

2003 DRAFTING REQUEST

Bill

Received: **02/17/2004**

Received By: **mglass**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Daryl Hinz**

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

Drafter: **mglass**

May Contact:

Addl. Drafters:

Subject: **Nat. Res. - parks and forestry**

Extra Copies:

Submit via email: **YES**

Requester's email: **daryl.hinz@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Managed forest land legislation, closed acres, change in effective date

Instructions:

Closed acreage fees, hange effective date so that 80/20 split between municipalities and counties, and the change so that DNR receives no money to all take place on July 1, 2005

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>
/?	mglass 02/23/2004 jkreye 02/23/2004			_____			S&L
/P1	mglass	wjackson	rschluet	_____	sbasford		S&L

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	02/23/2004	02/23/2004	02/23/2004 _____		02/23/2004		
/P2	mglass 02/23/2004	wjackson 02/23/2004	rschlue 02/23/2004 _____		sbasford 02/23/2004		S&L
/P3	mglass 02/23/2004		pgreensl 02/23/2004 _____		lemery 02/23/2004		S&L
/1	jkreye 02/24/2004	wjackson 02/24/2004	pgreensl 02/24/2004 _____		sbasford 02/24/2004	sbasford 02/24/2004	

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: **02/17/2004**

Received By: **mglass**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Daryl Hinz**

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

Drafter: **mglass**

May Contact:

Addl. Drafters:

Subject: **Nat. Res. - parks and forestry**

Extra Copies:

Submit via email: **YES**

Requester's email: **daryl.hinz@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

please jacket stat / assembly

joe

in effective date

split between municipalities and counties, and the
e on July 1, 2005



**STATE OF WISCONSIN
LEGISLATIVE REFERENCE BUREAU**

Legal - Phone: 608/266-3561 Fax: 608/264-8522
Research - Phone: 608/266-0341 Fax: 608/266-5648
Website - www.legis.state.wi.us/lrb/

typed

Proofed

Submitted

Jacketed

Required

/?

mglass
02/23/2004
jkreye
02/23/2004

[Handwritten initials]

[Handwritten initials]

S&L

/P1

mglass wjackson

rschluet

h8

[Handwritten initials]

sbasford

S&L

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	02/23/2004	02/23/2004	02/23/2004	_____	02/23/2004		
/P2	mglass 02/23/2004	wjackson 02/23/2004	rschlue 02/23/2004	_____	sbasford 02/23/2004		S&L
/P3	mglass 02/23/2004	<i>1 wj 2/24</i>	pgreensl 02/23/2004	_____	lemery 02/23/2004		

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: **02/17/2004**

Received By: **mglass**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Daryl Hinz**

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

Drafter: **mglass**

May Contact:

Addl. Drafters:

Subject: **Nat. Res. - parks and forestry**

Extra Copies:

Submit via email: **YES**

Requester's email: **daryl.hinz@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Managed forest land legislation, closed acres, change in effective date

Instructions:

Closed acreage fees, hange effective date so that 80/20 split between municipalities and counties, and the change so that DNR receives no money to all take place on July 1, 2005

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>
/?	mglass 02/23/2004 jkreye 02/23/2004			_____			S&L
/P1	mglass	wjackson	rschluet	<i>[Signature]</i>	sbasford		S&L

[Handwritten signatures and dates: 02/23/04, P8/16]

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	02/23/2004	02/23/2004	02/23/2004	_____	02/23/2004		
/P2	mglass 02/23/2004	wjackson 02/23/2004	rschluet 02/23/2004	_____	sbasford 02/23/2004		

/p3 wly 2/23

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: 02/17/2004

Received By: mglass

Wanted: Soon

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Daryl Hinz

This file may be shown to any legislator: NO

Drafter: mglass

May Contact:

Addl. Drafters:

Subject: Nat. Res. - parks and forestry

Extra Copies:

Submit via email: YES

Requester's email: daryl.hinz@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

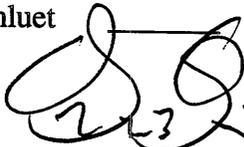
Topic:

Managed forest land legislation, closed acres, change in effective date

Instructions:

Closed acreage fees, hange effective date so that 80/20 split between municipalities and counties, and the change so that DNR receives no money to all take place on July 1, 2005

