



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-1300/1
MES:wlj:jf

2011 SENATE BILL 21

February 23, 2011 - Introduced by Senator ZIPPERER, cosponsored by Representative FARROW. Referred to Committee on Economic Development and Veterans and Military Affairs.

1 **AN ACT to amend** 60.85 (2) (c), 60.85 (3) (h) 4., 60.85 (3) (h) 5. a. and 60.85 (3) (h)
2 5. c.; and **to create** 60.85 (2) (b) 7. of the statutes; **relating to:** authorizing the
3 town of Brookfield in Waukesha County to create a tax incremental district for
4 a retail project.

Analysis by the Legislative Reference Bureau

Under current law, towns may use tax incremental financing (TIF) for limited purposes. A town may use TIF for projects related to tourism, agriculture, manufacturing, or forestry. A town may also use TIF for residential projects, but only to the extent that the residential project has a necessary and incidental relationship to a tourism, agricultural, manufacturing, or forestry project, and for retail projects to the extent that the retail development is related to the retail sale of a product that is produced due to an agricultural, forestry, or manufacturing project.

This bill authorizes the town of Brookfield in Waukesha County to use TIF for one project that is related either to retail purposes or to a purpose for which any city or village may create a TIF district.

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:

SENATE BILL 21**SECTION 1**

1 **SECTION 1.** 60.85 (2) (b) 7. of the statutes is created to read:

2 60.85 (2) (b) 7. A project that is related either to retail purposes, or to a purpose
3 for which a city may create a district under s. 66.1105, except that this subdivision
4 applies only to the town of Brookfield in Waukesha County, and the town may create
5 only one district to which this subdivision applies.

6 **SECTION 2.** 60.85 (2) (c) of the statutes is amended to read:

7 60.85 (2) (c) ~~No~~ Except as provided in par. (b) 7., no town may exercise any
8 power under this subsection within the extraterritorial zoning jurisdiction of a city
9 or village, as that term is defined in s. 62.23 (7a) (a), unless the city's or village's
10 governing body adopts a resolution which approves the town's exercise of power
11 under this subsection within such an extraterritorial zoning jurisdiction.

12 **SECTION 3.** 60.85 (3) (h) 4. of the statutes is amended to read:

13 60.85 (3) (h) 4. Declares the district to be either an agricultural project district,
14 forestry project district, manufacturing project district, or tourism project district,
15 and identifies the North American Industry Classification System industry number
16 of each activity under each project for which project costs are to be expended; or
17 declares the district to be a project described in sub. (2) (b) 7.

18 **SECTION 4.** 60.85 (3) (h) 5. a. of the statutes is amended to read:

19 60.85 (3) (h) 5. a. That not less than 75 percent, by area, of the real property
20 within the district is to be used for projects of a single one of the project types listed
21 under sub. (2) (b) 1. to 4. or 7. and in accordance with the declaration under subd. 4.

22 **SECTION 5.** 60.85 (3) (h) 5. c. of the statutes is amended to read:

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1 60.85 **(3)** (h) 5. c. That the project costs of the district are limited to those
2 specified under sub. (2) (b) and relate directly to a project described in sub. (2) (b) 7.
3 or to promoting agriculture, forestry, manufacturing, or tourism development.

4

(END)