

**2001 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-SB55)**

Received: 06/21/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Hartsough

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

Requester's email:

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**Pre Topic:**

ARC:.....Hartsough - AM13,

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**Topic:**

Property tax assessment of a railroad repair facility

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**Instructions:**

See Attached

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**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>
/1	jkreye 06/21/2001	jdyer 06/21/2001	rschluet 06/21/2001	_____	lrb_docadmin 06/21/2001		

FE Sent For:

<END>

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/1	jkreye	11/6/21 jld					

FE Sent For:

6-21-01

<END>

# Budget Amendments 2001 - 2003

Prepared by the Assembly Republican Caucus

**Statement of Intent** Assigns property tax assessment of a railroad repair facility to the local government in which it is located.

**Legislator** Townsend

**Amendment** 13

**Legislator 2**

**Pass or Fail** Pass

**Legislator 3**

**Spending Cut**

**Legislator 4**

**Withdrawn**

**Staff contact** Minette Bollig

**Package**

**Agency** Transportation

**Summary** Under current law, the property of a railroad is assessed by the Department of Revenue, and, based on that assessment, the railroad pays taxes to the state in lieu of paying local property taxes. However, if the railroad assessment includes certain kinds of properties such as a dock, ore yard, or grain elevator, the taxes that are attributable to those properties are distributed to the municipality in which the property is located.

This amendment distributes to the municipality the taxes that are attributable to a railroad repair facility.

**Fiscal Impact** It is estimated that Department of Revenue would revert \$45,000 - \$100,000 a year to local governments that have railroad repair facility.

**Drafting Inst**

**ARC Analyst** Hartsough

**Request #** 223

# Budget Amendments 2001 - 2003

Prepared by the Assembly Republican Caucus

Request #

**223**

Wednesday, June 20, 2001

Page 18 of 18

**Fiscal Impact:**

Saves \$2,000 SEG.

**Provision #13, Aviation Career Education****Statement of Intent:**

Eliminates the JFC provision to provide \$50,000 in additional funding for the Aviation Career Education Program.

**Summary:**

The Joint Committee on Finance recommended providing \$25,000 annually for the aviation career education program, which would be sufficient to hire an additional ten program participants annually, and required DOT to offer the program in the City of Green Bay if there are interested and eligible participants for the program in Green Bay. Under the program, DOT hires socially and economically disadvantaged youth as limited-term employees to work in part-time jobs with participating aviation employers. Base funding for the program is \$138,300.

The provision would eliminate the JFC provision to provide \$50,000 in additional funding over the biennium for the Aviation Career Education Program.

**Fiscal Impact:**

Saves \$50,000 SEG.

**→ Provision #14, Property Tax Assessment of a Railroad Repair Facility to the Local Government****Statement of Intent:**

Assigns property tax assessment of a railroad repair facility to the local government in which it is located.

**Summary:**

Under current law, the property of a railroad is assessed by the Department of Revenue, and, based on that assessment, the railroad pays taxes to the state in lieu of paying local property taxes. However, if the railroad assessment includes certain kinds of properties such as a dock, ore yard, or grain elevator, the taxes that are attributable to those properties are distributed to the municipality in which the property is located.

AM 13

ARC analyst - Hartman

This provision distributes to the municipality the taxes that are attributable to a railroad repair facility.

**Fiscal Impact:**

It is estimated that Department of Revenue would revert \$45,000 - \$100,000 a year to local governments that have railroad repair facility.

*delete* Provision # 15, Vehicle Extrication Training Grant *defeated as individual motion*

**Statement of Intent:**

Delete Vehicle Extrication Training Grant.

**Summary:**

The Joint Committee on Finance provided \$375,000 SEG in 2002-2003 in a new, annual appropriation for making extrication training grants.

The provision deletes the joint finance provision, eliminating the extrication training grants.

**Fiscal Impact:**

Deletes funding of \$375,000 SEG for Vehicle Extrication Training Grant.

**Provision # 16, Vegetation Around Billboards**

**Statement of Intent:**

Allow highway sign owners to trim or remove vegetation in highway right of ways.

**Summary:**

This provision ensures that the owner of a business, on-premise sign, off-premise sign, directional sign, or nonconforming sign shall be granted permission to have vegetation trimmed or removed from a highway right-of-way if:

- a. The business or sign in question cannot be viewed for six uninterrupted seconds by the public while traveling on the highway at the posted speed limit.
- b. The owner of the business and/or sign pays for the cost of the trimming/removal of the vegetation which is blocking the view of the business and/or sign.



JLD

ARC:.....Hartsough – AM13, Property tax assessment of a railroad repair facility

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 ASSEMBLY BILL 144

M 6-21-01

substitute amendment

- 1 At the locations indicated, amend the ~~bill~~ as follows:
- 2 1. Page 838, line 25: after that line insert: **Insert A** ✓
- 3 2. Page 1405, line 16: after that line insert:
- 4 “(12<sup>m</sup>)<sup>e</sup> RAILROAD REPAIR FACILITY. The treatment of sections 76.02 (6m), 76.16,
- 5 and 76.24 (2) (a) ✓ of the statutes first applies to the property tax assessments as of
- 6 January 1, 2002.” ✓
- 7 (END)

# 1999 ASSEMBLY BILL 754

February 17, 2000 - Introduced by Representatives TOWNSEND, MUSSER, OTT, SPILLNER, GOETSCH, KAUFERT, VRAKAS, LASSA, URBAN, JESKEWITZ and OWENS, cosponsored by Senator ROESSLER. Referred to Committee on Ways and Means.

