



## 1995 SENATE BILL 99

March 8, 1995 - Introduced by Senators PETAK and DRZEWIECKI, cosponsored by Representatives LADWIG, PLACHE, PORTER, OTT, SILBAUGH, HAHN, GROTHMAN and SERATTI. Referred to Committee on State Government Operations and Corrections.

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

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### *Analysis by the Legislative Reference Bureau*

Under current law, taxation district treasurers must charge back delinquent personal property taxes to the other taxing jurisdictions in the district between February 2 and February 14. Under this bill, the treasurers must charge back those taxes between February 2 and the last day of February.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

3           **SECTION 1.** 74.42 (1) of the statutes is amended to read:  
4           74.42 (1) CHARGE BACK. No earlier than February 2 and no later than February  
5           14 ~~the last day of February~~, the taxation district treasurer may charge back to each  
6           taxing jurisdiction within the taxation district, except this state, its proportionate  
7           share of those personal property taxes for which the taxation district settled in full  
8           the previous February, which were delinquent at the time of settlement, which have  
9           not been collected in the intervening year and which remain delinquent. At the same  
10          time, if there are charge-backs, the taxation district treasurer shall charge back to

1 the county the state's proportionate share of those taxes. Within 30 days after receipt  
2 of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district  
3 treasurer the amount due, and the state shall pay to the proper county treasurer the  
4 amount due.

5 **SECTION 2. Effective date.**

6 (1) This act takes effect on the February 1 after publication.

7 (END)