



2015 ASSEMBLY BILL 335

September 14, 2015 - Introduced by Representatives KITCHENS, TRANEL, PETRYK, STEFFEN, MACCO and KATSMA, cosponsored by Senators LASEE, MARKLEIN and PETROWSKI. Referred to Committee on State Affairs and Government Operations.

1 **AN ACT** *to amend* 79.04 (5) (a) (intro.) and 79.04 (5) (b) (intro.) of the statutes;
2 **relating to:** utility aid payments for decommissioned or closed production
3 plants.

Analysis by the Legislative Reference Bureau

This bill provides that if a production plant that is exempt from property taxes is decommissioned or closed, and therefore becomes taxable, the county and municipality where the plant is located receive a utility aid payment for the first five years in which the plant is subject to the property tax in an amount equal to a percentage of the utility aid payment that the county or municipality received for the last year in which the plant was exempt.

Under current law, the amount that a county and municipality receive as a utility aid payment for a decommissioned plant is reduced by the amount of property taxes that the plant owner paid during the year in which the county and municipality receive the payment.

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:

4 **SECTION 1.** 79.04 (5) (a) (intro.) of the statutes is amended to read:

ASSEMBLY BILL 335**SECTION 1**

1 79.04 (5) (a) (intro.) ~~Beginning with the distributions in 2005, if~~ If property that
2 was exempt from the property tax under s. 70.112 (4) and that was used to generate
3 power by a light, heat, or power company, except property under s. 66.0813, unless
4 the production plant is owned or operated by a local governmental unit located
5 outside of the municipality, or by an electric cooperative, or by a municipal electric
6 company under s. 66.0825, is decommissioned or closed, the municipality shall be
7 paid, from the public utility account, an amount ~~calculated by subtracting an amount~~
8 ~~equal to the property taxes paid for that property during the current year to the~~
9 ~~municipality for its general operations from~~ equal to the following percentages of the
10 payment that the municipality received under this section during the last year that
11 the property was exempt from the property tax:

12 **SECTION 2.** 79.04 (5) (b) (intro.) of the statutes is amended to read:

13 79.04 (5) (b) (intro.) ~~Beginning with the distributions in 2005, if~~ If property that
14 was exempt from the property tax under s. 70.112 (4) and that was used to generate
15 power by a light, heat, or power company, except property under s. 66.0813, unless
16 the production plant is owned or operated by a local governmental unit located
17 outside of the municipality, or by an electric cooperative, or by a municipal electric
18 company under s. 66.0825, is decommissioned or closed, the county shall be paid,
19 from the public utility account, an amount ~~calculated by subtracting an amount~~
20 ~~equal to the property taxes paid for that property during the current year to the~~
21 ~~county for its general operations from~~ equal to the following percentages of the
22 payment the county received under this section during the last year that the property
23 was exempt from the property tax:

24 **SECTION 3. Initial applicability.**

