

1999 DRAFTING REQUEST

Bill

Received: 12/4/98

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Terry Musser (608) 266-7461

By/Representing: Marlene

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies: JK

Topic:

Instalment payments of property taxes

Instructions:

Redraft 1997 AB 297 (LRB -2314). Remove \$100 minimum of prop taxes due before they may be paid in instalments

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 12/4/98	jgeller 12/5/98		_____			S&L
/1			martykr 12/7/98	_____	lrb_docadmin 12/7/98	lrb_docadmin 12/11/98	

FE Sent For:

02-02-99

<END>



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1?	shoveme	1 12/5 jlg	km	km			
1	MES	12/4/98	km	km			

Handwritten notes: 1 12/5 jlg, km, km, 12/4/98, MES, 12/4/98, km, km, 12/4/98

FE Sent For:

<END>

LEGISLATIVE REFERENCE BUREAU**BILL REQUEST FORM**

Legal Section, 5th Floor, 100 N. Hamilton St.
 (608) 266-3561

Use of this form is optional. It is often helpful to talk directly with the LRB attorney who will draft the bill.
 Use this form only for **BILL** drafts. Attach more pages if necessary.

Date of request: <i>12/2/98</i>	Legislator or agency requesting this draft: <i>Rep. Musser</i>
Name/phone number of person submitting request: <i>6-7461</i>	<i>11W-Capitol</i>
Persons to contact for questions about this draft (names and phone numbers please): <i>Kathie or Marlene 6-7461</i>	
Describe the problem, including any helpful examples. How do you want to solve the problem? <i>Please redraft attached (1997 AB 297)</i>	
If you know of any statute sections that might be affected, please list them or provide a marked (not re-typed) copy.	

Please attach a copy of any correspondence or material that may help us. You may also attach a marked (not re-typed) copy of any LRB draft, or provide its number (e.g., 1997 LRB-2345/1 or 1995 AB-67):

Requests are confidential unless stated otherwise.

May we tell others that we are working on this for you? YES NO

If yes, anyone who asks? YES NO

Any legislator? YES NO ONLY the following persons:

Do you consider this urgent? YES NO If yes, please indicate why:

Is this request of higher priority than other pending request(s) you have made?

YES NO If yes, please sign your name here:



1997 BILL 297

1 AN ACT *to repeal* 74.11 (5) and 74.12 (6m); and *to amend* 74.11 (2) (b) of the
2 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:

3 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.

1999 Bill

MES:jlg

FMMR

1997 ASSEMBLY BILL 297

April 17, 1997 - Introduced by Representatives MUSSER, FREESE, SPRINGER, HUEBSCH, GRONEMUS, SERATTI and LORGE. Referred to Committee on Ways and Means.

repeal

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

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PROOF w/STATS.

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ASSEMBLY BILL 297

SECTION 3

INS 2-2

1 **SECTION 3.** 74.12 (6m)^X of the statutes is repealed.

2 **SECTION 4. Initial applicability.**

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

5 (END) ✓

INS. 2-2

Section #. 74.13 (1) (a) of the statutes is amended to read:

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 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.

History: 1987 a. 378.

except as provided
in P. 74.11 (2) (b),

**SUBMITTAL
FORM**

LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street

mes

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and **sign** on the appropriate line(s) below.

Date: 12/7/98

To: Representative Musser

Relating to LRB drafting number: LRB-1129

Topic

Instalment payments of property taxes

Subject(s)

Tax - property

1. **JACKET** the draft for introduction _____ Terry M Mussey
in the **Senate** ____ or the **Assembly** ____ (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____
A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction _____
If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney
Telephone: (608) 266-0129

✓



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION
REFERENCE SECTION
FAX

(608) 266-3561
(608) 266-0341
(608) 266-5648

STEPHEN R. MILLER
CHIEF

LRB
✓

March 4, 1999

MEMORANDUM

To: Representative Musser

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **1999 AB 68** (LRB 99-1129/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

I think that the department raises a good point and that your intent could be made clearer by deleting the underscored material on page 2, lines 4 and 5 and by striking "of not less than \$100" on page 2, line 5.

If you wish to discuss this memorandum or if you would like me to prepare an amendment, please contact me.

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MEMORANDUM

February 25, 1999

TO: Marc Shovers
Legislative Reference Bureau

FROM: Yeang-Eng Braun ^{YEB}
Department of Revenue

SUBJECT: Technical Memorandum on AB 68 - Allow Installment Payments of Property Taxes Regardless of Amount Owed

We have the following technical concern with AB 68:

At page 2, lines 4 and 5, the effect of the new language is not clear since it amends s. 74.13 (1)(a) which deals with advance payments of property taxes by reference to a section dealing with installments of current property taxes. Since payments under s. 74.13 are made before the property tax bill is issued, it is not clear if the proposed amendment of s. 74.13 will accomplish the author's intent.

If you have questions regarding this technical memorandum, please contact Blair P. Kruger at 266-1310.

YEB:BK:ds
t:\fsn\bk\ab68.tec

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