## 1999 ASSEMBLY BILL 68

February 2, 1999 – Introduced by Representatives Musser, Ryba, Sykora, F. Lasee, Brandemuehl, Powers and Albers, cosponsored by Senator Roessler. Referred to Committee on Ways and Means.

- 1 AN ACT *to repeal* 74.11 (5) and 74.12 (6m); and *to amend* 74.11 (2) (b) and 74.13
- 2 (1) (a) of the statutes; **relating to:** instalment payments of property taxes.

### Analysis by the Legislative Reference Bureau

Under current law, property taxes may be paid in instalments unless the amount owed on a parcel, or on an improvement on leased land, is less than \$100. Under this bill, those taxes may be paid in instalments regardless of the amount owed.

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:

- **SECTION 1.** 74.11 (2) (b) of the statutes is amended to read:
- 4 74.11 **(2)** (b) In 2 equal instalments, unless subject to sub. (5), with the first
- 5 instalment payable on or before January 31 and the 2nd instalment payable on or
- 6 before July 31.
- 7 **SECTION 2.** 74.11 (5) of the statutes is repealed.

**SECTION 4.** 74.13 (1) (a) of the statutes is amended to read:

#### **ASSEMBLY BILL 68**

2

3

4

5

6

7

8

9

10

1	SECTION 3.	74.12 (6m)	of the	statutes	is repeal	led

74.13 **(1)** (a) General property taxes, special assessments, special charges and special taxes may be paid in advance of the levy either by single payment or, except as provided in s. 74.11 (2) (b), payment in instalments of not less than \$100. The total taxes paid in advance of the levy may not exceed the total taxes previously levied against the property, as shown on the previous tax roll.

### **SECTION 5. Initial applicability.**

(1) This act first applies to taxes based on the assessment as of the January 1 after the effective date of this subsection.

11 (END)