

**2003 DRAFTING REQUEST**

**Bill**

Received: **02/05/2003**

Received By: **pgrant**

Wanted: **As time permits**

Identical to LRB:

For: **Mark Gottlieb (608) 267-2369**

By/Representing:

This file may be shown to any legislator: **NO**

Drafter: **pgrant**

May Contact:

Addl. Drafters:

Subject: **Education - libraries**

Extra Copies: **MJL**

Submit via email: **YES**

Requester's email: **Rep.Gottlieb@legis.state.wi.us**

Carbon copy (CC:) to:

**Pre Topic:**

No specific pre topic given

**Topic:**

Exemption from county library tax

**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>
/?	pgrant 02/06/2003	kgilfoy 02/17/2003		_____			
/1	pgrant 04/08/2003	kgilfoy 04/08/2003	pgreensl 02/18/2003	_____	lemery 02/18/2003		
/2	pgrant	kgilfoy	pgreensl	_____	amentkow	amentkow	

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	05/20/2003	05/20/2003	04/08/2003	_____	04/08/2003	04/09/2003	
/3	pgrant 05/27/2003	kgilfoy 05/27/2003	rschluet 05/21/2003	_____	amentkow 05/21/2003	amentkow 05/21/2003	
/4			rschluet 05/28/2003	_____	mbarman 05/28/2003	mbarman 05/28/2003	

FE Sent For:

*None  
needed*

<END>

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14-5/27 King

JF 5-28-3

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	05/20/2003	05/20/2003	04/08/2003	_____	04/08/2003	04/09/2003	
/3			rschluet	_____	amentkow	amentkow	
			05/21/2003	_____	05/21/2003	05/21/2003	

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<END>

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*MJL  
Kmg*

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/1	pgrant 04/08/2003	kgilfoy 04/08/2003	pgreensl 02/18/2003	_____	lemery 02/18/2003		
/2		<i>1/3 - 5/20 Kmg</i>	pgreensl	<i>[Signature]</i>	amentkow	amentkow	

*5-21-03 JF*

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
			04/08/2003 _____		04/08/2003	04/09/2003	

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Exemption from county library tax

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**Instructions:**

See Attached

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/?	pgrant 02/06/2003	kgilfoy 02/17/2003	H/S	<del>U</del>			
/1		1/2-4/8 King	pgreensl 02/18/2003	U/S	lemery 02/18/2003		
			PG	PGMS			

FE Sent For:

**<END>**

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1/?	pgrant	1-2/17 Kmp	2/18 PH	2/18 PH			

FE Sent For: P810ph

<END>

P6  
/2

# Bill Request Form

**Legislative Reference Bureau**  
100 N. Hamilton Street  
Legal Section 266-3561

*You may use this form or talk directly with the LRB attorney who will draft the bill.*

Date 02-04-03

Legislator, agency, or other person requesting this draft Rep. Mark Gottlieb

Person submitting request (name and phone number) Rep. Gottlieb (7-2369)

Persons to contact for questions about this draft (names and phone numbers) Rep. Gottlieb or Jenny Walerak-Greiber (7-2369)

Describe the problem, including any helpful examples. How do you want to solve the problem?

*— see attached —*

Please attach a copy of any correspondence or other material that may help us. If you know of any statute sections that might be affected, list them or provide a marked-up copy.

You may attach a marked-up copy of any LRB draft or provide its number (e.g., 2001 LRB-2345/1 or 1999AB-67).

Requests are confidential unless stated otherwise. May we tell others that we are working on this for you? YES  NO

If yes:                      Anyone who asks? YES NO  
   Any legislator?        YES NO

Only the following persons \_\_\_\_\_

Do you consider this request urgent? YES  NO      If yes, please indicate why \_\_\_\_\_

Should we give this request priority over any pending request of this legislator, agency, or person? YES  NO

Section 43.64 (2) (b) spells out the requirements for a city, town, village, or school district to maintain exemption from the County Library Tax. The requirement is that they must have an equalized tax rate for library purposes that is at least equal to the equalized tax rate for the County library tax.

