

1999 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB114)

Received: **04/22/99**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau 6-9916**

By/Representing: **Rick Olin**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Alt. Drafters: **isagerro
champra**

Subject: **Tax Credits (prop) - lottery**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

lottery and gaming credit

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 04/22/99			_____			
/P1			lrb_compile 04/26/99	_____			
/1	jkreye 04/26/99 isagerro 04/26/99 isagerro	chanaman 04/26/99 chanaman 04/29/99	haugeca 04/26/99 martykr 04/30/99	_____	lrb_docadmin 04/27/99	lrb_docadmin 04/27/99	

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	04/29/99			_____			
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				_____	04/30/99	04/30/99	

FE Sent For:

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4/27/99 7:48:12 AM
Page 2

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Extra Copies:

TO JULIE AT
SEN. BURKE'S OFFICE
(JOINT FINANCE)

Pre Topic:

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/P1	jkreye	1	lrb_compile				
			04/26/99	OK 4/26 JF			

FE Sent For:

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4-26
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State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs0048/P1

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JK, ISR, RAC cmv

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SENATE SUBSTITUTE AMENDMENT,

TO 1999 SENATE BILL 114

(Eds- no need to proof base document;
generated by an auto engross of
a 0329 into S0037.)

TODAY -

1 AN ACT ^{gen cat} to repeal 20.115 (4) (g), 20.115 (4) (h), 20.505 (8) (i), 562.077 and 563.05
2 (6); to renumber 563.135 and 563.80; to amend 20.115 (4) (a), 20.115 (4) (b),
3 20.435 (7) (kg), 20.455 (2) (g), 20.505 (8) (h), 20.505 (8) (j), 20.566 (2) (r), 20.566
4 (8), 20.835 (2) (q), 20.835 (3) (q), 25.75 (2), 25.75 (3) (intro.), 25.75 (3) (e), 66.058
5 (3) (c) 8., 71.07 (3m) (c) 1., 71.28 (2m) (c) 1., 71.47 (2m) (c) 1., 79.10 (1m), 79.10
6 (2), 79.10 (5), 79.10 (7m) (b) (title) and 1. a., 79.10 (9) (bm), 79.10 (9) (c), 79.10
7 (11) (title), (b) and (c), 79.11 (2), 79.11 (3) (b), 93.31, 562.065 (3) (d) (title),
8 562.065 (3m) (c) (title) and 2., 562.124 (2), 563.13 (4), 563.16, 563.92 (2), 563.98
9 (1g) and 565.02 (7); to repeal and recreate 20.505 (8) (g); and to create 20.505
10 (8) (am), 20.505 (8) (jm), 20.835 (3) (r), 25.75 (3) (f), 79.10 (1) (dm), 79.10 (7r),
11 79.10 (10), 562.065 (3) (cm), 563.055 (6), 563.135 (2m), 563.22 (2) (c) and 563.80

1 (2m) of the statutes; relating to: the property tax lottery credit and making an
2 appropriation.

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

3
4 SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert
5 the following amounts for the purposes indicated:

1997-98 1998-99

6 20.115 Agriculture, trade and consumer
7 protection, department of

8 (4) Agricultural Assistance ^{C.S}

9 (b) Aids to county and district fairs GPR A -0- -0-

10 20.505 Administration, department of

11 (8) DIVISION OF GAMING

12 (a) General program operations; rac-
13 ing ~~SEC A -0- 662,800~~

14
15 (b) General program operations; ^{PR}
16 bingo SEC A -0- 32,300

17
18
19
20 SECTION 2. 20.115 (4) (a) of the statutes is amended to read:

1 20.115 (4) (a) *Aid to Wisconsin livestock breeders association.* The amounts in
2 the schedule, ~~less moneys available under par. (h)~~, for the purpose of aid to the
3 Wisconsin livestock breeders association for the conduct of junior livestock shows
4 and other livestock educational programs under s. 93.31.

5 **SECTION 3.** 20.115 (4) (b) of the statutes is amended to read:

6 20.115 (4) (b) *Aids to county and district fairs.* ~~A sum sufficient~~ The amounts
7 in the schedule to provide state aids to counties and agricultural societies,
8 associations or boards and to incorporated dairy or livestock associations, not to
9 exceed \$15,000 per fair as provided in s. 93.23. ~~No moneys in excess of the difference~~
10 ~~between \$585,000 and the amount of moneys available under par. (g)~~ in each fiscal
11 year ~~may be expended from this appropriation.~~ If the total due the several counties
12 and agricultural societies under this paragraph exceeds \$585,000 the amounts in the
13 schedule, the department shall equitably prorate that amount.

14 **SECTION 4.** 20.115 (4) [✓](g) of the statutes is repealed.

15 **SECTION 5.** 20.115 (4) [✓](h) of the statutes is repealed.

16 **SECTION 6.** 20.435 (7) [✓](kg) of the statutes is amended to read:

17 20.435 (7) (kg) *Compulsive gambling awareness campaigns.* The amounts in
18 the schedule for the purpose of awarding grants under s. 46.03 (43). All moneys
19 transferred from ss. s. 20.505 (8) [✓](g) and (h) and 20.566 (8) [✓](e) shall be credited to this
20 appropriation account.

21 **SECTION ~~8g~~.** 20.455 (2) (g) of the statutes is amended to read:

22 20.455 (2) (g) *Gaming law enforcement; racing revenues.* From all moneys
23 received under ss. 562.02 (2) (f), 562.04 (1) (b) 4. and (2) (d), 562.05 (2), 562.065 (3)
24 (cm) [✓]and (d), (3m) [✓](c) 2. and (4) and, 562.09 (2) (e) and 562.124 [✓](2), the amounts in
25 the schedule for the performance of the department's gaming law enforcement

1 responsibilities as specified in s. 165.70 (3m). Notwithstanding s. 20.001 (3) (a), the
2 unencumbered balance of this appropriation account at the end of each fiscal year
3 shall be transferred to the lottery fund.

4

5

SECTION ~~10g~~. 20.505 (8) (am) of the statutes is created to read:

6 20.505 (8) (am) *Interest on racing and bingo moneys*. A sum sufficient equal
7 to the amount earned by the investment fund on revenues received under pars. (g)
8 and (jm) and s. 20.455 (2) (g) for the purpose of transferring this amount to the lottery
9 fund.

10

11

SECTION ~~10g~~. 20.505 (8) (g) of the statutes is repealed and recreated to read:

12 20.505 (8) (g) *General program operations; racing*. The amounts in the
13 schedule for general program operations under ch. 562. All moneys received by the
14 department of administration under ss. 562.02 (2) (f), 562.04 (1) (b) 4. and (2) (d),
15 562.05 (2), 562.065 (3) (cm) and (d), (3m) (c) 2. and (4), 562.09 (2) (e) and 562.124 (2),
16 less the amounts appropriated under s. 20.455 (2) (g), shall be credited to this
17 appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered
18 balance of this appropriation account at the end of each fiscal year shall be
19 transferred to the lottery fund.

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SECTION 7. 20.505 (8) (h) of the statutes is amended to read:

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20.505 (8) (h) *General program operations; Indian gaming*. The amounts in the
schedule for general program operations under ch. 569. All Indian gaming receipts,
as defined in s. 569.01 (1m), less the amounts appropriated under s. 20.455 (2) (gc),
shall be credited to this appropriation account. Annually, of the moneys received
under this appropriation account, an amount equal to 50% of the amount in the

1 schedule under s. 20.435 (7) (kg) shall be transferred to the appropriation account
2 under s. 20.435 (7) (kg).

3 SECTION 8. 20.505 (8) (i) of the statutes is repealed.

4 SECTION 9. 20.505 (8) (j) of the statutes is amended to read:

5 20.505 (8) (j) *General program operations; charitable raffles and crane games.*

6 The amounts in the schedule for general program operations relating to raffles under
7 ~~chs. subchs. II and VIII of ch. 563 and relating to crane games under ch. 564.~~ ^{AA} All
8 moneys received by the department of administration under ch. 563, except s. 563.80,
9 and under s. ~~ss. 563.92 (2), 563.98 (1g) and 564.02 (2)~~ ^{de} shall be credited to this
10 appropriation account.

11 SECTION ~~13m.~~ [#] 20.505 (8) (jm) of the statutes is created to read:

12 20.505 (8) (jm) *General program operations; bingo.* The amounts in the
13 schedule for general program operations relating to bingo under subchs. II to VII of
14 ch. 563. All moneys received by the department of administration under ~~s. 563.055,~~ ^{ss.}
15 563.13 (4), 563.135, 563.16, 563.22 (2) and 563.80 shall be credited to this
16 appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered
17 balance of this appropriation account at the end of each fiscal year shall be
18 transferred to the lottery fund.

19 SECTION 10. 20.566 (2) (r) of the statutes is amended to read:

20 20.566 (2) (r) *Lottery and gaming credit administration.* From the lottery fund,
21 the amounts in the schedule for the administration of the lottery and gaming credit.
22

23 SECTION 11. 20.566 (8) ^(a) of the statutes is amended to read:

24 20.566 (8) ~~LOTTERY~~ (a) *General program operations.* From the ~~lottery gaming~~ ^{plain}
25 fund, the amounts in the schedule for general program operations under ch. 565.

1 Annually, of the moneys appropriated under this paragraph, an amount equal to 36%
 2 of the amount in the schedule under s. 20.435 (7) (kg) shall be transferred to the
 3 appropriation account under s. 20.435 (7) (kg).

4 (r) *Retailer compensation.* From the lottery gaming fund, a sum sufficient to
 5 pay compensation to retailers under s. 565.10 (14) (b).

6 (s) *Prizes.* From the lottery gaming fund, a sum sufficient to pay holders of
 7 winning lottery tickets or lottery shares under ch. 565.

8 (v) *Vendor fees.* From the lottery gaming fund, a sum sufficient to pay vendors
 9 for on-line and instant ticket services and supplies provided by the vendors under
 10 contract under s. 565.25 (2) (a).

11 SECTION 12. 20.835 (2) (q) of the statutes is amended to read:

12
 13 SECTION 13. 20.835 (3) (q) ^(title) of the statutes is amended to read:

14
 15 20.835 (3) (q) ^(title) *Lottery and gaming credit.* ~~From the lottery fund, a sum~~
 16 ~~sufficient to make the payments under s. 79.10 (6)~~

17 SECTION 14. 20.835 (3) (r) of the statutes is created to read:

18 20.835 (3) (r) *Lottery and gaming credit certification.* From the lottery fund,
 19 a sum sufficient to make payments under s. 79.10 (7r) to counties and cities for
 20 certification of the lottery and gaming credit.

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SECTION 25c. 25.75 (2) of the statutes is amended to read:

1 25.75 (2) CREATION. There is created a separate nonlapsible trust fund known
2 as the lottery fund, to consist of gross lottery revenues received by the department
3 of revenue and moneys transferred to the lottery fund under ss. 20.455 (2) (g) and
4 20.505 (8) (am), (g) and (jm).

5 **SECTION 15.** 25.75 (3) (intro.) of the statutes is amended to read:

6 25.75 (3) DISTRIBUTION OF GROSS LOTTERY REVENUES. (intro.) ~~Amounts~~ The
7 distribution of the gross lottery revenues in the fund shall be ~~distributed as follows~~
8 subject to all of the following:

9

10

11 **SECTION 16.** 25.75 (3) (e) of the statutes is amended to read:

12 25.75 (3) (e) *Lottery and gaming credit state administration expenses.* From
13 the appropriation under s. 20.566 (2) (r), lottery proceeds ~~and moneys~~ transferred to
14 the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) shall be used
15 to offset department of revenue expenses in administering the lottery and gaming
16 credit.

17 **SECTION 17.** 25.75 (3) (f) of the statutes is created to read:

18 25.75 (3) (f) *Lottery and gaming credit certification.* From the appropriation
19 under s. 20.835 (3) (r), lottery proceeds and moneys transferred to the lottery fund
20 under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) shall be used to make
21 payments under s. 79.10 (7r) to counties and cities for certification of the lottery and
22 gaming credit.

23 **SECTION 18.** 66.058 (3) (c) 8. of the statutes is amended to read:

24 66.058 (3) (c) 8. The credit under s. 79.10 (9) (bm), as it applies to the principal
25 dwelling on a parcel of taxable property shall apply to the estimated fair market

1 value of a mobile home that is the principal dwelling of the owner. The owner of the
 2 mobile home shall file a claim for the credit with the treasurer of the municipality
 3 in which the property is located no later than January 31. To obtain the credit under
 4 s. 79.10 (9) (bm), the owner shall attest on the claim that the mobile home is the
 5 owner's principal dwelling, as defined in s. 79.10 (1) (dm). The treasurer shall reduce
 6 the owner's parking permit fee by the amount of any allowable credit. The treasurer
 7 shall furnish notice of all ~~amounts~~ claims for credits filed under this subdivision to
 8 the department of revenue as provided under s. 79.10 (1m).

9 ~~SECTION 31d.~~ [#] 71.07 (3m) (c) 1. of the statutes is amended to read:

10 71.07 (3m) (c) 1. Any claimant may claim against taxes otherwise due under
 11 this chapter ~~10%~~ [✓] 20% of the property taxes accrued in the taxable year to which the
 12 claim relates, up to a maximum claim of ~~\$1,000~~ [✓] \$2,000, except that the credit under
 13 this subsection plus the credit under subch. IX may not exceed 95% of the property
 14 taxes accrued on the farm.

15
 16 ~~SECTION 31m.~~ [#] 71.28 [✓] (2m) (c) 1. of the statutes is amended to read:

17 71.28 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
 18 this chapter ~~10%~~ [✓] 20% of the property taxes accrued in the taxable year to which the
 19 claim relates, up to a maximum claim of ~~\$1,000~~ [✓] \$2,000, except that the credit under
 20 this subsection plus the credit under subch. IX may not exceed 95% of the property
 21 taxes accrued on the farm.

22
 23 ~~SECTION 31r.~~ [#] 71.47 [✓] (2m) (c) 1. of the statutes is amended to read:

24 71.47 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
 25 this chapter ~~10%~~ [✓] 20% of the property taxes accrued in the taxable year to which the

1 claim relates, up to a maximum claim of ~~\$1,000~~ [✓] \$2,000 [✓], except that the credit under
2 this subsection plus the credit under subch. IX may not exceed 95% of the property
3 taxes accrued on the farm.

4 **SECTION 19.** 79.10 (1) (dm) of the statutes is created to read: ✓

5 79.10 (1) (dm) "Principal dwelling" means any dwelling that is used by the
6 owner of the dwelling as a primary residence and includes improvements that are
7 classified, under ch. 70, as taxable real property or personal property. ✓

8 **SECTION 20.** 79.10 (1m) of the statutes is amended to read:

9 79.10 (1m) (a) Each municipality shall notify the department of revenue of the
10 total amount of credits ~~to be paid~~ [✓] allocated ^{show} under sub. (9) (bm) and the total number
11 of parcels of taxable real property and personal property accounts in the municipality
12 that are eligible for the credit under sub. (5).

13 (b) Counties and municipalities shall submit to the department of revenue all
14 data related to the lottery and gaming [✓] credit and requested by the department of
15 revenue.

16 **SECTION 21.** 79.10 (2) of the statutes is amended to read: ✓

17 79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year
18 preceding the distribution under sub. (7m) (a), the department of revenue shall
19 notify the clerk of each town, village and city of the estimated fair market value, as
20 determined under sub. (11), to be used to calculate the lottery and gaming [✓] credit
21 under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) on the
22 following 4th Monday in July. The anticipated receipt of such distribution shall not
23 be taken into consideration in determining the tax rate of the municipality but shall
24 be applied as tax credits.

25 **SECTION 22.** 79.10 (5) [✓] of the statutes is amended to read:

1 79.10 (5) LOTTERY AND GAMING CREDIT. Each municipality shall receive, from
2 the appropriation under s. 20.835 (3) (q), an amount determined by multiplying the
3 school tax rate by the estimated fair market value, not exceeding the value
4 determined under sub. (11), of every ~~parcel of taxable real property and every~~
5 personal property account in the municipality principal dwelling that is located in
6 the municipality and for which a claim for the credit under sub. (9) (bm) is made by
7 the owner of the principal dwelling.

8 **SECTION 23.** 79.10 (7m) (b) (title) and 1. a. of the statutes are amended to read:

9 79.10 (7m) (b) (title) *Lottery and gaming credit.*

10 1. a. The amount determined under sub. (5) with respect to ~~the number of~~
11 ~~parcels of taxable real property and personal property accounts~~ claims filed for which
12 the town, village or city has furnished notice under sub. (1m) by March 1 shall be
13 distributed from the appropriation under s. 20.835 (3) (q) by the department of
14 administration on the 4th Monday in March.

15 **SECTION 24.** 79.10 (7r) of the statutes is created to read:

16 79.10 (7r) LOTTERY AND GAMING CREDIT CERTIFICATION REIMBURSEMENT. (a) A
17 county or city that performs the certification procedure under sub. (10) (a) shall
18 receive, from the appropriation under s. 20.835 (3) (r), 70 cents for each lottery and
19 gaming credit certified for a principal dwelling located in that county or city.

20 2. A county or a city that performs a certification procedure that is approved
21 by the department of revenue under sub. (10) (e) shall receive, from the appropriation
22 under s. 20.835 (3) (r), the lesser of ~~50~~ cents for each lottery and gaming credit
23 certified for a principal dwelling located in that county or city or the actual costs of
24 identifying a principal dwelling located in that county or city.

1 (b) The amounts determined under par. (a) shall be distributed by the
 2 department of administration on the first Friday in September, 1999, and every 5th
 3 year thereafter, based on applications on file with the county or city on August 1. A
 4 county or city shall inform the department of revenue of the number of applications
 5 on file before August 16.

6 (c) If the department of revenue determines before August 1 of the year
 7 following a distribution under par. (b) that a county or city received an overpayment
 8 or underpayment under par. (b) because of a late application or an erroneous
 9 payment, the department of revenue shall correct the overpayment or
 10 underpayment by reducing or increasing the subsequent distribution under par. (b).
 11 Corrections shall be made without interest.

12 SECTION 25. 79.10^x (9) (bm) of the statutes is amended to read:

13 ⁹¹ 79.10 (9) (bm) *plain* ~~Lottery and gaming credit~~. Except as provided in ss. 79.175 and
 14 79.18, ~~every owner of taxable personal property or a parcel of taxable real property~~
 15 ~~is entitled to receive a~~ lottery and gaming credit shall be allocated to every principal
 16 dwelling for which a credit is claimed under sub. (10) in an amount determined by
 17 multiplying the estimated fair market value of the ~~personal property or of the parcel~~
 18 ~~of property~~ principal dwelling, not exceeding the value determined under sub. (11),
 19 by the school tax rate.

21 SECTION 26. 79.10 (9) (c) of the statutes is amended to read:

22 79.10 (9) (c) *plain* Credits shown on tax bill. The lottery and gaming credit under
 23 par. (bm) shall reduce the property taxes otherwise payable on property that is
 24 eligible for that credit and if the property owner completes the information required

1 under sub. (10) (a), and the credit under par. (b) shall reduce the property taxes
2 otherwise payable.

3 SECTION 27. 79.10 (10) of the statutes is created to read:

4 79.10 (10) CLAIMING THE LOTTERY AND GAMING CREDIT. (a) Beginning with
5 property taxes levied in 1999, the owner of a principal dwelling may claim the credit
6 under sub. (9) (bm) by applying for the credit on a form prescribed by the department
7 of revenue. A claimant shall attest that, as of the certification date, the claimant is
8 an owner of property and that such property is used by the owner in the manner
9 specified under ~~s. 79.10~~ ^{sub.} (1) (dm). The certification date is January 1 of the year in
10 which the property taxes are levied. The claimant shall file the application for the
11 lottery and gaming credit with the treasurer of the county in which the property is
12 located or, if the property is located in a city that collects taxes under s. 74.87, with
13 the treasurer of the city in which the property is located. Subject to review by the
14 department of revenue, a treasurer who receives a completed application shall direct
15 that the property described in the application be identified on the next tax roll as
16 property for which the owner is entitled to receive a lottery and gaming credit. A
17 claim that is made under this paragraph is valid for 5 years.

18 (am) Except as provided in par. (b), a person who becomes eligible for a credit
19 under sub. (9) (bm) may claim the credit by filing an application, on a form prescribed
20 by the department of revenue, with the treasurer of the county in which the property
21 is located or, if the property is located in a city that collects taxes under s. 74.87, with
22 the treasurer of the city in which the property is located. Claims made under this
23 paragraph become invalid when claims made under par. (a) become invalid.

24 (b) A person who becomes eligible for a credit under sub. (9) (bm) because of a
25 purchase of a property may claim the credit by applying for it on the return under

1 s. 77.22 (2). Claims made under this paragraph become invalid when claims made
2 under par. (a) become invalid.

3 (bm) A person who is eligible for a credit under sub. (9) (bm) but whose property
4 tax bill does not reflect the credit may claim the credit by applying for the credit
5 under par. (a) by January 31 following the issuance of the person's property tax bill.

6 The treasurer of the taxation district in which the property is located shall compute
7 the amount of the credit; subtract the amount of the credit from the person's property
8 tax bill; notify the person of the reduced amount of the property taxes due; issue a
9 refund to the person if the person has paid the property taxes in full; and enter the
10 person's property on the next tax roll as property that qualifies for a gaming credit.
11 Claims made under this paragraph become invalid when claims made under par. (a)
12 become invalid.

13 (c) If a person who is certified under par. (a) to claim the credit under sub. (9)
14 (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall, within
15 30 days of becoming ineligible, notify the treasurer of the county in which the
16 property is located or, if the property is located in a city that collects taxes under s.
17 74.87, with the treasurer of the city in which the property is located.

18 (d) If the department of revenue determines that a credit was claimed by a
19 taxpayer who was not entitled to the credit for reasons other than that the taxpayer
20 failed to complete the information required under par. (a), the department of revenue
21 shall instruct the appropriate taxation district to collect the credit as a special charge
22 on the next property tax bill issued for the property.

23 (e) A county or a city, if the city collects taxes under s. 74.87, may use a
24 certification procedure other than the certification procedure under par. (a) if all of
25 the following apply:

1 1. The certification procedure includes a method to identify a parcel of taxable
2 real property as property that is used as the property owner's principal dwelling.

3 2. The certification procedure includes a procedure that is similar in effect to
4 the procedure described in par. (bm).

5 3. The certification procedure is approved by the department of revenue.

6 **SECTION 28.** 79.10 (11) (title), (b) and (c) of the statutes are amended to read:

7 79.10 (11) (title) LOTTERY AND GAMING CREDIT ESTIMATED FAIR MARKET VALUE.

8 (b) Before October 16, the department of administration shall determine the
9 total funds available for distribution under the lottery and gaming credit in the
10 following year and shall inform the joint committee on finance of that total. Total
11 funds available for distribution shall be all moneys projected to be transferred to the
12 lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) and all existing
13 and projected lottery proceeds and interest for the fiscal year of the distribution, less
14 the amount estimated to be expended under ss. 20.455 (2) (r), 20.566 (2) (r) and
15 20.835 (2) (q) and less the required reserve under s. 20.003 (5). The joint committee
16 on finance may revise the total amount to be distributed if it does so at a meeting that
17 takes place before November 1. If the joint committee on finance does not schedule
18 a meeting to take place before November 1, the total determined by the department
19 of administration shall be the total amount estimated to be distributed under the
20 lottery and gaming credit in the following year.

21 (c) Before November 1, the department of administration shall inform the
22 department of revenue of the total amount available for distribution under the
23 lottery and gaming credit in the following year. Before December 1, the department
24 of revenue shall calculate, to the nearest \$100, the estimated fair market value

1 necessary to distribute the total amount available for distribution under the lottery
2 and gaming credit in the following year.

3 SECTION 29. 79.11 (2) of the statutes is amended to read:

4 79.11 (2) The Except as provided in s. 79.10 (10) (d), the payment of the
5 difference between the total tax which is due on any property less the amount of the
6 tax credits applicable to such property authorized by this subchapter shall be
7 considered payment in full of the property taxes due thereon in that year.

8 SECTION 30. 79.11 (3) (b) of the statutes is amended to read:

9 79.11 (3) (b) Notwithstanding ss. 74.11 (2) (b) and 74.12 (2) (b), the lottery and
10 gaming credit shall be deducted in its entirety from the first instalment. This
11 paragraph does not apply to the payment of taxes in instalments under s. 74.87.

