1999 DRAFTING REQUEST

Assembly Amendment (AA-SB114)

Received: **05/19/99**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **David Ward (608) 266-3790**

By/Representing:

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:

restore increase in farmland tax relief credit to lottery credti

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Instructions:

See Attached

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FE Sent For:

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/?	jkreye	/1 5/19 jlg	5/19	5/19			

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SENATE SUBSTITUTE AMENDMENT 2,

TO 1999 SENATE BILL 114

May 11, 1999 – Offered by JOINT COMMITTEE ON FINANCE.

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

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

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

			1997–98	1998–99
20.115 Agriculture, trade and consumer protection, department of				
(4) AGRICULTURAL ASSISTANCE				
(b) Aids to county and district fairs	GPR	A	–0–	–0–
20.505 Administration, department of				
(8) DIVISION OF GAMING				
(jm) General program operations; bingo	PR	A	–0–	32,300

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

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

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

20.115 **(4)** (b) *Aids to county and district fairs.* ~~A sum sufficient~~ The amounts in the schedule to provide state aids to counties and agricultural societies, associations or boards and to incorporated dairy or livestock associations, not to exceed $15,000 per fair as provided in s. 93.23. ~~No moneys in excess of the difference between $585,000 and the amount of moneys available under par. (g) in each fiscal~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 33. 79.10 (9) (c) of the statutes is renumbered 79.10 (9) (c) 1. and amended to read:

79.10 **(9)** (c) *Credits shown on tax bill.* 1. The lottery and gaming credit under par. (bm) shall reduce the property taxes otherwise payable~~, and the credit under par. (b) shall reduce the property taxes otherwise payable~~ on property that is eligible for that credit and if the property owner completes the information required under sub. (10) (a), (am) or (b).

SECTION 34. 79.10 (9) (c) 2. of the statutes is created to read:

79.10 **(9)** (c) 2. The credit under par. (b) shall reduce the property taxes otherwise payable.

SECTION 35. 79.10 (10) of the statutes is created to read:

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

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

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

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

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

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

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

24 1. The certification procedure includes a method to identify taxable property
25 that is used as the property owner's principal dwelling.

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

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

SECTION 36. 79.10 (11) (title), (b) and (c) of the statutes are amended to read:

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

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

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

SECTION 37. 79.11 (2) of the statutes is amended to read:

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

SECTION 38. 79.11 (3) (b) of the statutes is amended to read:

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

SECTION 39. 93.31 of the statutes is amended to read:

93.31 Livestock breeders association. The secretary of the Wisconsin livestock breeders association shall on and after July 1 of each year make a report to the department, signed by the president, treasurer and secretary of the association, setting forth in detail the receipts and disbursements of the association for the preceding fiscal year in such form and detail together with such other information as the department may require. On receipt of such reports, if the department is satisfied that the business of the association has been efficiently conducted during the preceding fiscal year and in the interest of and for the promotion of the special agricultural interests of the state and for the purpose for which the association was organized and if the final statement shows that all the receipts together with the state aid have been accounted for and disbursed for the proper and necessary purposes of the association, and in accordance with the laws of the state, then the department shall file a certificate with the department of administration and it shall draw its warrant and the state treasurer shall pay to the treasurer of the association the amount of the appropriations made available for the association by s. 20.115 (4) (a) ~~and (h)~~ for the conduct of junior livestock shows and

other livestock educational programs. The association may upon application to the state purchasing agent, upon such terms as he or she may require, obtain printing for the association under the state contract.

SECTION 40. 562.065 (3) (cm) of the statutes is created to read:

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

SECTION 41. 562.065 (3) (d) (title) of the statutes is amended to read:

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

SECTION 42. 562.065 (3m) (c) (title) and 2. of the statutes are amended to read:

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

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

SECTION 43. 562.077 of the statutes is repealed.

SECTION 44. 562.124 (2) of the statutes is amended to read:

562.124 **(2)** If the department authorizes on–track pari–mutuel wagering on snowmobile racing under sub. (1m), the department shall regulate the pari–mutuel wagering and shall promulgate all rules necessary to administer this section. The department may promulgate rules that require persons who conduct snowmobile racing to be licensed by the department and the department may charge a fee to any

person licensed under this subsection to cover the costs of the department in regulating on–track pari–mutuel wagering on snowmobile racing. Through its rules, the department shall do everything necessary to ensure the public interest and protect the integrity of the sport of snowmobile racing. If the department charges a fee to a person licensed under this subsection, the department shall deposit the moneys received ~~in~~ into the appropriation ~~account~~ accounts under ~~s.~~ ss. 20.455 (2) (g) and 20.505 (8) (g).

