

**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 1**

May 4, 2000 – Offered by Representatives FREESE, OTT, MUSSER, PETTIS, KESTELL, BRANDEMUEHL, LEIBHAM, PETROWSKI, KLUSMAN, JESKEWITZ, RHOADES, URBAN, UNDERHEIM and ALBERS.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 2: after “credit” insert “, state aid related to the use value
3 assessment of agricultural land and making an appropriation”.

4 **2.** Page 1, line 3: before that line insert:

5 “**SECTION 1g.** 20.835 (1) (ed) of the statutes is created to read:

6 20.835 (1) (ed) *State aid; agricultural land.* A sum sufficient to make the state
7 aid payments under s. 79.096.

8 **SECTION 1m.** 38.28 (2) (b) 2. of the statutes is amended to read:

9 38.28 (2) (b) 2. The most current equalized values certified by the department
10 of revenue shall be used in aid determinations. Equalized values shall include the
11 full value of computers that are exempt under s. 70.11 (39), as determined under s.
12 79.095 (3), and the amount calculated under s. 79.096 (2) (b).”.

13 **3.** Page 1, line 3: delete “**SECTION 1**” and substitute “**SECTION 1n**”.

1 **4.** Page 2, line 20: before that line insert:

2 “**SECTION 3b.** 79.096 of the statutes is created to read:

3 **79.096 State aid; agricultural land. (1) DEFINITIONS.** In this section:

4 (a) “Department” means the department of revenue.

5 (b) “Gross tax rate” has the meaning given in s. 79.095 (1) (b).

6 (c) “Taxing jurisdiction” means a municipality, county, school district or
7 technical college district.

8 **(2) PAYMENTS.** Beginning in 2001 and ending in 2007, annually on the first
9 Monday in July, the department shall pay to each taxing jurisdiction for which the
10 result under par. (b) is a positive number an amount determined by the department
11 as follows:

12 (a) Calculate the value of agricultural land in the taxing jurisdiction, as of
13 January 1 of the preceding year, using the valuation method under s. 70.32 (2r) (b).

14 (b) Calculate the value of agricultural land in the taxing jurisdiction, as of
15 January 1 of the preceding year, using the valuation method under s. 70.32 (2r) (c)
16 and subtract that amount from the amount determined under par. (a).

17 (c) Multiply the amount determined under par. (b) by the taxing jurisdiction’s
18 gross tax rate for the preceding year.

19 **(3) TREATMENT OF PAYMENTS BY SCHOOL DISTRICTS AND TECHNICAL COLLEGE**
20 **DISTRICTS.** School districts and technical college districts shall treat the payments
21 made under this section as if the payments had been received in the previous fiscal
22 year.

1 **(4) DISPUTES.** Any dispute between the department and a taxing jurisdiction
2 about the values determined under sub. (2) (a) or (b) shall be resolved by using the
3 procedures under s. 70.995 (8).

4 **SECTION 3d.** 121.06 (4) of the statutes is amended to read:

5 121.06 **(4)** For purposes of computing state aid under s. 121.08, equalized
6 valuations calculated under sub. (1) and certified under sub. (2) shall include the full
7 value of computers that are exempt under s. 70.11 (39), as determined under s.
8 79.095 (3), and the amount calculated under s. 79.096 (2) (b).

9 **SECTION 3e.** 121.15 (3m) (a) 1. of the statutes, as affected by 1999 Wisconsin
10 Acts 9 and 17, is amended to read:

11 121.15 **(3m)** (a) 1. “Partial school revenues” means the sum of state school aids,
12 other than the amounts appropriated under s. 20.255 (2) (bi) and (cv), property taxes
13 levied for school districts and aid paid to school districts under ~~s. ss.~~ 79.095 (4) and
14 79.096 (2), less the amount of any revenue limit increase under s. 121.91 (4) (a) 2. due
15 to a school board’s increasing the services that it provides by adding responsibility
16 for providing a service transferred to it from another school board, less the amount
17 of any revenue limit increase under s. 121.91 (4) (a) 3. and less the amount of any
18 revenue limit increase under s. 121.91 (4) (h).

19 **SECTION 3g.** 121.15 (4) (a) of the statutes, as created by 1999 Wisconsin Act 9,
20 is amended to read:

21 121.15 **(4)** (a) In this subsection, “state aid” has the meaning given in s. 121.90
22 (2) except that it excludes aid paid to school districts under ~~s. ss.~~ 79.095 (4) and 79.096
23 (2).

24 **SECTION 3h.** 121.90 (2) (intro.) of the statutes, as affected by 1999 Wisconsin
25 Act 32, is amended to read:

