# 2001 DRAFTING REQUEST

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

Receive	ed: <b>06/22/2001</b>		,	Received By: shoveme					
Wanted	: As time perm	iits			Identical to LRB:				
For: As	sembly Repub	lican Caucus		,	By/Representing:	Jefferson			
This file may be shown to any legislator: <b>NO</b> May Contact:					Drafter: shoveme				
					Addl. Drafters: jkreye				
Subject: Munis - miscellaneous					Extra Copies:		•		
Submit	via email: NO								
Request	ter's email:								
Pre To	pic:	·							
ARC:	Jefferson - Al	M60,							
Topic:									
Register credit	r of deeds; cut-o	off time for rece	eiving docun	nents; applyir	ng for the lottery ar	nd gaming pro	perty tax		
Instruc	ctions:								
See Atta	ached. Same as	AB 20, LRB -	1188 and AE	3 105, -1626					
Draftin	ng History:								
Vers.	Drafted	Reviewed	Typed	Proofed	<u>Submitted</u>	<u>Jacketed</u>	Required		
/?	shoveme 06/23/2001	chanaman 06/24/2001							
/1			jfrantze 06/25/200	01	1rb_docadmin 06/25/2001				

Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/2	shoveme 06/26/2001	jdyer 06/27/2001	pgreensl 06/27/200	1	lrb_docadmin 06/27/2001		
/3	jkreye 65/28/2001	jdyer 06/28/2001	pgreensl 06/28/200	1	lrb_docadmin 06/28/2001		

FE Sent For:

<END>

## 2001 DRAFTING REQUEST

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

Received: 06/22/2001

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Jefferson

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Addl. Drafters:

jkreye

**Jacketed** 

Required

Subject:

Munis - miscellaneous

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

ARC:....Jefferson - AM60,

Topic:

Register of deeds; cut-off time for receiving documents; applying for the lottery and gaming property tax credit

Proofed

**Instructions:** 

See Attached. Same as AB 20, LRB -1188 and AB 105, -1626

**Drafting History:** 

 Vers.
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 Reviewed

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 shoveme 06/23/2001
 chanaman 06/24/2001

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 /3 /28 its

jfrantze 06/25/2001

<u>Typed</u>

lrb\_docadmin 06/25/2001

**Submitted** 

06/27/2001 12:58:03 PM Page 2

Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required
/2	shoveme 06/26/2001	jdyer 06/27/2001	pgreensl 06/27/200	1	lrb_docadmin 06/27/2001		
FE Sent F							
	s .			<end></end>			

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> jfrantze 06/25/2001

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06/25/2001 01:00:46 PM Page 2

FE Sent For:

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#### 2001 DRAFTING REQUEST

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Received: 06/22/2001

Received By: shoveme

Wanted: As time permits

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By/Representing: Jefferson

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Subject:

Munis - miscellaneous

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

ARC:.....Jefferson - AMI

chand electronica

Topic:

Register of deeds; cut-off time for receiving documents; applying for the lottery and gaming property tax credit

**Instructions:** 

See Attached. Same as AB 20, LRB -1188 and AB 105, -1626

**Drafting History:** 

Vers.

**Drafted** 

Reviewed

Submitted

**Jacketed** 

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/?

FE Sent For:

<END>

All enered 6/22

#### Directives:

- Purchasing Clearinghouse for Local Governments: Directs the Department of Administration to develop a program for a centralized purchasing clearinghouse of large equipment needed by local governmental units. Grants rule making authority for setting deadlines and requirements to the purchasing clearing house
- Tax base sharing agreements and Expenditure Restraint: Directs the 74 Department of Revenue to draft administrative rules to guarantee local units of governments not be penalized if participating in the Expenditure Restraint Program and reaching revenue sharing agreements under (Stat. 66.0305)
- Counties as Charter Schools. Directs DPI to include counties as eligible to be charter schools.

