

2001 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB55)

Received: 07/18/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Olin

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:

Pre Topic:

LFB:.....Olin -

Topic:

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 07/18/2001	jdyer 07/18/2001		_____			
/1			kfollet 07/18/2001	_____	lrb_docadmin 07/18/2001		

FE Sent For:

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/?	jkreye	1 7/18 jld	10/7/18	self 7/18			

FE Sent For:

<END>



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

Date: 17 July 2001

DELIVER TO:

Joe Kreye

Addressee Fax #:

LFB

Addressee Phone #:

of Pages, Including Cover:

2

Sender's Initials:

From:

Rick Olin 6-9916

Message:

- attached is the Telco tax modification
- also, I'm sure you will figure this out, but you will need to split or sever the lottery + gaming credit draft to exclude the register of deeds provision which is item 50

*Child
JK cmh*

LFB:.....Olin - Lottery and gaming credit

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

AM not R

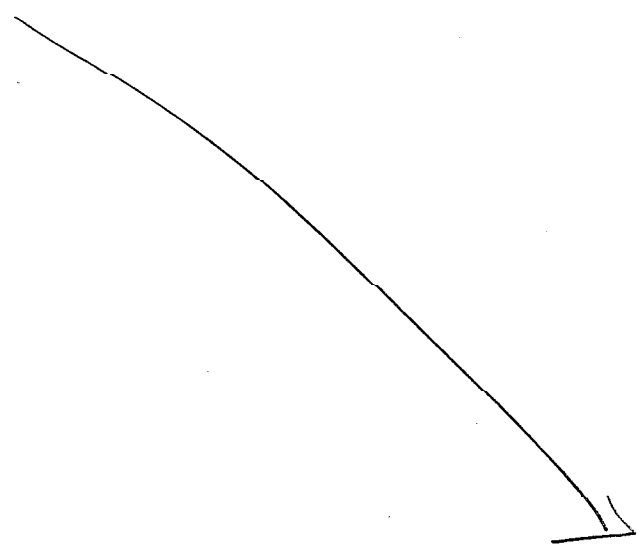
in 7-18-01

1

At the locations indicated, amend the bill as follows:

2

(END)



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).”.

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

2 “SECTION 1994p. 59.20 (3) (c) of the statutes is amended to read:

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

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

13 “SECTION 2294ec. 79.10 (10) (bm) of the statutes is renumbered 79.10 (10) (bm)

14 1. and amended to read:

15 79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but
16 whose property tax bill does not reflect the credit may claim the credit by applying
17 to the treasurer of the taxation district in which the property is located for the credit
18 under par. (a) by January 31 following the issuance of the person's property tax bill.
19 The treasurer of the ~~taxation district in which the property is located~~ shall compute
20 the amount of the credit; subtract the amount of the credit from the person's property
21 tax bill; notify the person of the reduced amount of the property taxes due; issue a
22 refund to the person if the person has paid the property taxes in full; and enter the
23 person's property on the next tax roll as property that qualifies for a lottery and

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

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

4 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
5 does not timely apply for the credit under subd. 1. may apply to the department of
6 revenue no later than October 1 following the issuance of the person's property tax
7 bill. Subject to review by the department, the department shall compute the amount
8 of the credit; issue a check to the person in the amount of the credit; and notify the
9 treasurer of the county in which the person's property is located or the treasurer of
10 the taxation district in which the person's property is located, if the taxation district
11 collects taxes under s. 74.87. The treasurer shall enter the person's property on the
12 next tax roll as property that qualifies for a lottery and gaming credit. Claims made
13 under this subdivision become invalid when claims made under par. (a) become
14 invalid.

15 **SECTION 2294eg.** 79.10 (10) (bn) of the statutes is renumbered 79.10 (10) (bn)
16 1. and amended to read:

17 79.10 (10) (bn) 1. If a person who owns and uses property as specified under
18 sub. (1) (dm), as of the certification date under par. (a), transfers the property after
19 the certification date, the transferee may apply to the treasurer of the county in
20 which the property is located or, if the property is located in a city that collects taxes
21 under s. 74.87, to the treasurer of the city in which the property is located for the
22 credit under sub. (9) (bm) on a form prescribed by the department of revenue. The
23 transferee shall attest that, to the transferee's knowledge, the transferor used the
24 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 2294eh.** 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 **5.** Page 1354, line 8: after that line insert:

15 “(4p) LOTTERY AND GAMING PROPERTY TAX CREDIT.

16 (a) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected
17 by this act, and section 79.10 (10) (bm) 2. of the statutes, as created by this act, a
18 person who was eligible for a credit under section 79.10 (9) (bm), 1999 stats., or under
19 section 79.10 (10) (bn), 1999 stats., related to the 2000 property tax assessment, but
20 who did not receive the credit, may claim the credit by applying to the department
21 of revenue in the manner specified under section 79.10 (10) (bm) 2. of the statutes,
22 as created by this act, no later than October 1, 2001.

23 (b) Notwithstanding section 79.10 (10) (bm) and (bn) of the statutes, as affected
24 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
4 tax assessment that the department received no later than October 1, 2001.”.

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

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
8 statutes, and the creation of section 79.10 (10) (bm) 2. and (bn) 2. of the statutes first
9 apply to credits based on the property tax assessments as of January 1, 2001.”.

10

(END)



LFB:.....Olin – Lottery and gaming credit

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10 **3.** Page 856, line 3: after that line insert:

1 “**SECTION 2294ec.** 79.10 (10) (bm) of the statutes is renumbered 79.10 (10) (bm)

2 1. and amended to read:

3 79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but
4 whose property tax bill does not reflect the credit may claim the credit by applying
5 to the treasurer of the taxation district in which the property is located for the credit
6 under par. (a) by January 31 following the issuance of the person’s property tax bill.
7 ~~The treasurer of the taxation district in which the property is located~~ shall compute
8 the amount of the credit; subtract the amount of the credit from the person’s property
9 tax bill; notify the person of the reduced amount of the property taxes due; issue a
10 refund to the person if the person has paid the property taxes in full; and enter the
11 person’s property on the next tax roll as property that qualifies for a lottery and
12 gaming credit. ~~Claims made under this paragraph subdivision~~ become invalid when
13 claims made under par. (a) become invalid.

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

15 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
16 does not timely apply for the credit under subd. 1. may apply to the department of
17 revenue no later than October 1 following the issuance of the person’s property tax
18 bill. Subject to review by the department, the department shall compute the amount
19 of the credit; issue a check to the person in the amount of the credit; and notify the
20 treasurer of the county in which the person’s property is located or the treasurer of
21 the taxation district in which the person’s property is located, if the taxation district
22 collects taxes under s. 74.87. The treasurer shall enter the person’s property on the
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24 under this subdivision become invalid when claims made under par. (a) become
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1 **SECTION 2294eg.** 79.10 (10) (bn) of the statutes is renumbered 79.10 (10) (bn)
2 1. and amended to read:

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4 sub. (1) (dm), as of the certification date under par. (a), transfers the property after
5 the certification date, the transferee may apply to the treasurer of the county in
6 which the property is located or, if the property is located in a city that collects taxes
7 under s. 74.87, to the treasurer of the city in which the property is located for the
8 credit under sub. (9) (bm) on a form prescribed by the department of revenue. The
9 transferee shall attest that, to the transferee's knowledge, the transferor used the
10 property in the manner specified under sub. (1) (dm) as of the certification date under
11 par. (a). A claim that is made under this paragraph subdivision is valid for the year
12 in which the property is transferred.

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

14 79.10 (10) (bn) 2. A person who is eligible for a credit under subd. 1. but whose
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17 January 31 following the issuance of the person's property tax bill. Claims made
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24 **4.** Page 1354, line 8: after that line insert:

