

**ASSEMBLY AMENDMENT 1,
TO 2001 ASSEMBLY BILL 105**

March 7, 2001 – Offered by COMMITTEE ON WAYS AND MEANS.

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

2 **1.** Page 3, line 10: delete lines 10 to 24 and substitute:

3 “**SECTION 4c.** 79.10 (10) (bn) of the statutes is renumbered 79.10 (10) (bn) 1. and
4 amended to read:

5 79.10 **(10)** (bn) 1. If a person who owns and uses property as specified under
6 sub. (1) (dm), as of the certification date under par. (a), transfers the property after
7 the certification date, the transferee may apply to the treasurer of the county in
8 which the property is located or, if the property is located in a city that collects taxes
9 under s. 74.87, to the treasurer of the city in which the property is located for the
10 credit under sub. (9) (bm) on a form prescribed by the department of revenue. The
11 transferee shall attest that, to the transferee’s knowledge, the transferor used the
12 property in the manner specified under sub. (1) (dm) as of the certification date under

1 par. (a). A claim that is made under this ~~paragraph~~ subdivision is valid for the year
2 in which the property is transferred.

3 **SECTION 4g.** 79.10 (10) (bn) 2. of the statutes is created to read:

4 79.10 **(10)** (bn) 2. A person who is eligible for a credit under subd. 1. but whose
5 property tax bill does not reflect the credit may claim the credit by applying to the
6 treasurer of the taxation district in which the property is located for the credit by
7 January 31 following the issuance of the person's property tax bill. Claims made
8 after January 31, but no later than October 1 following the issuance of the person's
9 property tax bill, shall be made to the department of revenue. Paragraph (bm), as
10 it applies to processing claims made under that paragraph, applies to processing
11 claims made under this subdivision, except that a claim that is made under this
12 subdivision is valid for the year in which the person took possession of the
13 transferred property under subd. 1.”.

14 **2.** Page 4, line 16: delete lines 16 to 19 and substitute:

15 “(1) The treatment of section 20.835 (3) (s) of the statutes, the renumbering of
16 section 79.10 (10) (bm) and (bn) of the statutes, and the creation of section 79.10 (10)
17 (bm) 2. and (bn) 2. of the statutes first apply to credits based on the property tax
18 assessments as of January 1, 2001.”.

19 (END)