

1999 DRAFTING REQUEST

Bill

Received: 01/05/2000

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Revenue 6-6466

By/Representing: Tom Ourada

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax Credits (prop) - lottery

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

homeowner may claim lottery and claiming credit by filing an application by Oct. 1

Instructions:

See Attached

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>
/?	jkreye 01/10/2000	gilfokm 01/12/2000		_____			S&L
/P1	jkreye 01/27/2000	gilfokm 01/27/2000	kfollet 01/12/2000	_____	lrb_docadmin 01/12/2000		S&L
/P2		gilfokm 02/25/2000	jfrantze 01/27/2000	_____	lrb_docadmin 01/28/2000	lrb_docadmin 02/25/2000	S&L
/1			jfrantze 02/25/2000	_____	lrb_docadmin 02/25/2000	lrb_docadmin 02/28/2000	

02/28/2000 08:19:14 AM

Page 2

FE Sent For:

<END>

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Jacket for Sen Decker per Tom Ourada

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/P2		<i>1-2-25-2000 Kmg</i>	jfrantze 01/27/2000		lrb_docadmin 01/28/2000		

FE Sent For:

2/2/00 *JKreye*
2/2/00
<END>

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SUBMIT P2

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/?	jkreye 01/10/2000	gilfokm 01/12/2000		_____			S&L
/P1		<i>P2-1-27-2000</i> kmg	kfollet 01/12/2000	_____	lrb_docadmin 01/12/2000		

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To: 1/27 8/27
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1?	jkreye	pl-1-11-2000 dkmg	1/12 kjf	1/12 kjf/Tay			

FE Sent For:

<END>

FACSIMILE COVER SHEET

**State of Wisconsin
Department of Revenue**

125 South Webster St.
P.O Box 8933
Madison, WI 53708-8933

FAX Number: 608-266-5718

FAX Operator: 608-266-8085

Number of pages attached, including this cover sheet: _____

If all pages are not received or are illegible, please call:

DELIVER TO: Joe Kreye - LRB 264-8522
Addressee Addressee's Phone Number

FROM: Tom Ourada - DOR 266-6466
Sender Sender's Phone Number

Additional Information:

Joe,
Sorry for the delay in getting this to you. Attached is the
drafting request referenced in my voicemail. This bill request is
being submitted because of concerns from the Legislative Council over
DOR's ability to take claims for lottery credit after Jan. 31st
under proposed administrative rules of the dept. Please call with
any questions about this. Thanks Joe.

TOM

Wisconsin Department of Revenue
Division of Research and Analysis
Bureau of Local Fiscal Policy

December 22, 1999

TITLE: Lottery and Gaming Credit Late Claims

DESCRIPTION OF CURRENT LAW AND PROBLEM

Under 1999 Act 5, homeowners may claim the lottery and gaming credit through January 31 of the year following the year of the credit. Because Act 5 was enacted July 28, 1999, there was little time for informing the public of the law changes and new application procedures required for the 1999/00 credit. As a result, many treasurers report a low response to the application mailings, raising concern that the credit will not be extended to many qualifying parcels on the December 1999 property tax bills.

There is concern that many eligible owners, will fail to claim the credit by the January 31 deadline established in conjunction with the payment of the property tax.

RECOMMENDATION FOR ACTION

Extend the deadline for claiming the lottery and gaming credit to October 1 following the issuance of the tax bill. Credits extended after January 31 would be the responsibility of the department.

FISCAL/ADMINISTRATIVE IMPACT

More credits would be extended to qualifying owners, reducing slightly the amount available for credits in 2000. Department costs associated with processing refunds from January 31 through October 1 can be absorbed.

DRAFTING INSTRUCTIONS

Amend s. 79.10(10) to allow taxpayers to claim a credit after January 31 following the issuance of the claimant's tax bill but no later than October 1. Provide that claims made from January 31 through October 1 and all claims made under s. 79.10(10)(bn) for 1999 taxes are to be filed with the department. The department will issue a check in the amount of the computed credit and advise the claimant's county treasurer that a credit has been paid.

