

Assembly Bill 3

Date published:
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CHAPTER 17, LAWS OF 1967

AN ACT to repeal 76.02 (3) and 76.28 (3a), (7) and (8); to amend 70.04 (1), 70.30 (10), 76.02 (11) and 76.28 (1); and to repeal and recreate 76.28 (2) and (3) and 76.48 (4) of the statutes, relating to utility tax distribution.

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

SECTION 1. 70.04 (1) of the statutes is amended to read:

70.04 (1) Personal property ~~shall also include~~ *includes* toll bridges; private railroads and bridges; saw logs, timber and lumber, either upon land or afloat; steamboats, ships and other vessels, whether at home or abroad; ferry boats, including the franchise for running the same; ice cut and stored for use, sale or shipment, and entire property of companies defined in s. 76.02 ~~(3), (7) and~~ (8), located entirely within one taxation district.

SECTION 2. 70.30 (10) of the statutes is amended to read:

70.30 (10) The value of the property and franchises of companies defined in s. 76.02 ~~(3), (7) and~~ (8) whose property is located wholly within the taxation district.

SECTION 3. 76.02 (3) of the statutes is repealed.

SECTION 4. 76.02 (11) of the statutes is amended to read:

76.02 (11) ~~In case~~ *If* the property of any company defined in ~~sub-sections (3), (7) and sub. (8) of section 76.02~~ is located entirely within a single town, village or city, it shall be subject to local assessment and taxation. All ~~real estate~~ *property* not necessarily used in operating the business of any company defined in this section is excepted from taxation under this chapter and shall be subject to local assessment and taxation.

SECTION 5. 76.28 (1) of the statutes is amended to read:

76.28 (1) The state shall retain 17% of the taxes paid into the treasury by any ~~street railway~~ ~~oil pipeline~~ company, light, heat and power company or conservation and regulation company defined by s. 76.02, and 19½% of such taxes shall be distributed to the counties and 63½% shall be distributed to the towns, cities and villages, within or through which the business of such company was carried on and operated in proportion, as near as may be, to the *book value of the property* located and business transacted within each ~~such~~ town, city and village. In determining the amount of business transacted, receipts derived from ~~electrical energy delivered sales~~ at wholesale to another utility, electric co-operative association or power district for purposes of distribution and resale, shall not be taken into consideration in determining such proportion.

SECTION 6. 76.28 (2) and (3) of the statutes are repealed and recreated to read:

76.28 (2) Twenty-five per cent of the taxes paid by any gas pipeline company defined by s. 76.02 shall be allocated to municipalities in the proportion which the distributing company's retail sales of natural gas in each municipality bears to the total retail sales by all distributing companies in the state. The remainder of the taxes shall be apportioned as follows: 17% thereof shall be retained by the state and 63½% shall be distributed to the towns, villages and cities and 19½% shall be distributed to the counties within which the property is located, in proportion, as near as may be, to the book value of the property located in each town, village and city.

(3) (a) In all counties whose latest decennial census population is 50,000 or less, the municipal clerk of any town or village shall on or before January 15 apportion 50% of the taxes received pursuant to subs. (1) and (2) to the various school districts or parts thereof in the proportion which the taxable property of the school district within the municipality bears to the total valuation of the taxable property of the entire municipality according to the last assessment roll. No apportionment to a joint school district shall be made if par. (c) applies.

(b) If the town or village includes area in a union high school district, the amount allotted to the area of the union high school shall be equally divided between the union high school district and the elementary school district comprising the area. When there is more than one elementary district in the union high school area, each elementary district shall receive an amount in the proportion which the valuation of the taxable property of the elementary district within the municipality bears to the total valuation of the union high school within the municipality according to the last assessment roll.

(c) If any joint school district lying wholly within counties with a population of 50,000 or less includes a city, then all towns, villages and cities which are a part of the joint district are excused from apportioning 50% of the utility tax to the joint district and may retain the tax which might otherwise have been shared with the joint district.

(d) In all counties whose latest decennial census population is more than 50,000, no utility tax apportioning is required except under sub. (5) and except in joint school districts having territory which extends into counties having a population of 50,000 or less. Every town, village and city lying wholly or partially within such joint school district is required to apportion in the same manner as in sub. (3) (a) and (b).

SECTION 7. 76.28 (3a), (7) and (8) of the statutes are repealed.

SECTION 8. 76.48 (4) of the statutes is repealed and recreated to read:

76:48 (4) One per cent of the license fee shall be paid into the general fund of the state. The remainder of such fees shall be apportioned by the

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department of taxation on or before November 1 as provided in subs. (5)
and (6).
Approved April 17, 1967.