#### Motions:

Changes in the way refunds are paid on manufactured property (Motion # 36) (Rep. Lehman) (Motion # 36) (Rep. Lehman)

> Requirement that state agencies sell all property considered "residual" (Motion #92) (Rep. Suder)

> Require state and local governmental units to allow federally groups under Title/36 U.S. Code-Patriotic Societies and Observances to use or rent favilities (Motion #196) (Rep. Nass)

Allow municipalities to create an ordinance that would allow its Fire, EMT or First Responder Departments to deposit, disburse or expend funds that are donated or raised by volunteers for the Department.

(Motion #250) (Rep. Ott) The cut-off time for receipt of documents for filing and recording with a register of deeds, applying for the lottery and gaming property tax credit (AB 105) Motion #199 as amended by the work AB 105 group) (Rep. Powers) MES JE (MURE IN MERCED)

Raise the bidding threshold for public works contracts let by town sanitary sewer districts. (Motion 290) (Rep. Powers)

Clarification of allowable compensation of town officials (Rep. Owens) MES (more into acadal) ASA-145B260

Correcting Assessment roll errors to allow for corrections for palpable errors to be made after the adjournment of a board of review (Budget page 612, item #8 governor) of (more in fo wedd)

ATACHED

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Date (time) needed

LRB b 55/1	L
JKBMES COULT	KMPA

# ARC CAUCUS BUDGET AMENDMENT [ONLY FOR CAUCUS]

See form AMENDMENTS — COMPONENTS & ITEMS.

# CAUCUS AMENDMENT TO ASSEMBLY SUBSTITUTE AMENDMENT 1 TO 2001 SENATE BILL 55

>>FOR CAUCUS SUPERAMENDMENT -- NOT FOR INTRODUCTION<<

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

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#.	Page 277 line.	<i>5</i>	aliter	tow	LNN	Unger (	

#.	Page, line:	

File With Statute 20.	005 (3) Schedule	LRB 6/55//	- KM
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		The state of the s	
In the component bar:  For the action phrase, execute:  For the table layout, execute: .			
<b>SECTION</b> #. 20.005 (	3) (schedule) of the statut	es: at the appropriate	place,
nsert the following amounts fo	or the purposes indicated:		
20		2001-02 200	02-03
20		•	
( )/	•••••		
(5) Lettery and Credit; late	gaming applications SEGS		0
20	•••••	•	
•••••	•••••	. (	
( )			
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February 8, 2001 – Introduced by Representatives Powers, Hahn, Owens, Berceau, La Fave, Williams, Lassa, Townsend, Stone, Krawczyk, Leibham, Hoven, Alders, Staskunas, Musser, Sykora, Nass, Grothman, Ward, Wade, Freese, and Kestell, cosponsored by Senators Grobschmidt, Schultz, Breske and Darling. Referred to Committee on Ways and Means.

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

3 fund, a sum sufficient to make payments for the lottery and gaming credit under s.

79.10 (10) (bm) and (bn).

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

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

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

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

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

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

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H. lage 1354, line 8; after that line insert

🞁) 🦚 Lottery and gaming property tax credit.

- (a) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, a person who was eligible for a credit under section 79.10 (9) (bm), 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 2000 property tax assessment, but who did not receive the credit, may claim the credit by applying to the department of revenue in the manner specified under section 79.10 (10) (bm) 2. of the statutes, as created by this act, no later than October 1, 2001.
- (b) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, the department of revenue shall pay, from the appropriation under section 20.835 (3) (s) of the statutes, as created by this act, all eligible claims under section 79.10 (9) (bm), 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 1999 property tax assessment that the department received before October 2, 2000.

SECTION 6. Initial applicabil 1403, line 9: 4th that line insert;
(20) (\*) The treatment of sections 20.835 (3) (s) and 79.10 (10) (bn) of the statutes,

the renumbering of section 79.10 (10) (bm) of the statutes, and the creation of section 79.10 (10) (bm) 2. of the statutes first apply to credits based on the property tax

ottery and gaming property tax credit,

assessments as of January 1, 2001.