EFFECTIVE DATE OR INITIAL APPLICABILITY

First applies to property taxes levied for 1999.

PERSON TO CONTACT: Rebecca Boldt, 266-6785

RAB:skr
t:\bud\rb\post131.bud



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-41467

JK:/:....

PL
King

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 1-10-2000

SOON

1 AN ACT ^{gen.} relating to: applying for the lottery and gaming property tax credit
2 and making an 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 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 before October 1, the application must be sent to the department of revenue (DOR). DOR then issues a check to the person for the amount of the credit and notifies the treasurer of 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. Under the bill, the person

Under current law, the state reimburses each municipality that grants the lottery and gaming property tax credit to eligible property owners. n s from the lottery fund,

must apply to DOR for the credit. Under the bill, DOR then issues a check to the person for the amount of the credit and notifies the treasurer of 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.

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
4 s. 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 amended to read:

7 ^{79.10 (B) (10)}
(bm) A person who is eligible for a credit under sub. (9) (bm) but whose property
8 tax bill does not reflect the credit may claim the credit by applying for the credit
9 under par. (a) ^{by} by ~~January 31~~ ^{by} ~~October 1~~ following the issuance of the person's property
10 tax bill. For an application that is made by January 31 following the issuance of the
11 person's property tax bill, the person shall apply for the credit as provided under par.
12 (a). The treasurer of the taxation district in which the property is located shall
13 compute the amount of the credit; subtract the amount of the credit from the person's
14 property tax bill; notify the person of the reduced amount of the property taxes due;
15 issue a refund to the person if the person has paid the property taxes in full; and enter
16 the person's property on the next tax roll as property that qualifies for a lottery and
17 gaming credit. For an application that is made after January 31 but no later than
18 October 1 following the issuance of the person's property tax bill, the person shall
19 apply to the department of revenue for the credit. The department shall compute the

1 amount of the credit; issue a check to the person in the amount of the credit; and
2 notify the treasurer of the taxation district in which the person's property is located
3 that the department has paid the credit. The treasurer of the taxation district in
4 which the property is located shall enter the person's property on the next tax roll
5 as property that qualifies for a lottery and gaming credit. Claims made under this
6 paragraph become invalid when claims made under par. (a) become invalid.

7) SECTION 3. 79.10 ^{(10) (bn)} of the statutes, as created by 1999 Wisconsin Act 9, is
8 amended to read:

9 79.10 (10) (bn) If a person who owns and uses property as specified under sub.
10 (1) (dm) as of the certification date under par. (a), transfers the property after the
11 certification date, the transferee may apply to the department of revenue for the
12 credit under sub. (9) (bm) on a form prescribed by the department of revenue. The
13 transferee shall attest that, to the transferee's knowledge, the transferor used the
14 property in the manner specified under sub. (1) (dm) as of the certification date under
15 par. (a). The transferee shall receive the credit from the department, as provided
16 under par. (bm). A claim that is made under this paragraph is valid for the year in
17 which the property is transferred.

18 **SECTION 4. Initial applicability.**

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

20

(END)

MEMORANDUM

January 21, 2000

TO: Sherrie Gates-Hendrix
FROM: Rebecca Boldt and Ken Schuck
SUBJECT: Revisions to LRB 4146/P1 - Lottery Credit Claims

By October 1 following the issuance of the person's property tax bill

We recommend the following changes to the draft:

1. Section 2: renumber s. 79.10(10)(bm) to s. 79.10(10)(bm)1. and amend to read as follows:

s. 79.10(10)(bm)1. A person who is eligible for a credit under sub. (9)(bm) but whose property tax bill does not reflect the credit may claim the credit by applying to the taxation district treasurer for the credit under par. (a) by January 31 following the issuance of the person's property tax bill. The treasurer of the taxation district in which the property is located shall compute the amount of the credit; subtract the amount of the credit from the person's property tax bill; notify the person of the reduced amount of the property taxes due; issue a refund to the person if the person has paid the property taxes in full; and enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this paragraph subpar. become invalid when claims made under par. (a) become invalid.

timely
In this credit

2. Create s. 79.10(10)(bm)2. to read as follows:

s. 79.10(10)(bm)2. A person who is ~~eligible for a credit under sub. (9)(bm) but whose property tax bill does not reflect the credit and who fails to claim the credit as provided under subpar. 1.~~ *may apply for a credit under subd. 1. but who does not apply under subd. 1, 2, 3* may claim the credit by applying to the department of revenue. Upon review, the department may allow the credit. For all approved credits, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the county treasurer or, in taxation districts that collect taxes under s. 74.87, the taxation district treasurer in which the property is located. The treasurer shall enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. ~~No claims made under this subparagraph will be accepted after October 1 following the issuance of the person's property tax bill.~~ Claims made under this subpar. become invalid when claims made under par. (a) become invalid.

3. Section 3: amend s. 79.10(10)(bn) to read as follows:

s. 79.10(10)(bn) If a person who owns and uses property as specified under sub. (1)(dm) as of the certification date under par. (a) transfers the property after the certification date, the transferee may apply for the credit under sub. (9)(bm) on a form prescribed by the department of revenue. The transferee shall attest that, to the transferee's knowledge, the transferor used the property in the manner specified under sub. (1)(dm) as of the certification date under par. (a). Claims made after January 31 following the issuance of the property tax bill shall be made to the department of revenue. No claims made under this paragraph will be accepted after October 1 following the issuance of the person's property tax bill. A claim that is made under this paragraph is valid for the year in which the property is transferred.

the person's

and by October 1,



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-4146/P1
JK:kmg:kjf

P2

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 1-27-2000

- 1 AN ACT *re you* to amend 79.10 (10) (bm) and 79.10 (10) (bn); and to create 20.835 (3)
- 2 (s) of the statutes; relating to: applying for the lottery and gaming property tax
- 3 credit and making an 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 ~~before~~ *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 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

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.

receive the lottery and gaming property tax credit, if the former property owner used the property as the former owner's principal dwelling. ~~Under the bill, the person must apply to DOR for the credit. Under the bill, DOR then issues a check to the person for the amount of the credit and notifies the treasurer of the taxation district in which the property is located that DOR paid the credit.~~ *county or the*

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

INSERT
2-4

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

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

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

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

~~79.10 (10) (bm) A person who is eligible for a credit under sub. (9) (bm) but whose property tax bill does not reflect the credit may claim the credit by applying for the credit under par. (a) by January 31 by October 1 following the issuance of the person's property tax bill. For an application that is made by January 31 following the issuance of the person's property tax bill, the person shall apply for the credit as provided under par. (a). The treasurer of the taxation district in which the property is located shall compute the amount of the credit; subtract the amount of the credit from the person's property tax bill; notify the person of the reduced amount of the property taxes due; issue a refund to the person if the person has paid the property taxes in full; and enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. For an application that is made after January 31 but no later than October 1 following the issuance of the person's~~

1 ~~property tax bill, the person shall apply to the department of revenue for the credit.~~
 2 ~~The department shall compute the amount of the credit; issue a check to the person~~
 3 ~~in the amount of the credit; and notify the treasurer of the taxation district in which~~
 4 ~~the person's property is located that the department has paid the credit. The~~
 5 ~~treasurer of the taxation district in which the property is located shall enter the~~
 6 ~~person's property on the next tax roll as property that qualifies for a lottery and~~
 7 ~~gaming credit. Claims made under this paragraph become invalid when claims~~
 8 ~~made under par. (a) become invalid.~~

9 SECTION 3. 79.10 (10) (bn) of the statutes, as created by 1999 Wisconsin Act 9,
 10 is amended to read:

treasurer of the taxation district in which the property is located

11 79.10 (10) (bn) If a person who owns and uses property as specified under sub.