SECTION 45. 563.05 (6) of the statutes is repealed.

SECTION 46. 563.055 (6) of the statutes is created to read:

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

SECTION 47. 563.13 (4) of the statutes is amended to read:

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

SECTION 48. 563.135 of the statutes is renumbered 563.135 (1).

SECTION 49. 563.135 (2m) of the statutes is created to read:

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

SECTION 50. 563.16 of the statutes is amended to read:

563.16 Amendment of license to conduct bingo. Upon application by a licensed organization, a license may be amended, if the subject matter of the amendment properly and lawfully could have been included in the original license. An application for an amendment to a license shall be filed and processed in the same

manner as an original application. An application for the amendment of a license shall be accompanied by a $3 fee. If any application for amendment seeks approval of additional bingo occasions or designates a new member responsible for the proper utilization of gross receipts, the appropriate fee under s. 563.13 (4) also shall be paid. If the department approves an application for an amendment to a license, a copy of the amendment shall be sent to the applicant who shall attach it to the original license. All moneys received under this section shall be credited to the appropriation account under s. 20.505 (8) (jm).

SECTION 51. 563.22 (2) (c) of the statutes is created to read:

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

SECTION 52. 563.80 of the statutes is renumbered 563.80 (1).

SECTION 53. 563.80 (2m) of the statutes is created to read:

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

SECTION 54. 563.92 (2) of the statutes is amended to read:

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

SECTION 55. 563.98 (1g) of the statutes is amended to read:

563.98 **(1g)** An organization licensed under this subchapter may renew the license by submitting a $25 renewal fee with the report under sub. (1). All moneys

received under this subsection shall be credited to the appropriation account under s. 20.505 (8) (j).

SECTION 56. 565.02 (7) of the statutes is amended to read:

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

SECTION 57. Nonstatutory provisions.

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

1 (2) LOTTERY AND GAMING CREDIT CERTIFICATION REIMBURSEMENT. For the
2 payments made in 1999 under section 79.10 (7r) (b) of the statutes, as created by this
3 act, the amounts determined under section 79.10 (7r) (a) of the statutes, as created
4 by this act, shall be distributed by the department of administration on November
5 19, based on the applications on file with the county or city on October 15, and the
6 county or city shall inform the department of revenue of the number of applications
7 on file before November 1.

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

17 **SECTION 58. Appropriation changes.**

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

23 **SECTION 59. Initial applicability.**

1 (1) The treatment of sections 79.10 (1m), (2), (5), (7m) (b) (title) and 1. a., (7r),
2 (9) (bm) and (c) and (11) (title), (b) and (c) and 79.11 (2) of the statutes first applies
3 to the property tax assessments as of January 1, 1999.
4 (2) The treatment of sections 71.07 (3m) (c) 1., 71.28 (2m) (c) 1. and 71.47 (2m)
5 (c) 1. of the statutes first applies to property taxes that are levied in 1999 and that
6 are payable in 2000.
7 **(END)**

1999 – 2000 LEGISLATURE LRBa0439/1

JK ..... jlg

ASSEMBLY AMENDMENT ,

TO 1999 SENATE BILL 114

TODAY 5-19-99
10 30 AM

, as shown by senate substitute amendment 2,

At the locations indicated, amend the bill as follows:

~~VENDA~~

See attached

SENATE AMENDMENT,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 1999 SENATE BILL 114

The following, which was deleted by senate amendment 1 to senate substitute amendment 2

~~At the locations indicated, amend the substitute amendment as follows:~~

Fix component

1. Page ~~8~~ 7, line ~~14~~ 5: ~~after~~ before that line insert:

"SECTION ~~31d~~ 23d. 71.07 (3m) (c) 1. of the statutes is amended to read:

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

SECTION ~~31m~~ 23m. 71.28 (2m) (c) 1. of the statutes is amended to read:

71.28 **(2m)** (c) 1. Any claimant may claim against taxes otherwise due under this chapter ~~10%~~ 20% of the property taxes accrued in the taxable year to which the claim relates, up to a maximum claim of ~~$1,000~~ $2,000, except that the credit under

~~25~~ 23r

this subsection plus the credit under subch. IX may not exceed 95% of the property taxes accrued on the farm.

SECTION ~~[illegible]~~. 71.47 (2m) (c) 1. of the statutes is amended to read:

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

2. Page ~~22~~ 20, line ~~6~~ 4: after that line insert:

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

(END)

the following, which was deleted by senate amendment 1 to senate substitute amendment 2