

State of Wisconsin



2021 Assembly Bill 56

Date of enactment: **July 8, 2021**
Date of publication*: **July 9, 2021**

2021 WISCONSIN ACT 61

AN ACT *to amend* 38.16 (3) (a) 2w., 66.0602 (2) (b), 79.05 (2) (c), 79.096 (3) and 121.90 (2) (am) 2.; and *to create* 79.095 (4) (d) of the statutes; **relating to:** distribution of the aid payment for personal property upon termination of a tax incremental district.

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

SECTION 1b. 38.16 (3) (a) 2w. of the statutes is amended to read:

38.16 (3) (a) 2w. "Revenue" means the sum of the tax levy, property tax relief aid under sub. (4), and payments received under s. 79.096, not including a payment received under s. 79.096 (3) for a tax incremental district that has been terminated.

SECTION 1c. 66.0602 (2) (b) of the statutes is amended to read:

66.0602 (2) (b) For purposes of par. (a), in 2018, and in each year thereafter, the base amount to which the limit under this section applies is the actual levy for the immediately preceding year, plus the amount of the payment under s. 79.096, and the levy limit is the base amount multiplied by the valuation factor, minus the amount of the payment under s. 79.096, except that the adjustments for payments received under s. 79.096 do not apply to payments received under s. 79.096 (3) for a tax incremental district that has been terminated.

SECTION 1d. 79.05 (2) (c) of the statutes is amended to read:

79.05 (2) (c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of

premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

SECTION 1t. 79.095 (4) (d) of the statutes is created to read:

79.095 (4) (d) Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the amount the taxing jurisdiction receives under par. (b). The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter.

SECTION 2. 79.096 (3) of the statutes is amended to read:

79.096 (3) Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the amount the taxing jurisdiction receives under sub. (1), ~~except that this subsection does not apply after the district closes. The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental dis-~~

~~trict and in each year thereafter. For a tax incremental district that terminated prior to the effective date of this subsection [LRB inserts date], if the tax incremental district was active for the 2017 tax year and would have received a payment under this subsection if not for its termination, the department of administration shall, with the distribution in 2022, distribute to the municipality and applicable taxing jurisdictions the sum of all such payments that would have been paid to the tax incremental district from its termination date to 2022 had the district not terminated. In 2023, and in each year thereafter, the department of administration shall distribute to the municipality and the applicable taxing jurisdictions the annual amount the tax incremental district would have received under this subsection.~~

SECTION 2b. 121.90 (2) (am) 2. of the statutes is amended to read:

121.90 (2) (am) 2. Amounts under ss. 79.095 (4) and 79.096 for the current school year, not including payments received under s. 79.096 (3) for a tax incremental district that has been terminated.