

1991 Assembly Bill 581

Date of enactment: **November 8, 1991**
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1991 WISCONSIN ACT 60

AN ACT *to amend* 77.94 (1) (intro.); and *to create* 74.09 (3) (i), 77.94 (3) and 77.945 of the statutes, **relating to:** the rate for the temporary recycling surcharge and stating on the property tax bill the amount spent for solid waste collection and disposal.

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

SECTION 1. 74.09 (3) (i) of the statutes is created to read:

74.09 (3) (i) State the total amount spent by the municipality for solid waste collection and disposal during the year in which the bill is sent, including the estimated cost for the part of the year beginning on the day when the bill is prepared.

SECTION 2. 77.94 (1) (intro.) of the statutes, as affected by 1991 Wisconsin Act 39, is amended to read:

77.94 (1) (intro.) Except as provided in ~~sub.~~ subs. (2) and (3), for taxable years ending after April 1, 1991, ~~and ending before April 1, 1992~~, the surcharge imposed under s. 77.93 is calculated as follows:

SECTION 3. 77.94 (3) of the statutes is created to read:

77.94 (3) For taxable years that end after April 1, 1992, and end before April 1, 1999, the rates for the sur-

charge imposed under s. 77.93 are determined under s. 77.945.

SECTION 4. 77.945 of the statutes is created to read:

77.945 Surcharge adjustments. Annually, in December, the department of revenue shall estimate the amount of revenue necessary to fund all appropriations for the next fiscal year from the recycling fund under s. 25.49. Subject to approval by the joint committee on finance, the department shall establish annual recycling surcharge rates for taxable years that end after April 1, 1992, and that end before April 1, 1999, that are necessary to generate a sufficient level of revenue to fund those appropriations in each fiscal year.

SECTION 5. Initial applicability. (1) SOLID WASTE COSTS. The treatment of section 74.09 (3) (i) of the statutes first applies to property tax bills based on the assessment as of January 1, 1993.