12 SECTION 31. 93.31 of the statutes is amended to read:

13 **93.31 Livestock breeders association.** The secretary of the Wisconsin
14 livestock breeders association shall on and after July 1 of each year make a report
15 to the department, signed by the president, treasurer and secretary of the
16 association, setting forth in detail the receipts and disbursements of the association
17 for the preceding fiscal year in such form and detail together with such other
18 information as the department may require. On receipt of such reports, if the
19 department is satisfied that the business of the association has been efficiently
20 conducted during the preceding fiscal year and in the interest of and for the
21 promotion of the special agricultural interests of the state and for the purpose for
22 which the association was organized and if the final statement shows that all the
23 receipts together with the state aid have been accounted for and disbursed for the
24 proper and necessary purposes of the association, and in accordance with the laws
25 of the state, then the department shall file a certificate with the department of

1 administration and it shall draw its warrant and the state treasurer shall pay to the
 2 treasurer of the association the amount of the appropriations made available for the
 3 association by s. 20.115 (4) (a) and ~~(h)~~ for the conduct of junior livestock shows and
 4 other livestock educational programs. The association may upon application to the
 5 state purchasing agent, upon such terms as he or she may require, obtain printing
 6 for the association under the state contract.

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 SECTION ~~49d.~~ 562.065 (3) (cm) of the statutes is created to read:

11 562.065 (3) (cm) *Crediting of moneys*. All moneys received under par. (c) shall
 12 be credited to the appropriation accounts under ss. 20.455 (2) (g) and 20.505 (8) (g).

13
 14

 SECTION ~~50c.~~ 562.065 (3) (d) (title) of the statutes is amended to read:

15 562.065 (3) (d) (title) *General program operations; aids to county and district*
 16 *fairs.*

17
 18 SECTION 32. 562.065 (3m) (c) (title) and 2. of the statutes are amended to read:

19 562.065 (3m) (c) (title) *Allocation between Payment by licensee and state*
 20 *association to the department.*

21 2. The licensee may retain 50% of the amount of the deduction under par. (a)
 22 remaining after the payment of purses under par. (b), and the payment of the
 23 licensee's cost under subd. 1. The licensee shall deposit the remaining 50% of that
 24 amount with the department. The department shall credit moneys received under

1 this subdivision to the appropriation ~~account~~ accounts under s. ss. 20.455 (2) (g) and
2 20.505 (8) (i) (g).

3 *er*

4 SECTION 33. 562.077 of the statutes is repealed.

5 SECTION 34. 562.124 (2) of the statutes is amended to read:

6 562.124 (2) If the department authorizes on-track pari-mutuel wagering on
7 snowmobile racing under sub. (1m), the department shall regulate the pari-mutuel
8 wagering and shall promulgate all rules necessary to administer this section. The
9 department may promulgate rules that require persons who conduct snowmobile
10 racing to be licensed by the department and the department may charge a fee to any
11 person licensed under this subsection to cover the costs of the department in
12 regulating on-track pari-mutuel wagering on snowmobile racing. Through its rules,
13 the department shall do everything necessary to ensure the public interest and
14 protect the integrity of the sport of snowmobile racing. If the department charges
15 a fee to a person licensed under this subsection, the department shall deposit the
16 moneys received in into the appropriation ~~account~~ accounts under s. ss. 20.455 (2)

17

(g) and ~~(s)~~ ^{delete} 20.505 (8) (g).

18 SECTION 35. 563.05 (6) of the statutes is repealed.

19

SECTION ~~57c~~ [#] 563.055 (6) of the statutes is created to read:

20 563.055 (6) All moneys received under this section shall be credited to the
21 appropriation account under s. 20.505 (8) (jm).

22 SECTION 36. 563.13 (4) of the statutes is amended to read:

23 563.13 (4) A \$10 license fee for each bingo occasion proposed to be conducted
24 and \$5 for an annual license for each designated member responsible for the proper

1 utilization of gross receipts. All moneys received under this subsection shall be
2 credited to the appropriation account under s. 20.505 (8) (jm).

3 SECTION 37. 563.135 of the statutes is renumbered 563.135 (1).

4 SECTION 38. 563.135 (2m) of the statutes is created to read:

5 563.135 (2m) All moneys received under sub. (1) shall be credited to the
6 appropriation account under s. 20.505 (8) (jm). *w.p.o. please delete space*

7 SECTION 39. 563.16 of the statutes is amended to read:

8 **563.16 Amendment of license to conduct bingo.** Upon application by a
9 licensed organization, a license may be amended, if the subject matter of the
10 amendment properly and lawfully could have been included in the original license.
11 An application for an amendment to a license shall be filed and processed in the same
12 manner as an original application. An application for the amendment of a license
13 shall be accompanied by a \$3 fee. If any application for amendment seeks approval
14 of additional bingo occasions or designates a new member responsible for the proper
15 utilization of gross receipts, the appropriate fee under s. 563.13 (4) also shall be paid.
16 If the department approves an application for an amendment to a license, a copy of
17 the amendment shall be sent to the applicant who shall attach it to the original
18 license. All moneys received under this section shall be credited to the appropriation

19 account under s. 20.505 (8) (jm). *w.p.o. please delete space*

20 SECTION 40. 563.22 (2) (c) of the statutes is created to read:

21 563.22 (2) (c) All moneys received under this subsection shall be credited to the
22 appropriation account under s. 20.505 (8) (jm).

23 SECTION 41. 563.80 of the statutes is renumbered 563.80 (1).

24 SECTION 42. 563.80 (2m) of the statutes is created to read:

1 563.80 (2m) All moneys received under sub. (1) shall be credited to the
 2 appropriation account under s. 20.505 (8) (jm). *w.p.o please delete space*

3 SECTION 43. 563.92 (2) of the statutes is amended to read:

4 563.92 (2) The fee for a raffle license shall be \$25 and shall be remitted with
 5 the application. A raffle license shall be valid for 12 months and may be renewed as
 6 provided in s. 563.98 (1g). The department shall issue the license within 30 days
 7 after the filing of an application if the applicant qualifies under s. 563.90 and has not
 8 exceeded the limits of s. 563.91. All moneys received by the department under this
 9 subsection shall be credited to the appropriation account under s. 20.505 (8) (j).

10 SECTION 44. 563.98 (1g) of the statutes is amended to read:

11 563.98 (1g) An organization licensed under this subchapter may renew the
 12 license by submitting a \$25 renewal fee with the report under sub. (1). All moneys
 13 received under this subsection shall be credited to the appropriation account under
 14 s. 20.505 (8) (j).

15
 16

17 SECTION 45. 565.02 (7) of the statutes is amended to read:

18 565.02 (7) Not later than March 1 of each year, the department shall submit
 19 to the joint committee on finance a report that includes an estimate for that fiscal
 20 year and for the subsequent fiscal year of the gross revenues from the sale of lottery
 21 tickets and lottery shares, the total amount paid as prizes and the prize payout ratio
 22 for each type of lottery game offered, and an evaluation of the effect of prize payout
 23 ratios of lottery games on lottery sales, lottery operating costs and on maximizing the
 24 revenue available for the lottery *claim* *and* gaming property tax credit. If, within 14 working
 25 days after the date on which the committee receives the report, the cochairpersons

1 of the committee notify the department that the committee has scheduled a meeting
 2 for the purpose of reviewing the department's proposed prize payouts, the
 3 department may proceed with its plans for the prize payouts for the subsequent fiscal
 4 year only upon approval of the plans by the committee. If the cochairpersons of the
 5 committee do not notify the department within 14 working days after the date on
 6 which the committee receives the report that the committee has scheduled a meeting
 7 for the purpose of reviewing the department's proposed prize payouts, the
 8 department's plans for the prize payouts for the subsequent fiscal year are
 9 considered approved by the committee.

10 (10) (9) ~~(3m)~~ LOTTERY AND GAMING CREDIT. For the property tax bills related to the
 11 property tax assessments as of January 1, 1999, the lottery and gaming credit under
 12 section 79.10 of the statutes, as affected by this act, is referred to as the lottery credit.

13 (3c) GAMING CREDIT CERTIFICATION REIMBURSEMENT. For the payments made in
 14 1999 under section 79.10 (7r) (b) of the statutes, as created by this act, the amounts
 15 determined under section 79.10 (7r) (a) of the statutes, as created by this act, shall
 16 be distributed by the department of administration on November 19, based on the
 17 applications on file with the county or city on October 15, and the county or city shall
 18 inform the department of revenue of the number of applications on file before
 19 November 1.