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>
/?	mglass 02/23/2004 jkreye 02/23/2004			_____			S&L
/P1	mglass	wjackson	rschluet		sbasford		

/p2 WJ 2/23

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	02/23/2004	02/23/2004	02/23/2004	_____	02/23/2004		

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: **02/17/2004**

Received By: **mglass**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Daryl Hinz**

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

Drafter: **mglass**

May Contact:

Addl. Drafters:

Subject: **Nat. Res. - parks and forestry**

Extra Copies:

Submit via email: **YES**

Requester's email: **daryl.hinz@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

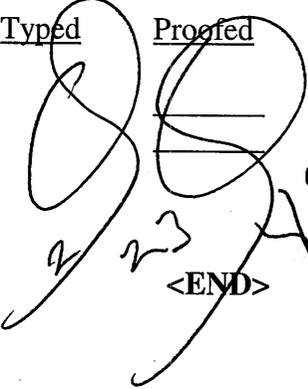
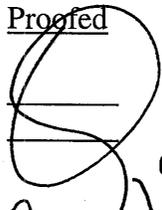
Managed forest land legislation, closed acres, change in effective date

Instructions:

Closed acreage fees, hange effective date so that 80/20 split between municipalities and counties, and the change so that DNR receives no money to all take place on July 1, 2005

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>
--------------	----------------	-----------------	--------------	----------------	------------------	-----------------	-----------------

/?	mglass	1/pl wlj 2/23					
----	--------	---------------	---	---	--	--	--

CH

<END>

FE Sent For:



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-4294 P1
MGG/JK/.....
Wlj

NOW

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Gen
Wlj

1 AN ACT ...; relating to: distribution of payments received by taxation districts for
2 acres designated as closed under the managed forest land program.

Analysis by the Legislative Reference Bureau

Under the managed forest land program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area closed to public access, but the remainder of the MFL must be kept open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make an additional payment (closed acreage payment).

2003 Assembly Bill 323 ^smake changes in how this additional payment is calculated. Under current law, the closed acreage payment is \$1 per acre. Under 2003 Assembly Bill 323, the additional payment for each acre of MFL that is closed to the public is equal to 20 percent of the average statewide property tax per acre of productive forest land. This bill does not affect these provisions.

2003 Assembly Bill 323 ~~make~~ also makes changes in how the closed acreage payment is distributed. Under current law, the entire amount collect^d as closed acreage fees is collected by the applicable taxation district, transferred to the applicable county, which in turn transfers the payments to DNR for deposition in the conservation fund. Under 2003 Assembly Bill 323, beginning on ^{the} day the bill becomes law, the taxation district receives 80 percent of the closed acreage payments

and the counties receive 20%. ^{9 percent} The counties continue to transfer the 20 percent to DNR until July 1, 2005. On that date, DNR no longer receives any of the closed acreage payments, with the counties retaining the 20 percent.

This bill changes the effective dates of these provisions under 2003 Assembly Bill 323 so that the 80/20 percent split also takes effect on July 1, 2005. Therefore, under this bill, for the period between the day 2003 Assembly Bill becomes law and July 1, 2005, DNR continues to receive all of the closed acreage payments. Under this bill, on July 1, 2005, DNR will no longer receive any of these payments, and the 80/20 percent split will go into effect, with the taxation districts receiving 80 percent and the counties 20 percent.

This bill contains a provision stating ^{that the bill} it applies only if 2003 Assembly ^{Bill} Bill 323 becomes law in the same form as it passed both houses of the legislature ^{and} without any partial veto by the governor.

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:

1 SECTION 1. 74.25 (1) (a) 6. [✓] of the statutes, as affected by 2003 Wisconsin Act ...
2 (Assembly Bill 323), [✓] is amended to read:

3 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
4 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and ^{STET} (am) [✓] and 20% of all collections of payments for closed lands under s. 77.84
6 (2) (b) and (bm). ^{auto ref A}

7 SECTION ² 74.25 (1) (a) 6. of the statutes, [✓] as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) ^{.... C} and [✓] this act), is amended to read:

9 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
10 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and all 20% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 SECTION 3. 74.25 (1) (a) 8. [✓] of the statutes, as affected by 2003 Wisconsin Acts ^g
14 [✓] (Assembly Bill 323) is amended to read:

1 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
 2 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
 3 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~
 4 ~~(2) (b) and (bm).~~ *auto ref B*

5 **SECTION 4.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Act ⁵.....
 6 (Assembly Bill 323) and this act) is amended to read:

7 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
 8 under s. 77.16 and, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
 9 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
 10 (2) (b) and (bm).

