

# State of Wisconsin



1995 Assembly Bill 32

Date of enactment: **April 24, 1996**

Date of publication\*: **May 8, 1996**

## 1995 WISCONSIN ACT 278

AN ACT *to amend* 74.42 (1) of the statutes; **relating to:** charging back personal property taxes.

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

**SECTION 1.** 74.42 (1) of the statutes is amended to read:

74.42 (1) CHARGE BACK. No earlier than February 2 and no later than ~~February 14~~ April 1, the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district, except this state, its proportionate share of those personal property taxes for which the taxation district settled in full the previous February,

which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent. At the same time, if there are charge-backs, the taxation district treasurer shall charge back to the county the state's proportionate share of those taxes. Within 30 days after receipt of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district treasurer the amount due, and the state shall pay to the proper county treasurer the amount due.

**SECTION 2. Effective date.**

(1) This act takes effect on February 14, 1996.

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\* Section 991.11, WISCONSIN STATUTES 1993-94: 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 as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].