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January 16, 2001 - Introduced by Representatives Powers, Starzyk, J. Lehman, WADE, GRONEMUS, STONE, LADWIG, TURNER, NASS, M. LEHMAN, PLOUFF, MUSSER, OLSEN, KEDZIE, GUNDERSON, POCAN, MILLER, OTT VRAKAS, HEBL and RYBA cospensored by Senators Plache, Farrow, Welch and Robson. Referred to Committee on Urban and Local Affairs.

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 $\operatorname{AN}\operatorname{ACT}$  to amend 59.20 (3) (c) of the statutes; relating to: the cut-off time for

receipt of documents for filing and recording with a register of deeds.

Analysis by the Legislative Reference Bureau

Under current law, a county board may enact an ordinance providing that the cut-off time for a register of deeds to receive documents for filing and recording may be one-half hour before the close of an official business day during which a register of deeds office is open to the public. Current law provides that this cut-off time may be set to allow a register of deeds to complete the processing, recording, and indexing of documents to conform to the day of reception.

Under this bill, a county board may enact an ordinance providing that the cut-off time for a register of deeds to receive documents for filing and recording may be one hour before the close of an official business day during which a register of deeds office is open to the public.

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: Iten that line insert;

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SECTION 59.20 (3) (c) of the statutes is amended to read:
59.20 (3) (c) Any board may, by ordinance, provide that the cut-off reception

time for the filing and recording of documents shall be advanced by one half one hour

t. Page

in any official business day during which time the register of deeds office is open to the public, in order to complete the processing, recording, and indexing to conform to the day of reception. Any register of deeds may provide in his or her notice under s. 19.34 (1) that requests for inspection or copying of the records of his or her office may be made only during a specified period of not less than 35 hours per week. For all other purposes, the register of deeds office shall remain open to the public during usual business hours.

#### Shovers, Marc

From:

Hanaman, Cathlene

Sent:

Tuesday, June 26, 2001 4:02 PM

To:

Kreye, Joseph; Shovers, Marc

**Subject:** 

FW: RE: LRB 01b1551/1 Register of Deeds; cut-off time for receiving documents; applying for

the lottery and gaming property tax credit

#### ----Original Message----

From:

Emerson, James

Sent:

Tuesday, June 26, 2001 3:57 PM

To:

Hanaman, Cathlene

Cc:

Williams, Vincent; Radloff, Gary

Subject:

FW: RE: LRB 01b1551/1 Register of Deeds; cut-off time for receiving documents; applying for the lottery and gaming property tax

credit

#### Regarding LRB 01b1551/1: Below is requested changes for that LRB.

----Original Message----

From:

Williams, Vincent

Sent:

Tuesday, June 26, 2001 1:25 PM

To: Cc: Emerson, James Radloff, Gary

Subject:

RE: LRB 01b1551/1 Register of Deeds; cut-off time for receiving documents; applying for the lottery and gaming property tax credit

Jim,

The register of deeds portion of the draft looks fine, but the lottery and gaming credit portion needs to be modified to reflect the two amendments below that were made when the bill went through the Ways and Means Committee.

Let me know if you have any questions.

Vince

FDF

AA 1 to AB 105.pdf



AA 2 to AB 105.pdf

ASSEMBLY AMENDMENT 2, 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 4, line 14: delete "2000" and substitute "2001".

3

(END)



# State of Misconsin 2001 - 2002 LEGISLATURE

LRBb1551/J JK&MES:cmh:jf

ARC:.....Jefferson - AM60, Register of deeds; cut-off time for receiving documents; applying for the lottery and gaming property tax credit

# 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, a	amena me sabsa	rute ame	nument as ion	ows.
2	1. Page 277, line 5: after t	hat line insert:			
3	"(s) Lottery and gaming credi	t; late		·.	
4	applications	SEG	S	-0-	-0-".
5	<b>2.</b> Page 406, line 12: after	that line insert:	· ·		
6	"Section <b>933j.</b> 20.885 (3) (	s) of the statutes	s is create	d to read:	
7	20.835 (3) (s) Lottery and g	gaming credit; la	te applice	ations. From t	he lottery
8 '	fund, a sum sufficient to make pa	ayments for the l	ottery an	d gaming cred	it under s.