11 **SECTION 5.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Act
 12 (Assembly Bill 323), is amended to read:

13 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
 14 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
 15 (a) and (am), and ~~20%~~ of all collections of payments for closed lands under s. 77.84
 16 (2) (b) and (bm). *auto ref C*

17 **SECTION 6.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Acts
 18 (Assembly Bill 323) and this act), is amended to read:

19 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
 20 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
 21 (a) and (am), and all 20% of collections of payments for closed lands under s. 77.84
 22 (2) (b) and (bm).

23 **SECTION 7.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Act
 24 (Assembly Bill 323), is amended to read:

1 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
 2 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
 3 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~

4 ~~(2) (b) and (bm).~~ *auto
FD*

5 SECTION 8. 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Acts
 6 (Assembly Bill 323) and this act), is amended to read:

7 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
 8 under s. 77.16 ~~and~~, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
 9 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
 10 (2) (b) and (bm).

11 History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 ~~a.~~ 33.

12 SECTION 9. 77.89 (2) (a) of the statutes, as affected by 2003 Wisconsin Act
 13 (Assembly Bill 323), is amended to read:

14 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
 15 under sub. (1) and under ss. 77.84 (2) (a), and (am), ~~(b), and (bm)~~, 77.85, and 77.876
 16 to the county treasurer and shall deposit the remainder in the municipal treasury.
 17 The payment to the county treasurer for money received before November 1 of any
 18 year shall be made on or before the November 15 after its receipt. For money received
 19 on or after November 1 of any year, the payment to the county treasurer shall be
 20 made on or before November 15 of the following year.

21 SECTION 10. 77.89 (2) (b) of the statutes, as affected by 2003 Wisconsin Act
 22 (Assembly Bill 323), section 64 is amended to read:

23 77.89 (2) (b) The municipal treasurer shall pay all 20% of the amounts received
 24 under s. 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25
 and 74.30.

*The county treasurer shall, by June 30 of each year, pay
 all amounts received under this paragraph to the department. All
 amounts received by the department shall be reserved for land
 acquisition and resource management activities.*

Now

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Regen

1 AN ACT *to amend* 74.25 (1) (a) 6., 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.25 (1) (a) 8.,
2 74.30 (1) (f), 74.30 (1) (f), 74.30 (1) (h), 74.30 (1) (h), 77.89 (2) (a) and 77.89 (2)
3 (b) of the statutes; **relating to:** distribution of payments received by taxation
4 districts for acres designated as closed under the Managed Forest Land
5 Program.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land Program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area closed to public access, but the remainder of the MFL must be kept open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make an additional payment (closed acreage payment).

2003 Assembly Bill 323 makes changes in how this additional payment is calculated. Under current law, the closed acreage payment is \$1 per acre. Under 2003 Assembly Bill 323, the additional payment for each acre of MFL that is closed to the public is equal to 20 percent of the average statewide property tax per acre of productive forest land. This bill does not affect these provisions.

2003 Assembly Bill 323 also makes changes in how the closed acreage payment is distributed. Under current law, the entire amount collected as closed acreage fees

deposit

is collected by the applicable taxation district and transferred to the applicable county, which in turn transfers the payments to DNR for ~~deposition~~^{to} in the conservation fund. Under 2003 Assembly Bill 323, beginning on the day the bill becomes law, the taxation district receives 80 percent of the closed acreage payments and the counties receive 20 percent. The counties continue to transfer the 20 percent to DNR until July 1, 2005. On that date, DNR no longer receives any of the closed acreage payments, with the counties retaining the 20 percent.

This bill changes the effective dates of the provisions under 2003 Assembly Bill 323 so that the 80/20 percent split also takes effect on July 1, 2005. Therefore, under this bill, ~~for the period between the day 2003 Assembly Bill becomes law and July 1, 2005,~~ DNR continues to receive all of the closed acreage payments. Under this bill, on July 1, 2005, DNR will no longer receive any of these payments, and the 80/20 percent split will go into effect, with the taxation districts receiving 80 percent and the counties 20 percent.

until July 1, 2005

This bill contains a provision stating that the bill applies only if 2003 Assembly Bill 323 becomes law ~~in the same form as it passed both houses of the legislature and~~ without any partial veto by the governor.