1 AN ACT to amend 76.16 and 76.24 (2) (a); and to create 76.02 (6m) of the statutes;  
2 relating to: the property tax assessment of a railroad repair facility.

### *Analysis by the Legislative Reference Bureau*

Under current law, the property of a railroad is assessed by the department of revenue, and, based on that assessment, the railroad pays taxes to the state in lieu of paying local property taxes. However, if the railroad assessment includes certain kinds of properties such as a dock, ore yard or grain elevator, the taxes that are attributable to those properties are distributed to the municipality in which the property is located.

Under this bill, the taxes that are attributable to a railroad repair facility are distributed to the municipality in which the railroad repair facility is located. A railroad repair facility is a location at which railcars and locomotives are built, maintained and repaired.

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:*

3 SECTION 1. 76.02 (6m) of the statutes is created to read:

2L3/m

(L.C.)

INSERT  
A



ASSEMBLY BILL 754

1           76.02 (6m) "Repair facility" means property on which a roundhouse, a repair  
 2 shop, and a turntable are located and at which railcars and locomotives are built,  
 3 maintained, and repaired.

4           SECTION 26 76.16<sup>2232d</sup> of the statutes is amended to read:

5           **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore  
 6 yards, elevators, car ferries and pipeline terminal facilities.** After the  
 7 property of a company is first valued as a whole, if any repair facilities, docks, ore  
 8 yards, piers, wharves, grain elevators or car ferries used in transferring freight or  
 9 passengers between cars and vessels or transfer of freight cars located on car ferries,  
 10 or if any terminal storage facilities, docks, pipelines and pumping equipment used  
 11 in transferring oil from pipelines to vessels shall be included in such valuation, then  
 12 for the purpose of accounting to the proper taxation districts, the department shall  
 13 make a separate valuation of each such repair facility, dock, ore yard, pier, wharf,  
 14 grain elevator, including the approaches thereto, or car ferries and of each such  
 15 terminal storage facility, dock, pipeline and pumping equipment. As used herein, an  
 16 approach shall be an immediate access facility commencing at the switching point  
 17 which leads primarily to the terminal facility. For the purpose of defining the  
 18 pipeline terminal facilities affected by this section, such facilities shall begin where  
 19 the incoming pipeline enters the terminal storage facility site used in the transfer  
 20 of oil to vessels.

21           SECTION 36 76.24 (2) (a)<sup>2232M L.C.</sup> of the statutes is amended to read:

22           76.24 (2) (a) All taxes paid by any railroad company derived from or  
 23 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
 24 and their approaches, or car ferries or terminal storage facilities, docks, pipelines  
 25 and pumping equipment used in transferring oil from pipelines to vessels on the

RWF

**ASSEMBLY BILL 754**

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basis of the separate valuation provided for in s. 76.16, shall be distributed annually from the transportation fund to the towns, villages and cities in which they are located, pursuant to certification made by the department of revenue on or before August 15. ✓

END OF INSERT A

5  
6  
7  
8

**SECTION 4. Initial applicability.**

(1) REPAIR FACILITIES. This act first applies to the property tax assessments as of January 1, 2000.

(END)

ARC:.....Hartsough – AM13, Property tax assessment of a railroad repair facility

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

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

2 **1.** Page 838, line 25: after that line insert:

3 “SECTION 2231m. 76.02 (6m) of the statutes is created to read:

4 76.02 (6m) “Repair facility” means property on which a roundhouse, a repair  
5 shop, and a turntable are located and at which railcars and locomotives are built,  
6 maintained, and repaired.

7 SECTION 2232d. 76.16 of the statutes is amended to read:

8 **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore**  
9 **yards, elevators, car ferries and pipeline terminal facilities.** After the  
10 property of a company is first valued as a whole, if any repair facilities, docks, ore

1 yards, piers, wharves, grain elevators or car ferries used in transferring freight or  
2 passengers between cars and vessels or transfer of freight cars located on car ferries,  
3 or if any terminal storage facilities, docks, pipelines and pumping equipment used  
4 in transferring oil from pipelines to vessels shall be included in such valuation, then  
5 for the purpose of accounting to the proper taxation districts, the department shall  
6 make a separate valuation of each such repair facility, dock, ore yard, pier, wharf,  
7 grain elevator, including the approaches thereto, or car ferries and of each such  
8 terminal storage facility, dock, pipeline and pumping equipment. As used herein, an  
9 approach shall be an immediate access facility commencing at the switching point  
10 which leads primarily to the terminal facility. For the purpose of defining the  
11 pipeline terminal facilities affected by this section, such facilities shall begin where  
12 the incoming pipeline enters the terminal storage facility site used in the transfer  
13 of oil to vessels.

14 **SECTION 2232m.** 76.24 (2) (a) of the statutes is amended to read:

15 76.24 (2) (a) All taxes paid by any railroad company derived from or  
16 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
17 and their approaches, or car ferries or terminal storage facilities, docks, pipelines  
18 and pumping equipment used in transferring oil from pipelines to vessels on the  
19 basis of the separate valuation provided for in s. 76.16, shall be distributed annually  
20 from the transportation fund to the towns, villages and cities in which they are  
21 located, pursuant to certification made by the department of revenue on or before  
22 August 15.”.

23 **2.** Page 1405, line 16: after that line insert:

