and MOEN. Referred to Committee on Ways and Means.

1     **AN ACT to create** 79.04 (1) (c) 4. and 79.04 (2) (c) of the statutes; **relating to:**  
2           shared revenue payments for former utility property.

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### *Analysis by the Legislative Reference Bureau*

Under current law, most of the property that light, heat or power companies own is subject to a state tax and exempt from the property tax. Municipalities and counties where that property is located receive shared revenue payments for it. When the property becomes taxable, the shared revenue payments stop. Under this bill, if the property is decommissioned, the payments are phased out over five years.

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

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

3           **SECTION 1.** 79.04 (1) (c) 4. of the statutes is created to read:  
4           79.04 (1) (c) 4. If property that was exempt from the property tax under s.  
5           70.112 (4) and that was used to generate power by a light, heat or power company,  
6           except property under s. 66.069 (2), is decommissioned, the municipality shall be  
7           paid an amount calculated by subtracting the property taxes paid for that property

1 during the current year to the municipality for its general operations from the  
2 following percentages of the payment that the municipality received under this  
3 section during the last year that the property was exempt from the property tax:

4 a. In the first year that the property is taxable, 100%.

5 b. In the 2nd year that the property is taxable, 80%.

6 c. In the 3rd year that the property is taxable, 60%.

7 d. In the 4th year that the property is taxable, 40%.

8 e. In the 5th year that the property is taxable, 20%.

9 **SECTION 2.** 79.04 (2) (c) of the statutes is created to read:

10 79.04 (2) (c) If property that was exempt from the property tax under s. 70.112  
11 (4) and that was used to generate power by a light, heat or power company, except  
12 property under s. 66.069 (2), is decommissioned, the county shall be paid an amount  
13 calculated by subtracting the property taxes paid for that property during the  
14 current year to the county for its general operations from the following percentages  
15 of the payment the county received under this section during the last year that the  
16 property was exempt from the property tax:

17 1. In the first year that the property is taxable, 100%.

18 2. In the 2nd year that the property is taxable, 80%.

19 3. In the 3rd year that the property is taxable, 60%.

20 4. In the 4th year that the property is taxable, 40%.

21 5. In the 5th year that the property is taxable, 20%.

22 **SECTION 3. Initial applicability.**

23 (1) This act first applies to shared revenue payments made in 2001.

24 (END)