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:

1 **SECTION 1.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
4 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), and ~~20%~~ of all collections of payments for closed lands under s. 77.84
6 (2) (b) and (bm).

7 **SECTION 2.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
10 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and ~~all~~ 20% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

1 **SECTION 3.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~
6 ~~(2) (b) and (bm).~~

7 **SECTION 4.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
10 under s. 77.16 ~~and~~, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 5.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Act
14 (Assembly Bill 323), is amended to read:

15 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
16 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
17 (a) and (am), and ~~20% of all~~ collections of payments for closed lands under s. 77.84
18 (2) (b) and (bm).

19 **SECTION 6.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Acts
20 (Assembly Bill 323) and (this act), is amended to read:

21 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
22 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
23 (a) and (am), and ~~all~~ 20% of collections of payments for closed lands under s. 77.84
24 (2) (b) and (bm).

1 **SECTION 7.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~
6 ~~(2) (b) and (bm).~~

7 **SECTION 8.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
10 under s. 77.16 ~~and~~, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 9.** 77.89 (2) (a) of the statutes, as affected by 2003 Wisconsin Act
14 (Assembly Bill 323), is amended to read:

15 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
16 under sub. (1) and under ss. 77.84 (2) (a), and (am), ~~(b), and (bm)~~, 77.85, and 77.876
17 to the county treasurer and shall deposit the remainder in the municipal treasury.
18 The payment to the county treasurer for money received before November 1 of any
19 year shall be made on or before the November 15 after its receipt. For money received
20 on or after November 1 of any year, the payment to the county treasurer shall be
21 made on or before November 15 of the following year.

22 **SECTION 10.** 77.89 (2) (b) of the statutes, as affected by 2003 Wisconsin Act
23 (Assembly Bill 323), section 64, is amended to read:



State of Wisconsin
2003 - 2004 LEGISLATURE

RMR

LRB-4294/P-3
MGG/JK:wlj:rs

Now

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 AN ACT ^{Regen} to amend 74.25 (1) (a) 6., 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.25 (1) (a) 8.,
 2 74.30 (1) (f), 74.30 (1) (f), 74.30 (1) (h), 74.30 (1) (h), 77.89 (2) (a) and 77.89 (2)
 3 (b) of the statutes; ^{the effective dates for provisions relating to the} relating to: distribution of payments received by taxation
 4 districts for acres designated as closed under the Managed Forest Land
 5 Program.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land Program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area closed to public access, but the remainder of the MFL must be kept open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make an additional payment (closed acreage payment).

2003 Assembly Bill 323 makes changes in how this additional payment is calculated. Under current law, the closed acreage payment is \$1 per acre. Under 2003 Assembly Bill 323, the additional payment for each acre of MFL that is closed to the public is equal to 20 percent of the average statewide property tax per acre of productive forest land. This bill does not affect these provisions.

2003 Assembly Bill 323 also makes changes in how the closed acreage payment is distributed. Under current law, the entire amount collected as closed acreage fees

is collected by the applicable taxation district and transferred to the applicable county, which in turn transfers the payments to DNR for deposit into the conservation fund. Under 2003 Assembly Bill 323, beginning on the day the bill becomes law, the taxation district receives 80 percent of the closed acreage payments and the counties receive 20 percent. The counties continue to transfer the 20 percent to DNR until July 1, 2005. On that date, DNR no longer receives any of the closed acreage payments, with the counties retaining the 20 percent.

This bill changes the effective dates of the provisions under 2003 Assembly Bill 323 so that the 80/20 percent split also takes effect on July 1, 2005. Therefore, under this bill, DNR continues to receive all of the closed acreage payments until July 1, 2005. Under this bill, on July 1, 2005, DNR will no longer receive any of these payments, and the 80/20 percent split will go into effect, with the taxation districts receiving 80 percent and the counties 20 percent.

This bill contains a provision stating that the bill applies only if 2003 Assembly Bill 323 becomes law without any partial veto by the governor.

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:

1 **SECTION 1.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Act

2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational

4 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84

5 (2) (a) and (am), and ~~20% of~~ all collections of payments for closed lands under s. 77.84

6 (2) (b) and (bm).