I would like to change the basis for exemption from equalized tax rate to per-capita spending, as shown in the following sample language for Sec. 43.64 (2) (b) (1) and (2):

1. Divide the amount of tax levied by the county for public library service under sub. (1) in the prior year by the ~~equalized value of property~~ population in that area of the county that was subject to the county property tax levy for public library services in the prior year.
2. Multiply the amount determined under subd. 1. by the ~~equalized valuation of property~~ population in the city, village, town or school district for the current year.

**BILL**

PG: King:

Use the appropriate components and routines developed for bills.

AN ACT . . . [generate catalog] *to repeal . . . ; to renumber . . . ; to consolidate and renumber . . . ; to renumber and amend . . . ; to consolidate, renumber and amend . . . ; to amend . . . ; to repeal and recreate . . . ; and to create . . .* of the statutes; relating to: *the criteria for exemption from a county's tax levy for library services.*

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

*Analysis by the Legislative Reference Bureau*

If titles are needed in the analysis, in the component bar:

For the main heading, execute: . . . . . **create → anal: → title: → head**

For the subheading, execute: . . . . . **create → anal: → title: → sub**

For the sub-subheading, execute: . . . . . **create → anal: → title: → sub-sub**

For the analysis text, in the component bar:

For the text paragraph, execute: . . . . . **create → anal: → text**

(attached)

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION #.**

Section #. 43.64 (2) (b) 1. of the statutes is amended to read:

43.64 (2) (b) 1. Divide the amount of tax levied by the county for public library service under sub. (1) in the prior year by the ~~equalized valuation of property in~~ <sup>population of</sup> that area of the county that was subject to the county property tax levy for public library services in the prior year.

History: 1971 c. 152 s. 16; 1977 c. 418; 1981 c. 20; 1983 a. 27; 1985 a. 177; 1997 a. 150.

Section #. 43.64 (2) (b) 2. of the statutes is amended to read:

43.64 (2) (b) 2. Multiply the amount determined under subd. 1. by the ~~equalized valuation of property in~~ the city, village, town or school district for the current year.

History: 1971 c. 152 s. 16; 1977 c. 418; 1981 c. 20; 1983 a. 27; 1985 a. 177; 1997 a. 150.

population of

2003

Nonstat File Sequence: **E E E**

LRB \_\_\_\_\_ / \_\_\_\_\_

**INITIAL APPLICABILITY**

- In the component bar:  
 For the action phrase, execute: ..... create → action: → \*NS: → inappl  
 For the budget action phrase, execute: ..... create → action: → \*NS: → 93XX  
 For the text, execute: ..... create → text: → \*NS: → inappl
- Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed. Below, for the budget, fill in the 9300 department code.

**SECTION #**      **[93**      **]**. **Initial applicability;** .....

( #1 ) (    )

The treatment of sections ..

of the statutes

first applies to .....

- In the component bar:  
 For the action phrase, execute: ..... create → action: → \*NS: → inappl  
 For the text, execute: ..... create → text: → \*NS: → inapplA
- Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed.

**SECTION #**      . **Initial applicability** <sup>P</sup> .....

( #1 ) *any property tax agreements as of January 1, 2004.* This act first

applies to .....

*to the county tax levied for public library service*

*service*

*(End)*

analysis

Under current law, a county board that ~~spends money for public library~~ service may levy a tax to ~~provide revenue~~ for the purpose of providing public library service <sup>(ES)</sup> to county residents. A city, town, village, or school district located in the county is exempt from the <sup>county</sup> tax if <sup>the city, town, village, or school district</sup> it levies a tax for public library service <sup>(ES)</sup> and ~~spends for a library fund in the same year an amount~~ ~~at least the amount determined by~~ at a ~~tax~~ rate that is ~~at least~~ equal to <sup>or</sup> ~~or~~ greater than the county library tax rate.

<sup>the above-described criterion for exemption. Instead, the</sup> This bill eliminates ~~bill~~ exempts a city, town, village, or school district ~~it~~ from the county library tax if the city, town, village, or

per capita ✓  
for library services  
school district spends at least what the  
per capita ✓  
county spends for library services ~~on resident~~  
~~for library services~~ provided to the city,  
town, village, or school district.

PG  
2

# Memo

**To:** Peter Grant  
**From:** Jenny Walerak-Greiber, Rep. Gottlieb's Office  
**Date:** 04/03/2003  
**Re:** LRB 1942/1

---

Please incorporate the underlined language from the attached document into LRB 1942/1. If you have any questions, you may contact Rep. Gottlieb or myself at 267-2369.