79.10 (10) (bm) and (bn).".

3. Page 660, line 5: after that line insert:

"Section 1994p. 59.20 (3) (c) of the statutes is amended to read:

59.20 (3) (c) Any board may, by ordinance, provide that the cut—off reception time for the filing and recording of documents shall be advanced by one—half one hour in any official business day during which time the register of deeds office is open to the public, in order to complete the processing, recording, and indexing to conform to the day of reception. Any register of deeds may provide in his or her notice under s. 19.34 (1) that requests for inspection or copying of the records of his or her office may be made only during a specified period of not less than 35 hours per week. For all other purposes, the register of deeds office shall remain open to the public during usual business hours."

4. Page 856, line 3: after that line insert:

"Section 2294ec. 79.10 (10) (bm) of the statutes is renumbered 79.10 (10) (bm)

1. and amended to read:

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

gaming credit. Claims made under this paragraph subdivision become invalid when claims made under par. (a) become invalid.

**Section 2294ee.** 79.10 (10) (bm) 2. of the statutes is created to read:

79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who does not timely apply for the credit under subd. 1. may apply to the department of revenue no later than October 1 following the issuance of the person's property tax bill. Subject to review by the department, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the treasurer of the county in which the person's property is located or the treasurer of the taxation district in which the person's property is located, if the taxation district collects taxes under s. 74.87. The treasurer shall enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision become invalid when claims made under par. (a) become invalid.

15 The Section 2294eg. (70.10 (10) (bn) of the statutes is amended to read-

79.10 (10) (13) If a person who owns and uses property as specified under sub.

(1) (dm) as of the certification date under par. (a), transfers the property after the certification date, the transferee may apply to the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, to the treasurer of the city in which the property is located for the credit under sub. (9) (bm) on a form prescribed by the department of revenue no later than January 31 following the issuance of the person's property tax bill. The transferee shall attest that, to the transferee's knowledge, the transferor used the property in the manner specified under sub. (1) (dm) as of the certification date under par. (a).

A Claims made after January 31, but no later than October 1 following the issuance

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1 of the person's property tax bill, shall be made to the department. Paragraph (bm) 2 as it applies to processing claims made under that paragraph, applies to processing 3 claims made under this paragraph, except that a claim that is made under this paragraph is valid for the year in which the property is transferred.". 4 5 **5.** Page 1354, line 8: after that line insert: 6 "(4p) LOTTERY AND GAMING PROPERTY TAX CREDIT. 7 (a) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected 8 by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, a 9 person who was eligible for a credit under section 79.10 (9) (bm), 1999 stats., or under 10 section 79.10 (10) (bn), 1999 stats., related to the 2000 property tax assessment, but 11 who did not receive the credit, may claim the credit by applying to the department 12 of revenue in the manner specified under section 79.10 (10) (bm) 2. of the statutes. 13 as created by this act, no later than October 1, 2001. 14 (b) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected 15 by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, the 16 department of revenue shall pay, from the appropriation under section 20.835 (3) (s)

by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, the department of revenue shall pay, from the appropriation under section 20.835 (3) (s) of the statutes, as created by this act, all eligible claims under section 79.10 (9) (bm), 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 1999 property tax assessment that the department received before October 2, 2000."

**6.** Page 1403, line 9: after that line insert:

"(2p) LOTTERY AND GAMING PROPERTY TAX CREDIT. The treatment of sections 20.835 (3) (s) and 79.10 (10) (bn) of the statutes, the renumbering and amendment of section 79.10 (10) (bm) of the statutes, and the creation of section 79.10 (10) (bm)

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2. of the statutes first apply to credits based on the property tax assessments as of

\January 1, 2001.".

