



2007 ASSEMBLY BILL 77

February 20, 2007 – Introduced by Representatives SHERMAN, PETROWSKI, BALLWEG, ALBERS, TOWNSEND, TURNER, F. LASEE, BERCEAU, ZEPNICK and SEIDEL, cosponsored by Senators JAUCH and OLSEN. Referred to Committee on Ways and Means.

1 **AN ACT** *to renumber* 79.10 (8); *to amend* 79.10 (7m) (a) 1. and 2. and (b) 1. and
2 2.; and *to create* 79.10 (7m) (c) and 79.10 (8) (a) of the statutes; **relating to:**
3 distributing the school levy and lottery and gaming property tax credits.

Analysis by the Legislative Reference Bureau

Under current law, the amount of the school levy property tax credits and the lottery and gaming property tax credits is distributed to municipalities. The municipality distributes to the county in which the municipality is located and to each taxing jurisdiction for which the municipality collects property taxes a proportionate share of that amount.

Under the bill, the amount of the school levy property tax credits and the lottery and gaming property tax credits is distributed to counties. The county then distributes to each municipality and taxing jurisdiction located in the county a proportionate share of that amount.

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.** 79.10 (7m) (a) 1. and 2. and (b) 1. and 2. of the statutes are amended
5 to read:

ASSEMBLY BILL 77**SECTION 1**

1 79.10 (7m) (a) 1. ~~The~~ Except as provided in par. (c), the amount determined
2 under sub. (4) shall be distributed by the department of administration to the
3 counties on the 4th Monday in July.

4 2. ~~The town, village or city~~ Except as provided in par. (c), the county treasurer
5 shall settle for the amounts distributed under this paragraph on the 4th Monday in
6 July with ~~the appropriate county treasurer~~ each municipality and taxing jurisdiction
7 in the county not later than August 15 20. Failure to settle timely under this
8 subdivision subjects the ~~town, village or city~~ county treasurer to the penalties under
9 s. 74.31. ~~On or before August 20, the county treasurer shall settle with each taxing~~
10 ~~jurisdiction, including towns, villages and cities except 1st class cities, in the county.~~

11 (b) 1. ~~The~~ Except as provided in par. (c), the amount determined under sub. (5)
12 with respect to claims filed for which the ~~town, village or city~~ municipality has
13 furnished notice under sub. (1m) by March 1 shall be distributed from the
14 appropriation under s. 20.835 (3) (q) by the department of administration to the
15 county in which the municipality is located on the 4th Monday in March.

16 2. ~~The town, village or city~~ Except as provided in par. (c), the county treasurer
17 shall settle for the amounts distributed on the 4th Monday in March under this
18 paragraph with each taxation district and each taxing jurisdiction within the
19 taxation district ~~or provide the amounts distributed to the appropriate county~~
20 ~~treasurer for settlement~~ not later than April 15. Failure to settle timely under this
21 subdivision subjects the ~~town, village or city~~ county treasurer to the penalties under
22 s. 74.31. ~~On or before August 20, the county treasurer shall settle with each taxing~~
23 ~~jurisdiction, including towns, villages and cities except 1st class cities, in the county.~~

24 **SECTION 2.** 79.10 (7m) (c) of the statutes is created to read:

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1 79.10 (7m) (c) *Distribution to certain municipalities.* 1. If, in any year, the total
2 of the amounts determined under subs. (4) and (5) for any municipality is \$3,000,000
3 or more, the municipality, with the approval of the majority of the members of the
4 municipality's governing body, may notify the department of administration to
5 distribute the amounts directly to the municipality and the department of
6 administration shall distribute the amounts at the time and in the manner provided
7 under pars. (a) 1. and (b) 1.

8 2. The treasurer of the municipality shall settle for the amounts distributed
9 under par. (a) 1. on the 4th Monday in July with the appropriate county treasurer
10 not later than August 20. Failure to settle timely under this subdivision subjects the
11 treasurer of the municipality to the penalties under s. 74.31. On or before August
12 20, the county treasurer shall settle with each taxing jurisdiction, including towns,
13 villages, and cities, except 1st class cities, in the county.

14 3. The treasurer of the municipality shall settle for the amounts distributed
15 under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within
16 the taxation district not later than April 15. Failure to settle timely under this
17 subdivision subjects the treasurer of the municipality to the penalties under s. 74.31.
18 On or before August 20, the county treasurer shall settle with each taxing
19 jurisdiction, including towns, villages, and cities, except 1st class cities, in the
20 county.

21 **SECTION 3.** 79.10 (8) of the statutes is renumbered 79.10 (8) (b).

22 **SECTION 4.** 79.10 (8) (a) of the statutes is created to read:

23 79.10 (8) (a) If a county receives a payment under this section that, under s.
24 16.53, is made after the date specified in this section, that county shall as soon as
25 possible distribute to each municipality and taxing jurisdiction in the county, the

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1 municipality's and taxing jurisdiction's share of the payment and of the interest in
2 respect to that payment.

3 **SECTION 5. Initial applicability.**

4 (1) This act first applies to distributions in 2008.

5 (END)