Thank you.

# Wisconsin Public Library Legislation and Funding Task Force

## Issue Paper #1

### Municipal exemption from the county library tax

Updated 8/19/02

#### Current Law

Under s.43.64(2), municipalities supporting their local public library at a higher library tax rate than the county's previous year's library tax rate may exempt themselves from the county library tax. Municipalities supporting their library at less than the county's previous year's library tax rate must contribute to the county library tax. The statute directs that the test for exemption compare the *municipal library fund rate* against the *county library tax rate*.

#### Discussion Points

1. The exemption statute has provided an equitable means for distributing library tax support. By qualifying for the exemption, municipalities ensure that their library tax dollars are expended by their local library. Nonresidents are taxed for library services to nonresidents, and library municipalities are not required to assist with this funding. Alternately, nonresidents are assured that they are not supporting library services at a rate higher than the library community residents themselves are paying.
2. Since most public libraries are municipally funded at a substantially higher library tax rate than the county library tax rate, qualifying for an exemption is not an issue except in a few instances. In 2001, 304 of 370 municipal and joint libraries were exempted from the county library tax. Most of the remaining 66 libraries easily qualified for exemption but for a variety of reasons didn't request it. (In 2001 the average tax rate per \$1,000 of assessed valuation for communities with libraries was .674. For counties with nonresident populations, the rate was .281.) A few municipalities support their libraries at a rate equal to the rate needed for exemption.
3. Over the past decade, the Wisconsin Attorney General has issued formal and informal opinions concerning the exemption statute. Recently the Attorney General has reconfirmed earlier opinions that the county library tax should include all taxes raised by the county for library purposes, including taxes for library capital outlays. In contrast, municipalities often fund major library capital outlays through borrowing with repayment through a debt retirement fund, a fund separate from the library fund. Therefore, the exemption test includes capital outlay funds (if any) on the county side, but not always on the municipal side. For the vast majority of libraries, the capital outlay factor makes little difference. However, where municipal library funding rates are near county library funding rates, a sudden jump in the county library rate due to capital outlays can have a dramatic impact on the level required for municipal exemption.

#### Alternatives

1. Maintain the status quo.
2. Amend s.43.64(2) so that the exemption test does not include capital outlay funding by the county.

3. Amend s.43.64(2) so that the exemption test includes all capital outlay provided by the municipality.

**Task Force Recommendation:**

Amend s.43.64(2) so that the exemption test does not include capital outlay funding by the county.

**Proposed Statutory Language** (*Language to be added is underlined.*)

43.64(2)(a) In this subsection, "library fund" means the funds raised by the city, village, town or school district by tax levy or appropriation under s. 43.52 (1).

In this section, "capital outlay" means any items classified as "capital outlay" in accordance with the concerned county's accounting practices, except that library collection expenditures may not be considered as capital outlay. [Comment: This would allow counties to use the definition of capital cost they adopt for county accounting purposes. Audits requirements will ensure that this definition is in accordance with generally accepted accounting principles. (GASB 34 requires that government bodies address this issue.)]

43.64(2)(b) Except as provided in sub. (2m), any city, town, village or school district in a county levying a tax for public library service under sub. (1) shall, upon written application to the county board of the county, be exempted from the tax levy, if the city, town, village or school district making the application levies a tax for public library service and appropriates and expends for a library fund during the year for which the county tax levy is made a sum at least equal to an amount calculated as follows:

1. Divide the amount of tax levied by the county for public library service under sub. (1), less capital outlays made by the county or on behalf of the county by the county library board or the county's public library system, in the prior year by the equalized valuation of property in that area of the county that was subject to the county property tax levy for public library services in the prior year.
2. Multiply the amount determined under sub. 1. by the equalized valuation of property in the city, village, town or school district for the current year.

Prepared by Alan Zimmerman, updated 7/17/02



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-1942/1  
PG:kmg:pg

SCM

DN

2

2003 BILL

1 AN ACT to amend 43.64 (2) (b) 1. and 43.64 (2) (b) 2. of the statutes; relating to:  
2 the criteria for exemption from a county's tax levy for library services.

*levies*  
**Analysis by the Legislative Reference Bureau**

Under current law, a county board may *levy* a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax if the city, town, village, or school district *levies* a tax for public library services at a rate that is equal to or greater than the county library tax rate.