7 **SECTION 2.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Acts

8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational

10 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84

11 (2) (a) and (am), and all 20% of collections of payments for closed lands under s. 77.84

12 (2) (b) and (bm).

1 **SECTION 3.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~
6 (2) (b) and (bm).

7 **SECTION 4.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
10 under s. 77.16 ~~and~~, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 5.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Act
14 (Assembly Bill 323), is amended to read:

15 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
16 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
17 (a) and (am), and ~~20% of all~~ collections of payments for closed lands under s. 77.84
18 (2) (b) and (bm).

19 **SECTION 6.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Acts
20 (Assembly Bill 323) and (this act), is amended to read:

21 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
22 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
23 (a) and (am), and all 20% of collections of payments for closed lands under s. 77.84
24 (2) (b) and (bm).

1 **SECTION 7.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
6 (2) (b) and (bm).

7 **SECTION 8.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
10 under s. 77.16 and, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 9.** 77.89 (2) (a) of the statutes, as affected by 2003 Wisconsin Act
14 (Assembly Bill 323), is amended to read:

15 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
16 under sub. (1) and under ss. 77.84 (2) (a), and (am), (b), and (bm), 77.85, and 77.876
17 to the county treasurer and shall deposit the remainder in the municipal treasury.
18 The payment to the county treasurer for money received before November 1 of any
19 year shall be made on or before the November 15 after its receipt. For money received
20 on or after November 1 of any year, the payment to the county treasurer shall be
21 made on or before November 15 of the following year.

22 **SECTION 10.** 77.89 (2) (b) of the statutes, as affected by 2003 Wisconsin Act
23 (Assembly Bill 323), section 64, is amended to read:



Legislative Fiscal Bureau

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

February 23, 2004

TO: Representative Donald Friske
Room 312 North, State Capitol

FROM: Daryl Hinz, Program Supervisor

SUBJECT: Corrections to Enrolled AB 323 - Managed Forest Law Program

Assembly Bill (LRB 4294/P2) would make a number of corrections to Assembly Bill 323, as passed by the Legislature, in order to implement the intent of the bill. AB 323 received final passage by the Legislature on February 3, 2004. The bill would make a number of modifications to the managed forest law (MFL) program administered by the Department of Natural Resources (DNR). One of these modifications would change who receives landowner payments for MFL acres that are closed to public access for certain recreational purposes. The bill would switch these payments from the forestry account of the conservation fund (where they are currently deposited) to be retained by the local units of government (80% retained by the municipality and 20% by the county where the land is located). In order to maintain a positive balance in the forestry account, the shift of the closed acreage payments to local governments was intended to be delayed until July 1, 2005. However, the provision in Enrolled AB 323 that was intended to accomplish this delay [section 67 (2)] does not contain all the necessary cross-references and several other sections [sections 4 through 7] need to be redrafted to accomplish the correct effective dates for the MFL payments.

LRB 4294/P2 would make these changes, and if signed by the Governor after AB 323, would provide for closed acreage payments being retained in the forestry account until June 30, 2005, and thereafter being retained by the local governments (municipality 80% and county 20%) as intended by the Legislature. This would maintain a positive June 30, 2005, balance in the forestry account. Further, due to certain one-time expenditures in 2003-05 and an expected increase in revenues in the 2005-07 biennium, the forestry account would be expected to be able to support current expenditure levels on an ongoing basis.

I hope this information is helpful.

DH/sas



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-4294/P2
MGG/JK:wlj:rs

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 AN ACT to amend 74.25 (1) (a) 6., 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.25 (1) (a) 8.,
2 74.30 (1) (f), 74.30 (1) (f), 74.30 (1) (h), 74.30 (1) (h), 77.89 (2) (a) and 77.89 (2)
3 (b) of the statutes; relating to: distribution of payments received by taxation
4 districts for acres designated as closed under the Managed Forest Land
5 Program.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land Program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area closed to public access, but the remainder of the MFL must be kept open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make an additional payment (closed acreage payment).

2003 Assembly Bill 323 makes changes in how this additional payment is calculated. Under current law, the closed acreage payment is \$1 per acre. Under 2003 Assembly Bill 323, the additional payment for each acre of MFL that is closed to the public is equal to 20 percent of the average statewide property tax per acre of productive forest land. This bill does not affect these provisions.

