

## 1999 DRAFTINGREQUEST

**Bill**Received: **03/16/2000**Received By: **jkreye**Wanted: **Soon**

Identical to LRB:

For: **Michael Lehman (608) 267-2367**By/Representing: **andrew**

This file may be shown to any legislator: NO

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - property**

Extra Copies:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Lottery and gaming property tax credit

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reaured</u>
/?	jkreye 03/16/2000	gilfokm 03/16/2000		_____			S&L
/1			kfollet 03/16/2000	_____	lrb_docadmin 03/16/2000	lrb_docadmin 03/16/2000	

FE Sent For:

**3/17/00**

&lt;END&gt;

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1?	jkreye	11-3-16 2000 kmf	10jf 3/16	10jf/self <del>10jf</del> 3/16			

FE Sent For:

<END>

B-16-2000

Andrew — M Lehman  
267-2367

Senate bills ~~to~~ Assembly bills = companion bills.

① 4146 - lottery <sup>and gaming property</sup> / credit

② ~~4622 - gray market cigarettes~~

4774/1

3-16-2000

500N

~~1999 SENATE BILL 423~~

March 1, 2000 – Introduced by Senators DECKER, BURKE, ROSENZWEIG, PLACHE, ROESSLER, DARLING and ERPENBACH, cosponsored by Representatives M. LEHMAN, HAHN, GOETSCH, GUNDERSON, LEIBHAM, SKINDRUD, PETROWSKI, KELSO, PETTIS, GUNDRUM, HUNDERTMARK, KESTELL, RHOADES, TOWNSEND, SYKORA and SUDER. Referred to Economic Development, Housing and Government Operations.

Gen. Cat.

1 AN ACT *to renumber and amend* 79.10 (10) (bm); *to amend* 79.10 (10) (bn); and  
2 to *create* 20.835 (3) (s) and 79.10 (10) (bm) 2. of the statutes; **relating to:**  
3 applying for the lottery and gaming property tax credit and making an  
4 appropriation.

**Analysis by the Legislative Reference Bureau**

Under current law, a property owner may claim the lottery and gaming property tax credit against the property taxes on the owner's property, if the owner uses the property as the owner's principal dwelling. If a person is eligible to receive the credit but the person's property tax bill does not reflect the credit, the person may apply for the credit by January 31 following the issuance of the person's property tax bill. The person must apply to the treasurer of the taxation district in which the property is located. Under current law, the state reimburses, from the lottery fund, each municipality that grants the lottery and gaming property tax credit to eligible property owners.

Under this bill, if a person is eligible to receive the credit but the person's property tax bill does not reflect the credit, the person may apply for the credit by October 1 following the issuance of the person's property tax bill. If the person applies for the credit by January 31, the application must be sent to the treasurer of the taxation district in which the property is located. If the person applies after January 31 but no later than October 1, the application must be sent to the department of revenue (DOR). DOR then issues a check to the person for the amount

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of the credit and notifies the treasurer of the county or the taxation district in which the property is located that DOR paid the credit.

Under current law, a person who purchases or is granted property **after** January 1 of the year in which property taxes are levied may also apply for and receive the lottery and gaming property tax credit, if the former property owner used the property as the former owner's principal dwelling. If the person applies for the credit by January 31, the application must be sent to the treasurer of the taxation district in which the property is located. If the person applies after January 31 but no later than October 1, the application must be sent to DOR. DOR then issues a check to the person for the amount of the credit and notifies the treasurer of the county or the taxation district in which the property is located that DOR paid the credit.

For further information see the state **and 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:***

1           **SECTION 1.** 20.835 (3) (s) of the statutes is created to read:

2           **20.835 (3) (s) Lottery and gaming credit; late applications.** From the lottery  
3 fund, a sum sufficient to make payments for the lottery and gaming credit under s.  
4 79.10 (10) (bm) and (bn).

5           **SECTION 2.** 79.10 (10) (bm) of the statutes, as created by 1999 Wisconsin Act  
6 5, is renumbered 79.10 (10) (bm) 1. and amended to read:

7           79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but  
8 whose property tax bill does not reflect the credit may claim the credit by applying  
9 to the treasurer of the taxation district in which the ~~property~~ is located for the credit  
10 under par. (a) by January 31 following the issuance of the person's property tax bill.  
11 The treasurer ~~of the taxation district in which the property is located~~ shall compute  
12 the amount of the credit; subtract the amount of the credit from the person's property  
13 tax bill; notify the person of the reduced amount of the property taxes due; issue a  
14 refund to the person if the person has paid the property taxes in full; and enter the

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1 person's property on the next tax roll as property that qualifies for a lottery and  
2 gaming credit. Claims made under this ~~paragraph subdivision~~ become invalid when  
3 claims made under par. (a) become invalid.

4 **SECTION 3.** 79.10 (10) (bm) 2. of the statutes is created to read:

5 79.10 **(10)** (bm) 2. A person who may apply for a credit under subd. **1.** but who  
6 does not timely apply for the credit under subd. 1. may apply to the department of  
7 revenue no later than October 1 following the issuance of the person's property tax  
8 bill. Subject to review by the department, the department shall compute the amount  
9 of the credit; issue a check to the person in the amount of the credit; and notify the  
10 treasurer of the county in which the person's property is located or the treasurer of  
11 the taxation district in which the person's property is located, if the taxation district  
12 collects taxes under s. 74.87. The treasurer shall enter the person's property on the  
13 next tax roll as property that qualifies for a lottery and gaming credit. Claims made  
14 under this subdivision become invalid when claims made under par. (a) become  
15 invalid.

16 **SECTION 4.** 79.10 (10) (bn) of the statutes, as created by 1999 Wisconsin Act 9,  
17 is amended to read:

18 79.10 **(10)** (bn) If a person who owns and uses property as specified under sub.  
19 (1) **(dm)** as of the certification date under par. (a), transfers the property after the  
20 certification date, the transferee may apply to the treasurer of the taxation district  
21 in which the property is located for the credit under sub. (9) (bm) on a form prescribed  
22 by the department of revenue no later than January 31 following the issuance of the  
23 person's property tax bill. The transferee shall attest that, to the transferee's  
24 knowledge, the transferor used the property in the manner specified under sub. (1)  
25 (dm) as of the certification date under par. (a). Claims made after January 31, but

**SENATE BILL 423**

1 no later than October 1 following the issuance of the nerson's nronerty tax bill. shall  
2 be made to the denartment. Paragraph (bm), as it applies to claims made under that  
3 paragraph, applies to claims made under this paragraph, except that a claim that is  
4 made under this paragraph is valid for the year in which the property is transferred.

5 **SECTION 5. Initial applicability.**

6 (1) This act first applies to the property tax assessments as of January 1, 1999. ✓

7 (END)



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**SUBMITTAL  
FORM**

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

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

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**Date:** 03/16/2000

**To:** Representative M. Lehman

**Relating to LRB drafting number:** LRB-4774

**Topic**

Lottery and gaming property tax credit

**Subject(s)**

Tax - property

1. **JACKET** the draft for introduction \_\_\_\_\_ 

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 266-356 1. If you have any questions relating to the attached draft, please feel free to call me.

Joseph T. **Kreye**, Legislative Attorney  
Telephone: (608) 266-2263