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(END)

LRBa0264/1 JK:kmg:jf

# ASSEMBLY AMENDMENT 1, TO 2001 ASSEMBLY BILL 105

March 7, 2001 – Offered by Committee on Ways and Means



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At the locations indicated, amend the bill as follows:

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

amended to read:

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

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par. (a). A claim that is made under this <del>paragraph</del> subdivision is valid for the year in which the property is transferred.

SECTION 47 79.10 (10) (bn) 2. of the statutes is created to read:

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

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

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

(END)



# State of Misconsin 2001 - 2002 LEGISLATURE

LRBb1551/2 JK&MES:jld&cmh:pg

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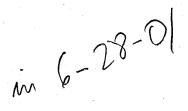
ARC:.....Jefferson - AM60, Register of deeds; cut-off time for receiving documents; applying for the lottery and gaming property tax credit

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 substitute amendment as follows:
2	1. Page 277, line 5: after that line insert:
3	"(s) Lottery and gaming credit; late
4	applications SEG S $-0 -0-$ ".
5	2. Page 406, line 12: after that line insert:
6	"Section 933j. 20.835 (3) (s) of the statutes is created to read:
7	20.835 (3) (s) Lottery and gaming credit; late applications. From the lottery
8	fund, a sum sufficient to make payments for the lottery and gaming credit under s.
9	79.10 (10) (bm) and (bn).".

**3.** Page 660, line 5: after that line insert:

"Section 1994p. 59.20 (3) (c) of the statutes is amended to read:

59.20 (3) (c) Any board may, by ordinance, provide that the cut—off reception time for the filing and recording of documents shall be advanced by one—half one hour in any official business day during which time the register of deeds office is open to the public, in order to complete the processing, recording, and indexing to conform to the day of reception. Any register of deeds may provide in his or her notice under s. 19.34 (1) that requests for inspection or copying of the records of his or her office may be made only during a specified period of not less than 35 hours per week. For all other purposes, the register of deeds office shall remain open to the public during usual business hours."

4. Page 856, line 3: after that line insert:

"Section 2294ec. 79.10 (10) (bm) of the statutes is renumbered 79.10 (10) (bm)

1. and amended to read:

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

gaming credit. Claims made under this paragraph subdivision become invalid when claims made under par. (a) become invalid.

**Section 2294ee.** 79.10 (10) (bm) 2. of the statutes is created to read:

79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who does not timely apply for the credit under subd. 1. may apply to the department of revenue no later than October 1 following the issuance of the person's property tax bill. Subject to review by the department, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the treasurer of the county in which the person's property is located or the treasurer of the taxation district in which the person's property is located, if the taxation district collects taxes under s. 74.87. The treasurer shall enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision become invalid when claims made under par. (a) become invalid.

SECTION 2294eg. 79.10 (10) (bn) of the statutes is renumbered 79.10 (10) (bn)

1. and amended to read:

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

par. (a). A claim that is made under this <del>paragraph</del> <u>subdivision</u> is valid for the year in which the property is transferred.

**SECTION 2294eh.** 79.10 (10) (bn) 2. of the statutes is created to read:

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

#### **5.** Page 1354, line 8: after that line insert:

- "(4p) LOTTERY AND GAMING PROPERTY TAX CREDIT.
- (a) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, a person who was eligible for a credit under section 79.10 (9) (bm), 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 2000 property tax assessment, but who did not receive the credit, may claim the credit by applying to the department of revenue in the manner specified under section 79.10 (10) (bm) 2. of the statutes, as created by this act, no later than October 1, 2001.
- (b) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, the

1 department of revenue shall pay, from the appropriation under section 20.835 (3) (s) 2 of the statutes, as created by this act, all eligible claims under section 79.10 (9) (bm), 3 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 1999 property tax assessment that the department received perfect October 2, 2001.". (4)**6.** Page 1403, line 9: after that line insert: 5 6 "(2p) LOTTERY AND GAMING PROPERTY TAX CREDIT. The treatment of section 20.835 7 (3) (s) of the statutes, the renumbering of section 79.10 (10) (bm) and (bn) of the statutes, and the creation of section 79.10 (10) (bm) 2. and (bn) 2. of the statutes first 8 9 apply to credits based on the property tax assessments as of January 1, 2001.". 10 (END)



# State of Misconsin 2001 - 2002 LEGISLATURE

LRBb1551/3 JK&MES:jld&cmh:pg

ARC:.....Jefferson – AM60, Register of deeds; cut-off time for receiving documents; applying for the lottery and gaming property tax credit

#### FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

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#### TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

#### TO 2001 SENATE BILL 55

1	At the locations indicated, amend the substitute amendment as follows:
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3	"(s) Lottery and gaming credit; late
4	applications SEG S -00-".
5	2. Page 406, line 12: after that line insert:
6	"Section 933j. 20.835 (3) (s) of the statutes is created to read:
7	20.835 (3) (s) Lottery and gaming credit; late applications. From the lottery
8	fund, a sum sufficient to make payments for the lottery and gaming credit under s.
9	79.10 (10) (bm) and (bn).".

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**3.** Page 660, line 5: after that line insert:

"Section 1994p. 59.20 (3) (c) of the statutes is amended to read:

59.20 (3) (c) Any board may, by ordinance, provide that the cut—off reception time for the filing and recording of documents shall be advanced by one—half one hour in any official business day during which time the register of deeds office is open to the public, in order to complete the processing, recording, and indexing to conform to the day of reception. Any register of deeds may provide in his or her notice under s. 19.34 (1) that requests for inspection or copying of the records of his or her office may be made only during a specified period of not less than 35 hours per week. For all other purposes, the register of deeds office shall remain open to the public during usual business hours.".

4. Page 856, line 3: after that line insert:

"Section 2294ec. 79.10 (10) (bm) of the statutes is renumbered 79.10 (10) (bm)

1. and amended to read:

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

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gaming credit. Claims made under this paragraph subdivision become invalid when claims made under par. (a) become invalid.

**SECTION 2294ee.** 79.10 (10) (bm) 2. of the statutes is created to read:

79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who does not timely apply for the credit under subd. 1. may apply to the department of revenue no later than October 1 following the issuance of the person's property tax bill. Subject to review by the department, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the treasurer of the county in which the person's property is located or the treasurer of the taxation district in which the person's property is located, if the taxation district collects taxes under s. 74.87. The treasurer shall enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision become invalid when claims made under par. (a) become invalid.

SECTION 2294eg. 79.10 (10) (bn) of the statutes is renumbered 79.10 (10) (bn)

1. and amended to read:

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

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

**SECTION 2294eh.** 79.10 (10) (bn) 2. of the statutes is created to read:

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

#### 5. Page 1354, line 8: after that line insert:

- "(4p) LOTTERY AND GAMING PROPERTY TAX CREDIT.
- (a) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, a person who was eligible for a credit under section 79.10 (9) (bm), 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 2000 property tax assessment, but who did not receive the credit, may claim the credit by applying to the department of revenue in the manner specified under section 79.10 (10) (bm) 2. of the statutes, as created by this act, no later than October 1, 2001.
- (b) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, the

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department of revenue shall pay, from the appropriation under section 20.835 (3) (s) of the statutes, as created by this act, all eligible claims under section 79.10 (9) (bm), 3 ° 1999 stats., or under section 79.10 (10) (bn), 1999 stats., related to the 1999 property 4, tax assessment that the department received no later than October 1, 2001.". **6.** Page 1403, line 9: after that line insert: "(2p) LOTTERY AND GAMING PROPERTY TAX CREDIT. The treatment of section 20.835 (3) (s) of the statutes, the renumbering of section 79.10 (10) (bm) and (bn) of the statutes, and the creation of section 79.10 (10) (bm) 2. and (bn) 2. of the statutes first apply to credits based on the property tax assessments as of January 1, 2001.".

(END)