This bill eliminates the above-described criterion for exemption. Instead, the bill exempts a city, town, village, or school district from the county library tax if the city, town, village, or school district *levies* *taxes levied for library* *less* *capital expenditures* per capita for library services *at least* *levy* what the county spends per capita for library services provided to the city, town, village, or school district.

an amount that is equal to or greater than the amount that

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 SECTION 1. 43.64 (2) (b) 1. of the statutes is amended to read:  
4 43.64 (2) (b) 1. Divide the amount of tax levied by the county for public library  
5 service under sub. (1) in the prior year by the equalized valuation of property in

*public library*  
*less the amount levied for capital expenditures,*

**BILL**

1 population of that area of the county that was subject to the county property tax levy  
2 for public library services in the prior year.

3 **SECTION 2.** 43.64 (2) (b) 2. of the statutes is amended to read:

4 43.64 (2) (b) 2. Multiply the amount determined under subd. 1. by the ~~equalized~~  
5 ~~valuation of property in~~ population of the city, village, town or school district for the  
6 current year.

7 **SECTION 3. Initial applicability.**

8 (1) This act first applies to property tax assessments as of January 1, 2004.

9 (END)

(DN)

~~§ 19.141 also~~

This ~~bill~~ draft excludes <sup>taxes levied for public</sup> library  
capital expenditures from the county <sup>tax</sup> levy,  
~~to you~~ but not from the  
city, village, town, or school district tax  
levy. Is that your intent? It may  
make sense to exclude <sup>taxes levied for public library</sup> capital expenditures  
from both <sup>tax</sup> levies.

PG

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-1942/2dn  
PG:kmg:pg

April 8, 2003

This draft excludes taxes levied for public library capital expenditures from the county tax levy, but not from the city, village, town, or school district tax levy. Is that your intent? It may make sense to exclude taxes levied for public library capital expenditures from both tax levies.

Peter R. Grant  
Managing Attorney  
Phone: (608) 267-3362  
E-mail: [peter.grant@legis.state.wi.us](mailto:peter.grant@legis.state.wi.us)

**Mentkowski, Annie**

---

**From:** <sup>x</sup> Walerak, Jenny  
**Sent:** Wednesday, April 09, 2003 4:19 PM  
**To:** LRB.Legal  
**Subject:** Draft review: LRB 03-1942/2 Topic: Exemption from county library tax

It has been requested by <Walerak, Jenny> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 03-1942/2 Topic: Exemption from county library tax

# Bill Request Form

## Legislative Reference Bureau

100 N. Hamilton Street  
Legal Section 266-3561

You may use this form or talk directly with the LRB attorney who will draft the bill.

Date 5/19/03

Legislator, agency, or other person requesting this draft Rep. Gottlieb

Person submitting request (name and phone number) " 7-2369

Persons to contact for questions about this draft (names and phone numbers) "

Describe the problem, including any helpful examples. How do you want to solve the problem?

Please redraft so that the municipality is exempt if ~~there~~ their levy is equal to or greater than the lesser of the two alternate methods (current law or per capita). In other words, they can get exemption under either method.

Please attach a copy of any correspondence or other material that may help us. If you know of any statute sections that might be affected, list them or provide a marked-up copy.

You may attach a marked-up copy of any LRB draft or provide its number (e.g., 2001 LRB-2345/1 or 1999AB-67).

Requests are confidential unless stated otherwise. May we tell others that we are working on this for you? YES  NO

If yes: Anyone who asks? YES NO  
Any legislator? YES NO

Only the following persons \_\_\_\_\_

Do you consider this request urgent? YES  NO If yes, please indicate why \_\_\_\_\_

Should we give this request priority over any pending request of this legislator, agency, or person?  
YES NO



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-1942/3  
PG:kmg:pg

2003 BILL

1 AN ACT to amend 43.64 (2) (b) 1. and 43.64 (2) (b) 2. of the statutes; relating to:  
2 a county's tax levy for library services.

regenerate

*Analysis by the Legislative Reference Bureau*

Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax levy if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate.

