Bill

Received: 04/25/2001 Wanted: As time permits For: Mark Pettis (608) 267-2365				Received By: jki	Received By: jkreye Identical to LRB: By/Representing:			
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08/09/2001 08:02:56 AM Page 2

FE Sent For:

Bill

Receive	d: 04/25/2001				Received By: jkr	eye	
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Received: 04/25/2001 Received By: jkreye Wanted: As time permits Identical to LRB: For: Mark Pettis (608) 267-2365 By/Representing: This file may be shown to any legislator: NO Drafter: jkreye May Contact: Addl. Drafters: Subject: Tax Credits (prop) - property Extra Copies: Submit via email: NO Requester's email: Pre Topic: No specific pre topic given Topic: Property tax credit based on county timber sales **Instructions:** See Attached **Drafting History:** Vers. **Drafted** Reviewed **Typed** Proofed Submitted **Jacketed** Required /P1 ikreye wjackson ifrantze lrb_docadmin Local 05/01/2001 05/08/2001 1 WLI 510 FE Sent For:

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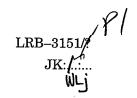
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State of Misconsin 2001 - 2002 LEGISLATURE



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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AN ACT ...; relating to: a property tax credit for county timber sales.

Analysis by the Legislative Reference Bureau

Under this bill, each parcel of taxable property is allocated a property tax credit equal to a proportionate share of the amount of revenue generated from selling timber located on property owned by the county in which the parcel is located.

For further information see the *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:

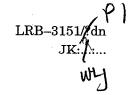
SECTION 1. 70.62 (1m) of the statutes is created to read:

70.62 (1m) TIMBER SALES CREDIT. (a) The county board shall determine the amount of revenue grapheted from selling timber located on county-owned property in the immediately preceding year.

(b) The county clerk shall calculate the sum of the amount determined under par. (a) divided by the number of parcels of taxable property located in the county and shall certify the sum to each clerk of a taxation district located in the county so that

1	each clerk may include the sum as a credit on the property tax bill for each parcel of
2	taxable property located in the taxation district, as provided under s. 74.09 (3) (b) 3m.
3	SECTION 2. 74.09 (3) (b) 3m. of the statutes is created to read:
4	74.09 (3) (b) 3m. The tax levied on the property by the county where the
5	property is located minus the credit under s. $70.62 (1\text{m}) (b)$ allocable to the property,
6	for the previous year and the current year, and the percentage change in that net tax
7	between those years.
8	SECTION 3. 74.09 (3) (b) 4. of the statutes is amended to read:
9	74.09 (3) (b) 4. The tax levied on the property by each taxing jurisdiction where
10	the property is located, other than the school district and the county, for the previous
11	year and the current year, and the percentage change in each of those taxes between
12	those years.
13	History: 1987 a. 378; 1989 a. 31; 1991 a. 39, 60; 1993 a. 399; 1995 a. 27, 454; 1997 a. 27. SECTION 4. Initial applicability.
14	(1) This act first applies to the property tax assessments as of January 1, 2002.
15	(END)

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU



Representative Pettis:

Please review this draft carefully to ensure that it is consistent with your intent. I tried to make the administration of the credit as simple as possible. However, because property tax administration is, generally, rather complicated, you may want the department of revenue to review the draft before I make any changes. Please contact me if you have any questions.

Joseph T. Kreye Legislative Attorney Phone: (608) 266–2263

E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-3151/P1dn JK:wlj:jf

May 8, 2001

Representative Pettis:

Please review this draft carefully to ensure that it is consistent with your intent. I tried to make the administration of the credit as simple as possible. However, because property tax administration is, generally, rather complicated, you may want the department of revenue to review the draft before I make any changes. Please contact me if you have any questions.

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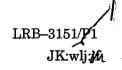
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State of Misconsin 2001 - 2002 LEGISLATURE



PRELIMINARY DRAFT NOT READY FOR INTRODUCTION

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AN ACT to amend 74.09 (3) (b) 4.; and to create 70.62 (1m) and 74.09 (3) (b) 3m.

of the statutes; relating to: a property tax credit for county timber sales.

Analysis by the Legislative Reference Bureau

Under this bill, each parcel of taxable property is allocated a property tax credit equal to a proportionate share of the amount of generated from selling timber located on property owned by the county in which the parcel is located.

For further information see the *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:

SECTION 1. 70.62 (1m) of the statutes is created to read:

70.62 (1m) TIMBER SALES CREDIT. (a) The county board shall determine the amount of revenue the county received from selling timber located on county-owned property in the immediately preceding year.

(b) The county clerk shall calculate the sum of the amount determined under par. (a) divided by the number of parcels of taxable property located in the county and

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year and the current year, and the percentage change in each of those taxes between
those years.
SECTION 4. Initial applicability.
(1) This act first applies to the property tax assessments as of January 1, 2002.

(END)



State of Misconsin

LEGISLATIVE REFERENCE BUREAU

LEGAL SECTION: REFERENCE SECTION: FAX: (608) 266-3561 (608) 266-0341 (608) 266-5648 100 NORTH HAMILTON STREET P. O. BOX 2037 MADISON, WI 53701-2037

STEPHEN R. MILLER

August 24, 2001

MEMORANDUM

To:

Representative Pettis

From:

Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject:

Technical Memorandum to 2001 AB-476 (LRB-3151/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

August 24, 2001

TO:

Joseph Kreye

Legislative Reference Bureau

FROM:

Brian Pahnke

Department of Revenue

SUBJECT:

Technical Memorandum on 2001 AB 476 Concerning a Property Tax Credit for

County Timber Sales

We have the following concerns about this bill.

- 1) The proposed timber sales credit would be paid to real estate owners on a per parcel basis. Since the credit would not be based on property value and would not be paid to owners of personal property, it could violate the uniformity in taxation clause of the State Constitution.
- 2) On page 2, lines 1, 3, and 4, reference is made to "the sum" in determining the amount of the credit. Since the amount is determined by dividing two numbers, it may be clearer to refer to this amount as "the quotient".
- 3) There is no provision for the credit to be paid to municipalities and for the credit to be accounted for in the tax settlement process. If the credit is not paid out to municipalities, they will not collect enough from taxpayers and need to make up the shortfall.
- 4) The proposal makes no provision for the amount of the credit to appear on property tax bills, as is done for the lottery credit and school levies credit.

If you have questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705.

BP:DPH