AN ACT to amend 74.11 (6) (a) of the statutes, relating to: the unit of government to which payments of property taxes on improvements on leased land that are assessed as personal property are paid.

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

SECTION 1. 74.11 (6) (a) of the statutes is amended to read:

74.11 (6) (a) Payments made on or before January 31 and payments of taxes on improvements on leased land that are assessed as personal property shall be made to the taxation district treasurer.

SECTION 2. Initial applicability. This act first applies to payments based on the assessment as of the January 1 after the effective date of this SECTION.