

2001 DRAFTING REQUEST

Bill

Received: 12/21/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB: 01-1259

For: Michael Powers (608) 266-1192

By/Representing: vince

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

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

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Late claims for the 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 12/21/2000	jdye 12/22/2000		_____			S&L
/1			rschlue 01/05/2001	_____	gretskl 01/05/2001	lrb docadmin 01/09/2001	

FE Sent For:

<END>

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FE Sent For:

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State of Wisconsin
2001 - 2002 LEGISLATURE

1626/1
LRB-1259/3

JK:ld:pg

2001 BILL

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

Analysis by the Legislative Reference Bureau

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

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

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

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

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

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

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

5 **SECTION 2.** 79.10 (10) (bm) of the statutes is renumbered 79.10 (10) (bm) 1. and
6 amended to read:

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

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

19 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
20 does not timely apply for the credit under subd. 1. may apply to the department of

BILL

1 revenue no later than October 1 following the issuance of the person's property tax
2 bill. Subject to review by the department, the department shall compute the amount
3 of the credit; issue a check to the person in the amount of the credit; and notify the
4 treasurer of the county in which the person's property is located or the treasurer of
5 the taxation district in which the person's property is located, if the taxation district
6 collects taxes under s. 74.87. The treasurer shall enter the person's property on the
7 next tax roll as property that qualifies for a lottery and gaming credit. Claims made
8 under this subdivision become invalid when claims made under par. (a) become
9 invalid.

10 **SECTION 4.** 79.10 (10) (bn) of the statutes is amended to read:

11 79.10 (10) (bn) If a person who owns and uses property as specified under sub.
12 (1) (dm) as of the certification date under par. (a), transfers the property after the
13 certification date, the transferee may apply to the treasurer of the county in which
14 the property is located or, if the property is located in a city that collects taxes under
15 s. 74.87, to the treasurer of the city in which the property is located for the credit
16 under sub. (9) (bm) on a form prescribed by the department of revenue no later than
17 January 31 following the issuance of the person's property tax bill. The transferee
18 shall attest that, to the transferee's knowledge, the transferor used the property in
19 the manner specified under sub. (1) (dm) as of the certification date under par. (a).
20 ~~A~~ Claims made after January 31, but no later than October 1 following the issuance
21 of the person's property tax bill, shall be made to the department. Paragraph (bm),
22 as it applies to processing claims made under that paragraph, applies to processing
23 claims made under this paragraph, except that a claim that is made under this
24 paragraph is valid for the year in which the property is transferred.

25 **SECTION 5. Nonstatutory provisions.**

1626/1

date

Representative Lowers:

This draft replaces LRB 08-1259/3,
which had a technical, computer-related
problem that could not be fixed. Please
contact me if you have any questions.

JL

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1626/1dn
JK:jld:rs

January 5, 2001

Representative Powers:

This draft replaces LRB-1259/3, which had a technical, computer-related problem that could not be fixed. Please contact me if you have any questions.

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State of Wisconsin

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January 5, 2001

MEMORANDUM

To: Representative Powers

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-1626 Late claims for the lottery and gaming credit

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

X JACKET FOR ASSEMBLY _____ JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.