20 (3) GAMING CREDIT ADMINISTRATION; DEPARTMENT OF REVENUE. For the 1999-2000
 21 and 2000-01 fiscal years, the department of revenue may request the joint
 22 committee on finance to supplement, from the fund under section 25.75 of the
 23 statutes, the appropriation under section 20.566 (2) (r) of the statutes, as affected by
 24 this act, and such a request may include a request to increase the number of
 25 authorized positions in the department of revenue that are funded from the

Section # Mandatory provisions. (B)

1 appropriation under section 20.566 (2) (r) of the statutes, as affected by this act.
 2 Notwithstanding section 13.101 (3) (a) of the statutes, the joint committee on finance
 3 may approve any such request.

4 **SECTION 46. Appropriation changes.**

5 ~~(5)~~ GAMING; RAFFLES AND CRANE GAMES. In the schedule under section 20.005 (3)
 6 of the statutes for the appropriation to the department of administration under
 7 section 20.505 (8) (j) of the statutes, as affected by the acts of 1997 and 1999, the
 8 dollar amount is decreased for fiscal year 1998–99 by \$32,300 for the purpose of
 9 fulfilling the purpose for which the appropriation is made.

10 **SECTION 47. Initial applicability.**

11 (1) The treatment of sections 79.10 (1m), (2), (5), (7m) (b) (title) and 1. a., (7r),
 12 (9) (bm) and (c) and (11) (title), (b) and (c) and 79.11 (2) of the statutes first applies
 13 to the property tax assessments as of January 1, 1999.

14 (2) The treatment of sections 71.07 (3m) (c) 1., 71.28 (2m) (c) 1. and 71.47 (2m)
 15 (c) 1. of the statutes first applies to property taxes that are levied in 1999 and that
 16 are payable in 2000.

17 (END)

From Rick Olin LFB
4/28/99 4:00 p.m.
LRBs 0048/1 - Requested Changes

Page 10 Line 19

Change cross reference from
(10)(a) to (10) or
(10)(a), (am) or (b)

Page 12 Line 3

before "gaming" insert
"lottery and" to reconcile
with LRBA 296

Page 12 Lines 19 & 20

after "identity" delete
a parcel of taxable
property as" and insert
"taxable" to reconcile
with LRBA 320

Page 13 Line 8

after "g" insert "and (3)(g)"
material inadvertently deleted
from SSA 1 - possibly
by LRBA 310?

Page 19 Line 4

after "(3)" insert "LOTTERY AND"
to reconcile with LRBA 319



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs0048/2
JK/ISR/RAC:cmh:ch

SENATE SUBSTITUTE AMENDMENT,
TO 1999 SENATE BILL 114

Tomorrow
~~AM~~ AM
(Today or 4/29)

Refer
act

1 AN ACT *to repeal* 20.115 (4) (g), 20.115 (4) (h), 20.505 (8) (i), 562.077 and 563.05
2 (6); *to renumber* 563.135 and 563.80; *to amend* 20.115 (4) (a), 20.115 (4) (b),
3 20.435 (7) (kg), 20.455 (2) (g), 20.505 (8) (h), 20.505 (8) (j), 20.566 (2) (r), 20.566
4 (8) (q), 20.835 (3) (q) (title), 25.75 (2), 25.75 (3) (intro.), 25.75 (3) (e), 66.058 (3)
5 (c) 8., 71.07 (3m) (c) 1., 71.28 (2m) (c) 1., 71.47 (2m) (c) 1., 79.10 (1m), 79.10 (2),
6 79.10 (5), 79.10 (7m) (b) (title) and 1. a., 79.10 (9) (bm), 79.10 (9) (c), 79.10 (11)
7 (title), (b) and (c), 79.11 (2), 79.11 (3) (b), 93.31, 562.065 (3) (d) (title), 562.065
8 (3m) (c) (title) and 2., 562.124 (2), 563.13 (4), 563.16, 563.92 (2), 563.98 (1g) and
9 565.02 (7); *to repeal and recreate* 20.505 (8) (g); and *to create* 20.505 (8) (am),
10 20.505 (8) (jm), 20.835 (3) (r), 25.75 (3) (f), 79.10 (1) (dm), 79.10 (7r), 79.10 (10),
11 562.065 (3) (cm), 563.055 (6), 563.135 (2m), 563.22 (2) (c) and 563.80 (2m) of the
12 statutes; **relating to:** the property tax lottery credit and making
13 appropriations.

1 year may be expended from this appropriation. If the total due the several counties
2 and agricultural societies under this paragraph exceeds \$585,000 the amounts in the
3 schedule, the department shall equitably prorate that amount.

4 **SECTION 4.** 20.115 (4) (g) of the statutes is repealed.

5 **SECTION 5.** 20.115 (4) (h) of the statutes is repealed.

6 **SECTION 6.** 20.435 (7) (kg) of the statutes is amended to read:

7 20.435 (7) (kg) *Compulsive gambling awareness campaigns.* The amounts in
8 the schedule for the purpose of awarding grants under s. 46.03 (43). All moneys
9 transferred from ~~ss. s. 20.505 (8) (g) and (h) and 20.566 (8) (q)~~ shall be credited to this
10 appropriation account.

11 **SECTION 7.** 20.455 (2) (g) of the statutes is amended to read:

12 20.455 (2) (g) *Gaming law enforcement; racing revenues.* From all moneys
13 received under ss. 562.02 (2) (f), 562.04 (1) (b) 4. and (2) (d), 562.05 (2), 562.065 (3)
14 (cm) and (d), (3m) (c) 2. and (4) and, 562.09 (2) (e) and 562.124 (2), the amounts in
15 the schedule for the performance of the department's gaming law enforcement
16 responsibilities as specified in s. 165.70 (3m). Notwithstanding s. 20.001 (3) (a), the
17 unencumbered balance of this appropriation account at the end of each fiscal year
18 shall be transferred to the lottery fund.

19 **SECTION 8.** 20.505 (8) (am) of the statutes is created to read:

20 20.505 (8) (am) *Interest on racing and bingo moneys.* A sum sufficient equal
21 to the amount earned by the investment fund on revenues received under pars. (g)
22 and (jm) and s. 20.455 (2) (g) for the purpose of transferring this amount to the lottery
23 fund.

24 **SECTION 9.** 20.505 (8) (g) of the statutes is repealed and recreated to read:

1 20.505 (8) (g) *General program operations; racing.* The amounts in the
2 schedule for general program operations under ch. 562. All moneys received by the
3 department of administration under ss. 562.02 (2) (f), 562.04 (1) (b) 4. and (2) (d),
4 562.05 (2), 562.065 (3) (cm) and (d), (3m) (c) 2. and (4), 562.09 (2) (e) and 562.124 (2),
5 less the amounts appropriated under s. 20.455 (2) (g), shall be credited to this
6 appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered
7 balance of this appropriation account at the end of each fiscal year shall be
8 transferred to the lottery fund.

9 **SECTION 10.** 20.505 (8) (h) of the statutes is amended to read:

10 20.505 (8) (h) *General program operations; Indian gaming.* The amounts in the
11 schedule for general program operations under ch. 569. All Indian gaming receipts,
12 as defined in s. 569.01 (1m), less the amounts appropriated under s. 20.455 (2) (gc),
13 shall be credited to this appropriation account. Annually, of the moneys received
14 under this appropriation account, an amount equal to 50% of the amount in the
15 schedule under s. 20.435 (7) (kg) shall be transferred to the appropriation account
16 under s. 20.435 (7) (kg).

17 **SECTION 11.** 20.505 (8) (i) of the statutes is repealed.

18 **SECTION 12.** 20.505 (8) (j) of the statutes is amended to read:

19 20.505 (8) (j) *General program operations; charitable raffles and crane games.*
20 The amounts in the schedule for general program operations relating to raffles under
21 chs. subchs. II and VIII of ch. 563 and relating to crane games under ch. 564. All
22 moneys received by the department of administration under ch. 563, except s. 563.80,
23 and under ss. 563.92 (2), 563.98 (1g) and 564.02 (2) shall be credited to this
24 appropriation account.

25 **SECTION 13.** 20.505 (8) (jm) of the statutes is created to read:

1 20.505 (8) (jm) *General program operations; bingo.* The amounts in the
2 schedule for general program operations relating to bingo under subchs. II to VII of
3 ch. 563. All moneys received by the department of administration under ss. 563.055,
4 563.13 (4), 563.135, 563.16, 563.22 (2) and 563.80 shall be credited to this
5 appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered
6 balance of this appropriation account at the end of each fiscal year shall be
7 transferred to the lottery fund.

8 **SECTION 14.** 20.566 (2) (r) of the statutes is amended to read:

9 20.566 (2) (r) *Lottery and gaming credit administration.* From the lottery fund,
10 the amounts in the schedule for the administration of the lottery and gaming credit.

11 **SECTION 15.** 20.566 (8) (q) of the statutes is amended to read:

12 20.566 (8) (q) *General program operations.* From the lottery fund, the amounts
13 in the schedule for general program operations under ch. 565. ~~Annually, of the~~
14 ~~moneys appropriated under this paragraph, an amount equal to 36% of the amount~~
15 ~~in the schedule under s. 20.435 (7) (kg) shall be transferred to the appropriation~~
16 ~~account under s. 20.435 (7) (kg).~~

17 **SECTION 16.** 20.835 (3) (q) (title) of the statutes is amended to read:

18 20.835 (3) (q) (title) *Lottery and gaming credit.*

19 **SECTION 17.** 20.835 (3) (r) of the statutes is created to read:

20 20.835 (3) (r) *Lottery and gaming credit certification.* From the lottery fund,
21 a sum sufficient to make payments under s. 79.10 (7r) to counties and cities for
22 certification of the lottery and gaming credit.

23 **SECTION 18.** 25.75 (2) of the statutes is amended to read:

24 25.75 (2) **CREATION.** There is created a separate nonlapsible trust fund known
25 as the lottery fund, to consist of gross lottery revenues received by the department

1 of revenue and moneys transferred to the lottery fund under ss. 20.455 (2) (g) and
2 20.505 (8) (am), (g) and (jm).

3 **SECTION 19.** 25.75 (3) (intro.) of the statutes is amended to read:

4 **25.75 (3) DISTRIBUTION OF GROSS LOTTERY REVENUES.** (intro.) Amounts The
5 distribution of the gross lottery revenues in the fund shall be distributed as follows
6 subject to all of the following:

7 **SECTION 20.** 25.75 (3) (e) of the statutes is amended to read:

8 **25.75 (3) (e) Lottery and gaming credit state administration expenses.** From
9 the appropriation under s. 20.566 (2) (r), lottery proceeds and moneys transferred to
10 the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) shall be used
11 to offset department of revenue expenses in administering the lottery and gaming
12 credit.

13 **SECTION 21.** 25.75 (3) (f) of the statutes is created to read:

14 **25.75 (3) (f) Lottery and gaming credit certification.** From the appropriation
15 under s. 20.835 (3) (r), lottery proceeds and moneys transferred to the lottery fund
16 under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) shall be used to make
17 payments under s. 79.10 (7r) to counties and cities for certification of the lottery and
18 gaming credit.

19 **SECTION 22.** 66.058 (3) (c) 8. of the statutes is amended to read:

20 **66.058 (3) (c) 8.** The credit under s. 79.10 (9) (bm), as it applies to the principal
21 dwelling on a parcel of taxable property shall apply to the estimated fair market
22 value of a mobile home that is the principal dwelling of the owner. The owner of the
23 mobile home shall file a claim for the credit with the treasurer of the municipality
24 in which the property is located no later than January 31. To obtain the credit under
25 s. 79.10 (9) (bm), the owner shall attest on the claim that the mobile home is the

1 owner's principal dwelling, as defined in s. 79.10 (1) (dm). The treasurer shall reduce
2 the owner's parking permit fee by the amount of any allowable credit. The treasurer
3 shall furnish notice of all ~~amounts~~ claims for credits filed under this subdivision to
4 the department of revenue as provided under s. 79.10 (1m).

5 **SECTION 23.** 71.07 (3m) (c) 1. of the statutes is amended to read:

6 71.07 (3m) (c) 1. Any claimant may claim against taxes otherwise due under
7 this chapter ~~10%~~ 20% of the property taxes accrued in the taxable year to which the
8 claim relates, up to a maximum claim of \$1,000 \$2,000, except that the credit under
9 this subsection plus the credit under subch. IX may not exceed 95% of the property
10 taxes accrued on the farm.

11 **SECTION 24.** 71.28 (2m) (c) 1. of the statutes is amended to read:

12 71.28 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
13 this chapter ~~10%~~ 20% of the property taxes accrued in the taxable year to which the
14 claim relates, up to a maximum claim of \$1,000 \$2,000, except that the credit under
15 this subsection plus the credit under subch. IX may not exceed 95% of the property
16 taxes accrued on the farm.

17 **SECTION 25.** 71.47 (2m) (c) 1. of the statutes is amended to read:

18 71.47 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
19 this chapter ~~10%~~ 20% of the property taxes accrued in the taxable year to which the
20 claim relates, up to a maximum claim of \$1,000 \$2,000, except that the credit under
21 this subsection plus the credit under subch. IX may not exceed 95% of the property
22 taxes accrued on the farm.

23 **SECTION 26.** 79.10 (1) (dm) of the statutes is created to read:

1 79.10 (1) (dm) “Principal dwelling” means any dwelling that is used by the
2 owner of the dwelling as a primary residence and includes improvements that are
3 classified, under ch. 70, as taxable real property or personal property.

4 **SECTION 27.** 79.10 (1m) of the statutes is amended to read:

5 79.10 (1m) (a) Each municipality shall notify the department of revenue of the
6 total amount of credits ~~to be paid~~ allocated under sub. (9) (bm) ~~and the total number~~
7 ~~of parcels of taxable real property and personal property accounts in the municipality~~
8 ~~that are eligible for the credit under sub. (5).~~

9 (b) Counties and municipalities shall submit to the department of revenue all
10 data related to the lottery and gaming credit and requested by the department of
11 revenue.

12 **SECTION 28.** 79.10 (2) of the statutes is amended to read:

13 79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year
14 preceding the distribution under sub. (7m) (a), the department of revenue shall
15 notify the clerk of each town, village and city of the estimated fair market value, as
16 determined under sub. (11), to be used to calculate the lottery and gaming credit
17 under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) on the
18 following 4th Monday in July. The anticipated receipt of such distribution shall not
19 be taken into consideration in determining the tax rate of the municipality but shall
20 be applied as tax credits.

21 **SECTION 29.** 79.10 (5) of the statutes is amended to read:

22 79.10 (5) LOTTERY AND GAMING CREDIT. Each municipality shall receive, from the
23 appropriation under s. 20.835 (3) (q), an amount determined by multiplying the
24 school tax rate by the estimated fair market value, not exceeding the value
25 determined under sub. (11), of every ~~parcel of taxable real property and every~~

1 ~~personal property account in the municipality principal dwelling that is located in~~
2 ~~the municipality and for which a claim for the credit under sub. (9) (bm) is made by~~
3 ~~the owner of the principal dwelling.~~

4 **SECTION 30.** 79.10 (7m) (b) (title) and 1. a. of the statutes are amended to read:

5 79.10 (7m) (b) (title) *Lottery and gaming credit.*

6 1. a. The amount determined under sub. (5) with respect to ~~the number of~~
7 ~~parcels of taxable real property and personal property accounts~~ claims filed for which
8 the town, village or city has furnished notice under sub. (1m) by March 1 shall be
9 distributed from the appropriation under s. 20.835 (3) (q) by the department of
10 administration on the 4th Monday in March.

11 **SECTION 31.** 79.10 (7r) of the statutes is created to read:

12 79.10 (7r) LOTTERY AND GAMING CREDIT CERTIFICATION REIMBURSEMENT. (a) 1. A
13 county or city that performs the certification procedure under sub. (10) (a) shall
14 receive, from the appropriation under s. 20.835 (3) (r), 70 cents for each lottery and
15 gaming credit certified for a principal dwelling located in that county or city.

16 2. A county or a city that performs a certification procedure that is approved
17 by the department of revenue under sub. (10) (e) shall receive, from the appropriation
18 under s. 20.835 (3) (r), the lesser of 70 cents for each lottery and gaming credit
19 certified for a principal dwelling located in that county or city or the actual costs of
20 identifying a principal dwelling located in that county or city.

21 (b) The amounts determined under par. (a) shall be distributed by the
22 department of administration on the first Friday in September, 1999, and every 5th
23 year thereafter, based on applications on file with the county or city on August 1. A
24 county or city shall inform the department of revenue of the number of applications
25 on file before August 16.

1 (c) If the department of revenue determines before August 1 of the year
2 following a distribution under par. (b) that a county or city received an overpayment
3 or underpayment under par. (b) because of a late application or an erroneous
4 payment, the department of revenue shall correct the overpayment or
5 underpayment by reducing or increasing the subsequent distribution under par. (b).
6 Corrections shall be made without interest.

7 SECTION 32. 79.10 (9) (bm) of the statutes is amended to read:

8 79.10 (9) (bm) Lottery and gaming credit. Except as provided in ss. 79.175 and
9 79.18, every owner of taxable personal property or a parcel of taxable real property
10 is entitled to receive a lottery and gaming credit shall be allocated to every principal
11 dwelling for which a credit is claimed under sub. (10) in an amount determined by
12 multiplying the estimated fair market value of the personal property or of the parcel
13 of property principal dwelling, not exceeding the value determined under sub. (11),
14 by the school tax rate.

RA: 79.10(9)(c) 1.

15 SECTION 33. 79.10 (9) (c) of the statutes is amended to read:

16 79.10 (9) (c) Credits shown on tax bill. ^{plain 1.} The lottery and gaming credit under par.
17 (bm) shall reduce the property taxes otherwise payable on property that is eligible
18 for that credit and if the property owner completes the information required under
19 sub. (10) (a) ^{(a) or (b)} and the credit under par. (b) shall reduce the property taxes otherwise
20 payable.

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21 SECTION 34. 79.10 (10) of the statutes is created to read:

22 79.10 (10) CLAIMING THE LOTTERY AND GAMING CREDIT. (a) Beginning with
23 property taxes levied in 1999, the owner of a principal dwelling may claim the credit
24 under sub. (9) (bm) by applying for the credit on a form prescribed by the department
25 of revenue. A claimant shall attest that, as of the certification date, the claimant is

SEC 33; CR; 79.10(9)(c) 2.
79.10(9)(c) 2. The credit under par. (b) shall reduce
the property taxes otherwise payable.

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1 an owner of property and that such property is used by the owner in the manner
2 specified under sub. (1) (dm). The certification date is January 1 of the year in which
3 the property taxes are levied. The claimant shall file the application for the lottery
4 and gaming credit with the treasurer of the county in which the property is located
5 or, if the property is located in a city that collects taxes under s. 74.87, with the
6 treasurer of the city in which the property is located. Subject to review by the
7 department of revenue, a treasurer who receives a completed application shall direct
8 that the property described in the application be identified on the next tax roll as
9 property for which the owner is entitled to receive a lottery and gaming credit. A
10 claim that is made under this paragraph is valid for 5 years.

11 (am) Except as provided in par. (b), a person who becomes eligible for a credit
12 under sub. (9) (bm) may claim the credit by filing an application, on a form prescribed
13 by the department of revenue, with the treasurer of the county in which the property
14 is located or, if the property is located in a city that collects taxes under s. 74.87, with
15 the treasurer of the city in which the property is located. Claims made under this
16 paragraph become invalid when claims made under par. (a) become invalid.

17 (b) A person who becomes eligible for a credit under sub. (9) (bm) because of a
18 purchase of a property may claim the credit by applying for it on the return under
19 s. 77.22 (2). Claims made under this paragraph become invalid when claims made
20 under par. (a) become invalid.

21 (bm) A person who is eligible for a credit under sub. (9) (bm) but whose property
22 tax bill does not reflect the credit may claim the credit by applying for the credit
23 under par. (a) by January 31 following the issuance of the person's property tax bill.
24 The treasurer of the taxation district in which the property is located shall compute
25 the amount of the credit; subtract the amount of the credit from the person's property

1 tax bill; notify the person of the reduced amount of the property taxes due; issue a
2 refund to the person if the person has paid the property taxes in full; and enter the
3 person's property on the next tax roll as property that qualifies for a gaming credit. ^{lottery and}
4 Claims made under this paragraph become invalid when claims made under par. (a)
5 become invalid.

6 (c) If a person who is certified under par. (a) to claim the credit under sub. (9)
7 (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall, within
8 30 days of becoming ineligible, notify the treasurer of the county in which the
9 property is located or, if the property is located in a city that collects taxes under s.
10 74.87, with the treasurer of the city in which the property is located.

11 (d) If the department of revenue determines that a credit was claimed by a
12 taxpayer who was not entitled to the credit for reasons other than that the taxpayer
13 failed to complete the information required under par. (a), the department of revenue
14 shall instruct the appropriate taxation district to collect the credit as a special charge
15 on the next property tax bill issued for the property.

16 (e) A county or a city, if the city collects taxes under s. 74.87, may use a
17 certification procedure other than the certification procedure under par. (a) if all of
18 the following apply:

19 1. The certification procedure includes a method to identify ~~any parcel of~~ taxable
20 ~~real property~~ property that is used as the property owner's principal dwelling.

21 2. The certification procedure includes a procedure that is similar in effect to
22 the procedure described in par. (bm).

23 3. The certification procedure is approved by the department of revenue.

24 **SECTION 35.** 79.10 (11) (title), (b) and (c) of the statutes are amended to read:

25 79.10 (11) (title) LOTTERY AND GAMING CREDIT ESTIMATED FAIR MARKET VALUE.

1 (b) Before October 16, the department of administration shall determine the
2 total funds available for distribution under the lottery and gaming credit in the
3 following year and shall inform the joint committee on finance of that total. Total
4 funds available for distribution shall be all moneys projected to be transferred to the
5 lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) and all existing
6 and projected lottery proceeds and interest for the fiscal year of the distribution, less
7 the amount estimated to be expended under ss. 20.455 (2) (r), 20.566 (2) (r) and
8 20.835 (2) (q) and less the required reserve under s. 20.003 (5). The joint committee
9 on finance may revise the total amount to be distributed if it does so at a meeting that
10 takes place before November 1. If the joint committee on finance does not schedule
11 a meeting to take place before November 1, the total determined by the department
12 of administration shall be the total amount estimated to be distributed under the
13 lottery and gaming credit in the following year.

14 (c) Before November 1, the department of administration shall inform the
15 department of revenue of the total amount available for distribution under the
16 lottery and gaming credit in the following year. Before December 1, the department
17 of revenue shall calculate, to the nearest \$100, the estimated fair market value
18 necessary to distribute the total amount available for distribution under the lottery
19 and gaming credit in the following year.

20 **SECTION 36.** 79.11 (2) of the statutes is amended to read:

21 79.11 (2) The Except as provided in s. 79.10 (10) (d), the payment of the
22 difference between the total tax which is due on any property less the amount of the
23 tax credits applicable to such property authorized by this subchapter shall be
24 considered payment in full of the property taxes due thereon in that year.

25 **SECTION 37.** 79.11 (3) (b) of the statutes is amended to read:

1 79.11 (3) (b) Notwithstanding ss. 74.11 (2) (b) and 74.12 (2) (b), the lottery and
2 gaming credit shall be deducted in its entirety from the first instalment. This
3 paragraph does not apply to the payment of taxes in instalments under s. 74.87.

4 **SECTION 38.** 93.31 of the statutes is amended to read:

5 **93.31 Livestock breeders association.** The secretary of the Wisconsin
6 livestock breeders association shall on and after July 1 of each year make a report
7 to the department, signed by the president, treasurer and secretary of the
8 association, setting forth in detail the receipts and disbursements of the association
9 for the preceding fiscal year in such form and detail together with such other
10 information as the department may require. On receipt of such reports, if the
11 department is satisfied that the business of the association has been efficiently
12 conducted during the preceding fiscal year and in the interest of and for the
13 promotion of the special agricultural interests of the state and for the purpose for
14 which the association was organized and if the final statement shows that all the
15 receipts together with the state aid have been accounted for and disbursed for the
16 proper and necessary purposes of the association, and in accordance with the laws
17 of the state, then the department shall file a certificate with the department of
18 administration and it shall draw its warrant and the state treasurer shall pay to the
19 treasurer of the association the amount of the appropriations made available for the
20 association by s. 20.115 (4) (a) and ~~(h)~~ for the conduct of junior livestock shows and
21 other livestock educational programs. The association may upon application to the
22 state purchasing agent, upon such terms as he or she may require, obtain printing
23 for the association under the state contract.

24 **SECTION 39.** 562.065 (3) (cm) of the statutes is created to read:

1 562.065 (3) (cm) *Crediting of moneys*. All moneys received under par. (c) shall
2 be credited to the appropriation accounts under ss. 20.455 (2) (g) and 20.505 (8) (g).