12 (1) (dm) as of the certification date under par. (a), transfers the property after the
 13 certification date, the transferee may apply to the ~~department of revenue~~ for the
 14 credit under sub. (9) (bm) on a form prescribed by the department of ~~revenue~~. The
 15 transferee shall attest that, to the transferee's knowledge, the transferor used the
 16 property in the manner specified under sub. (1) (dm) as of the certification date under
 17 par. (a). ~~The transferee shall receive the credit from the department, as provided~~
 18 ~~under par. (bm).~~ ~~A~~ claim that is made under this paragraph is valid for the year in
 19 which the property is transferred.

no later than January 31 following the issuance of the person's property tax bill

20 SECTION 4. Initial applicability.

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

22 (END)

Claims made after January 31, but no later than October 1, following the issuance of the person's property tax bill, shall be made to the department. Paragraph (bm), as it applies to claims made under that paragraph, applies to claims made under this paragraph, except that a

1999-2000 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4146/P1ins
JK:kmg:kjf

INSERT 2 - 4 ✓

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

3 79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but
4 whose property tax bill does not reflect the credit may claim the credit by applying
5 to the treasurer of the taxation district in which the property is located for the credit
6 under par. (a) by January 31 following the issuance of the person's property tax bill.
7 ~~The treasurer of the taxation district in which the property is located shall compute~~
8 ~~the amount of the credit; subtract the amount of the credit from the person's property~~
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10 ~~refund to the person if the person has paid the property taxes in full; and enter the~~
11 ~~person's property on the next tax roll as property that qualifies for a lottery and~~
12 ~~gaming credit. Claims made under this paragraph subdivision become invalid when~~
13 ~~claims made under par. (a) become invalid.~~

History: 1999 a. 5.

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

15 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
16 does not timely apply for the credit under subd. 1. may apply to the department of
17 ~~revenue~~ no later than October 1 following the issuance of the person's property
18 tax bill. Subject to review by the department, the department shall compute the
19 amount of the credit; issue a check to the person in the amount of the credit; and
20 notify the treasurer of the county in which the person's property is located or the
21 treasurer of the taxation district in which the person's property is located, if the
22 taxation district collects taxes under s. 74.87. The treasurer shall enter the person's
23 property on the next tax roll as property that qualifies for a lottery and gaming credit.

- 1 Claims made under this subdivision become invalid when claims made under par.
- 2 (a) become invalid.



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-4146/PZ

JK:kmg:jf

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 2-25-2000

TODAY

- 1 **AN ACT** ^{Gen. Cat.} *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 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.

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

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3 fund, a sum sufficient to make payments for the lottery and gaming credit under s.
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7 79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but
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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~~
15 ~~person's property on the next tax roll as property that qualifies for a lottery and~~

1 gaming credit. Claims made under this ~~paragraph~~ subdivision become invalid when
2 claims made under par. (a) become invalid.

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

4 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
5 does not timely apply for the credit under subd. 1. may apply to the department of
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8 of the credit; issue a check to the person in the amount of the credit; and notify the
9 treasurer of the county in which the person's property is located or the treasurer of
10 the taxation district in which the person's property is located, if the taxation district
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12 next tax roll as property that qualifies for a lottery and gaming credit. Claims made
13 under this subdivision become invalid when claims made under par. (a) become
14 invalid.

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

17 79.10 (10) (bn) If a person who owns and uses property as specified under sub.
18 (1) (dm) as of the certification date under par. (a), transfers the property after the
19 certification date, the transferee may apply to the treasurer of the taxation district
20 in which the property is located for the credit under sub. (9) (bm) on a form prescribed
21 by the department of revenue no later than January 31 following the issuance of the
22 person's property tax bill. The transferee shall attest that, to the transferee's
23 knowledge, the transferor used the property in the manner specified under sub. (1)
24 (dm) as of the certification date under par. (a). Claims made after January 31, but
25 no later than October 1 following the issuance of the person's property tax bill, shall

1 be made to the department. Paragraph (bm), as it applies to claims made under that
2 paragraph, applies to claims made under this paragraph, except that a claim that is
3 made under this paragraph is valid for the year in which the property is transferred.

4 **SECTION 5. Initial applicability.**

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

6 (END)