This bill ~~eliminates the above described criterion for exemption.~~ Instead, the bill exempts a city, town, village, or school district from the county library tax levy if the city, town, village, or school district levies per capita for library services an amount that is equal to or greater than the amount that the county levies per capita for library services provided to the city, town, village, or school district, less taxes levied for library capital expenditures.

it satisfies the criterion described above or if

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 SECTION 1. 43.64 (2) (b) <sup>3.</sup> of the statutes is ~~amended~~ <sup>created</sup> to read:  
4 43.64 (2) (b) <sup>3.</sup> Divide the amount of tax levied by the county for public library  
5 service under sub. (1) in the prior year, less the amount levied for public library

13

plain

**BILL**

1 capital expenditures, by the ~~adjusted valuation of property in~~ population of that  
 2 area of the county that was subject to the county property tax levy for public library  
 3 services in the prior year, and multiply the quotient

4 ~~SECTION 2. 43.64(2)(b) 2. of the statutes is amended to read:~~  
 5 ~~43.64(2)(b) 2. Multiply the amount determined under subd. 1. by the adjusted~~  
 6 ~~valuation of property in~~ population of the city, village, town, or school district for the  
 7 current year.

8 **SECTION 3. Initial applicability.**

9 (1) This act first applies to property tax assessments as of January 1, 2004.

10

(END)

1-3:1

Section #. 43.64 (2) (b) (intro.) of the statutes is amended to read:

43.64 (2) (b) (intro.) Except as provided in sub. (2m), any city, town, village or school district in a county levying a tax for public library service under sub. (1) shall, upon written application to the county board of the county, be exempted from the tax levy, if the city, town, village or school district making the application levies a tax for public library service and appropriates and expends for a library fund during the year for which the county tax levy is made a sum at least equal to an

~~amount~~ calculated as follows:

History: 1971 c. 152 s. 16; 1977 c. 418; 1981 c. 20; 1983 a. 27; 1985 a. 177; 1997 a. 150.

the lesser of the amounts

Section #. 43.64 (2) (b) 1. <sup>and 2.</sup> of the statutes <sup>is</sup> consolidated, renumbered and amended to read: <sup>1-3:2</sup> 43.64(2)(b)1. ✓

43.64 (2) (b) 1. Divide the amount of tax levied by the county for public library service under sub. (1) in the prior year by the equalized valuation of property in that area of the county that was subject to the county property tax levy for public library services in the prior year.

History: 1971 c. 152 s. 16; 1977 c. 418; 1981 c. 20; 1983 a. 27; 1985 a. 177; 1997 a. 150.

Strike this period; don't delete it

strike

1-3:3

Section #. 43.64 (2)(b) 2. of the statutes is consolidated, renumbered and amended to read:

NO P

2.

, and multiply the quotient

~~43.64 (2)(b) 2.~~ Multiply the amount determined under subd. 1. by the equalized valuation of property in the city, village, town or school district for the current year.

History: 1971 c. 152 s. 16; 1977 c. 418; 1981 c. 20; 1983 a. 27; 1985 a. 177; 1997 a. 150.

## 2003 ASSEMBLY BILL

1 *Gen. Cat.*  
 AN ACT *to consolidate, renumber and amend* 43.64 (2) (b) 1. and 2.; *to amend*  
 2 43.64 (2) (b) (intro.); and *to create* 43.64 (2) (b) 3. of the statutes; **relating to:**  
 3 a county's tax levy for library services.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax levy if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate.

This bill exempts a city, town, village, or school district from the county library tax levy if it satisfies the criterion described above or if the city, town, village, or school district levies per capita for library services an amount that is equal to or greater than the amount that the county levies per capita for library services provided to the city, town, village, or school district, ~~less taxes levied for library capital expenditures.~~ *The bill also excludes from both calculations any amount levied by the county for public library capital expenditures.*

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

4 **SECTION 1.** 43.64 (2) (b) (intro.) of the statutes is amended to read:



## Barman, Mike

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**From:** Barman, Mike  
**Sent:** Wednesday, May 28, 2003 2:27 PM  
**To:** Rep.Gottlieb  
**Subject:** LRB 03-1942/4 (attached - for your review) (requested by Sarah)



03-1942/4

*Mike Barman*

Mike Barman - Senior Program Asst. (PH. 608-266-3561)  
(E-Mail: [mike.barman@legis.state.wi.us](mailto:mike.barman@legis.state.wi.us)) (FAX: 608-264-6948)

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