3 **SECTION 40.** 562.065 (3) (d) (title) of the statutes is amended to read:

4 562.065 (3) (d) (title) *General program operations; aids to county and district*
5 *fairs*.

6 **SECTION 41.** 562.065 (3m) (c) (title) and 2. of the statutes are amended to read:

7 562.065 (3m) (c) (title) *Allocation between Payment by licensee and state*
8 *association to the department*.

9 2. The licensee may retain 50% of the amount of the deduction under par. (a)
10 remaining after the payment of purses under par. (b), and the payment of the
11 licensee's cost under subd. 1. The licensee shall deposit the remaining 50% of that
12 amount with the department. The department shall credit moneys received under
13 this subdivision to the appropriation account accounts under ~~ss.~~ ss. 20.455 (2) (g) and
14 20.505 (8) (i) (g).

15 **SECTION 42.** 562.077 of the statutes is repealed.

16 **SECTION 43.** 562.124 (2) of the statutes is amended to read:

17 562.124 (2) If the department authorizes on-track pari-mutuel wagering on
18 snowmobile racing under sub. (1m), the department shall regulate the pari-mutuel
19 wagering and shall promulgate all rules necessary to administer this section. The
20 department may promulgate rules that require persons who conduct snowmobile
21 racing to be licensed by the department and the department may charge a fee to any
22 person licensed under this subsection to cover the costs of the department in
23 regulating on-track pari-mutuel wagering on snowmobile racing. Through its rules,
24 the department shall do everything necessary to ensure the public interest and
25 protect the integrity of the sport of snowmobile racing. If the department charges

1 a fee to a person licensed under this subsection, the department shall deposit the
2 moneys received ~~in~~ into the appropriation account accounts under s. ~~ss. 20.455 (2)~~
3 (g) and 20.505 (8) (g).

4 **SECTION 44.** 563.05 (6) of the statutes is repealed.

5 **SECTION 45.** 563.055 (6) of the statutes is created to read:

6 563.055 (6) All moneys received under this section shall be credited to the
7 appropriation account under s. 20.505 (8) (jm).

8 **SECTION 46.** 563.13 (4) of the statutes is amended to read:

9 563.13 (4) A \$10 license fee for each bingo occasion proposed to be conducted
10 and \$5 for an annual license for each designated member responsible for the proper
11 utilization of gross receipts. All moneys received under this subsection shall be
12 credited to the appropriation account under s. 20.505 (8) (jm).

13 **SECTION 47.** 563.135 of the statutes is renumbered 563.135 (1).

14 **SECTION 48.** 563.135 (2m) of the statutes is created to read:

15 563.135 (2m) All moneys received under sub. (1) shall be credited to the
16 appropriation account under s. 20.505 (8) (jm).

17 **SECTION 49.** 563.16 of the statutes is amended to read:

18 **563.16 Amendment of license to conduct bingo.** Upon application by a
19 licensed organization, a license may be amended, if the subject matter of the
20 amendment properly and lawfully could have been included in the original license.
21 An application for an amendment to a license shall be filed and processed in the same
22 manner as an original application. An application for the amendment of a license
23 shall be accompanied by a \$3 fee. If any application for amendment seeks approval
24 of additional bingo occasions or designates a new member responsible for the proper
25 utilization of gross receipts, the appropriate fee under s. 563.13 (4) also shall be paid.

1 If the department approves an application for an amendment to a license, a copy of
2 the amendment shall be sent to the applicant who shall attach it to the original
3 license. All moneys received under this section shall be credited to the appropriation
4 account under s. 20.505 (8) (jm).

5 **SECTION 50.** 563.22 (2) (c) of the statutes is created to read:

6 563.22 (2) (c) All moneys received under this subsection shall be credited to the
7 appropriation account under s. 20.505 (8) (jm).

8 **SECTION 51.** 563.80 of the statutes is renumbered 563.80 (1).

9 **SECTION 52.** 563.80 (2m) of the statutes is created to read:

10 563.80 (2m) All moneys received under sub. (1) shall be credited to the
11 appropriation account under s. 20.505 (8) (jm).

12 **SECTION 53.** 563.92 (2) of the statutes is amended to read:

13 563.92 (2) The fee for a raffle license shall be \$25 and shall be remitted with
14 the application. A raffle license shall be valid for 12 months and may be renewed as
15 provided in s. 563.98 (1g). The department shall issue the license within 30 days
16 after the filing of an application if the applicant qualifies under s. 563.90 and has not
17 exceeded the limits of s. 563.91. All moneys received by the department under this
18 subsection shall be credited to the appropriation account under s. 20.505 (8) (j).

19 **SECTION 54.** 563.98 (1g) of the statutes is amended to read:

20 563.98 (1g) An organization licensed under this subchapter may renew the
21 license by submitting a \$25 renewal fee with the report under sub. (1). All moneys
22 received under this subsection shall be credited to the appropriation account under
23 s. 20.505 (8) (j).

24 **SECTION 55.** 565.02 (7) of the statutes is amended to read:

1 565.02 (7) Not later than March 1 of each year, the department shall submit
2 to the joint committee on finance a report that includes an estimate for that fiscal
3 year and for the subsequent fiscal year of the gross revenues from the sale of lottery
4 tickets and lottery shares, the total amount paid as prizes and the prize payout ratio
5 for each type of lottery game offered, and an evaluation of the effect of prize payout
6 ratios of lottery games on lottery sales, lottery operating costs and on maximizing the
7 revenue available for the lottery and gaming property tax credit. If, within 14
8 working days after the date on which the committee receives the report, the
9 cochairpersons of the committee notify the department that the committee has
10 scheduled a meeting for the purpose of reviewing the department's proposed prize
11 payouts, the department may proceed with its plans for the prize payouts for the
12 subsequent fiscal year only upon approval of the plans by the committee. If the
13 cochairpersons of the committee do not notify the department within 14 working
14 days after the date on which the committee receives the report that the committee
15 has scheduled a meeting for the purpose of reviewing the department's proposed
16 prize payouts, the department's plans for the prize payouts for the subsequent fiscal
17 year are considered approved by the committee.

18 **SECTION 56. Nonstatutory provisions.**

19 (1) LOTTERY AND GAMING CREDIT. For the property tax bills related to the property
20 tax assessments as of January 1, 1999, the lottery and gaming credit under section
21 79.10 of the statutes, as affected by this act, is referred to as the lottery credit.

22 (2) ^{Lottery and (S)} GAMING CREDIT CERTIFICATION REIMBURSEMENT. For the payments made in
23 1999 under section 79.10 (7r) (b) of the statutes, as created by this act, the amounts
24 determined under section 79.10 (7r) (a) of the statutes, as created by this act, shall
25 be distributed by the department of administration on November 19, based on the

1 applications on file with the county or city on October 15, and the county or city shall
2 inform the department of revenue of the number of applications on file before
3 November 1, *Lottery and gaming* ^(CS)

4 (3) ~~GAMING~~ CREDIT ADMINISTRATION; DEPARTMENT OF REVENUE. For the 1999–2000
5 and 2000–01 fiscal years, the department of revenue may request the joint
6 committee on finance to supplement, from the fund under section 25.75 of the
7 statutes, the appropriation under section 20.566 (2) (r) of the statutes, as affected by
8 this act, and such a request may include a request to increase the number of
9 authorized positions in the department of revenue that are funded from the
10 appropriation under section 20.566 (2) (r) of the statutes, as affected by this act.
11 Notwithstanding section 13.101 (3) (a) of the statutes, the joint committee on finance
12 may approve any such request.

13 **SECTION 57. Appropriation changes.**

14 (1) GAMING; RAFFLES AND CRANE GAMES. In the schedule under section 20.005 (3)
15 of the statutes for the appropriation to the department of administration under
16 section 20.505 (8) (j) of the statutes, as affected by the acts of 1997 and 1999, the
17 dollar amount is decreased for fiscal year 1998–99 by \$32,300 for the purpose of
18 fulfilling the purpose for which the appropriation is made.

19 **SECTION 58. Initial applicability.**

20 (1) The treatment of sections 79.10 (1m), (2), (5), (7m) (b) (title) and 1. a., (7r),
21 (9) (bm) and (c) and (11) (title), (b) and (c) and 79.11 (2) of the statutes first applies
22 to the property tax assessments as of January 1, 1999.