2003 Assembly Bill 323 also makes changes in how the closed acreage payment is distributed. Under current law, the entire amount collected as closed acreage fees

1 **SECTION 3.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~
6 ~~(2) (b) and (bm).~~

7 **SECTION 4.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
10 under s. 77.16 ~~and~~, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 5.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Act
14 (Assembly Bill 323), is amended to read:

15 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
16 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
17 (a) and (am), and ~~20% of~~ all collections of payments for closed lands under s. 77.84
18 (2) (b) and (bm).

19 **SECTION 6.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Acts
20 (Assembly Bill 323) and (this act), is amended to read:

21 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
22 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
23 (a) and (am), and ~~all~~ 20% of collections of payments for closed lands under s. 77.84
24 (2) (b) and (bm).



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-4294/P3
MGG/JK:wlj:pg

RJR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 2-24-04

NOW

D-N

Regen

1 AN ACT to amend 74.25 (1) (a) 6., 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.25 (1) (a) 8.,
 2 74.30 (1) (f), 74.30 (1) (f), 74.30 (1) (h), 74.30 (1) (h), 77.89 (2) (a) and 77.89 (2)
 3 (b) of the statutes; relating to: the effective dates for provisions relating to the
 4 distribution of payments received by taxation districts for acres designated as
 5 closed under the Managed Forest Land Program.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land Program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area closed to public access, but the remainder of the MFL must be kept open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make an additional payment (closed acreage payment).

2003 Assembly Bill 323 makes changes in how this additional payment is calculated. Under current law, the closed acreage payment is \$1 per acre. Under 2003 Assembly Bill 323, the additional payment for each acre of MFL that is closed to the public is equal to 20 percent of the average statewide property tax per acre of productive forest land. This bill does not affect these provisions.

2003 Assembly Bill 323 also makes changes in how the closed acreage payment is distributed. Under current law, the entire amount collected as closed acreage fees

is collected by the applicable taxation district and transferred to the applicable county, which in turn transfers the payments to DNR for deposit into the conservation fund. Under 2003 Assembly Bill 323, beginning on the day the bill becomes law, the taxation district receives 80 percent of the closed acreage payments and the counties receive 20 percent. The counties continue to transfer the 20 percent to DNR until July 1, 2005. On that date, DNR no longer receives any of the closed acreage payments, with the counties retaining the 20 percent.

This bill changes the effective dates of the provisions under 2003 Assembly Bill 323 so that the 80/20 percent split also takes effect on July 1, 2005. Therefore, under this bill, DNR continues to receive all of the closed acreage payments until July 1, 2005. Under this bill, on July 1, 2005, DNR will no longer receive any of these payments, and the 80/20 percent split will go into effect, with the taxation districts receiving 80 percent and the counties 20 percent.

This bill contains a provision stating that the bill applies only if 2003 Assembly Bill 323 becomes law without any partial veto by the governor.

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:

1 **SECTION 1.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Act

2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational

4 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84

5 (2) (a) and (am), and ~~20% of~~ all collections of payments for closed lands under s. 77.84

6 (2) (b) and (bm).

7 **SECTION 2.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Acts

8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational

10 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84

11 (2) (a) and (am), and all 20% of collections of payments for closed lands under s. 77.84

12 (2) (b) and (bm).

1 **SECTION 3.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Act ...
2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 ~~(2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84~~
6 ~~(2) (b) and (bm).~~

7 **SECTION 4.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
10 under s. 77.16 and, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 5.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Act ...
14 (Assembly Bill 323), is amended to read:

15 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
16 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
17 (a) and (am), and 20% of all collections of payments for closed lands under s. 77.84
18 (2) (b) and (bm).

19 **SECTION 6.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Acts ...
20 (Assembly Bill 323) and (this act), is amended to read:

21 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
22 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
23 (a) and (am), and all 20% of collections of payments for closed lands under s. 77.84
24 (2) (b) and (bm).

SECTION 7

1 **SECTION 7.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~
6 (2) (b) and (bm).

7 **SECTION 8.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
10 under s. 77.16 ~~and~~, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 9.** 77.89 (2) (a) of the statutes, as affected by 2003 Wisconsin Act
14 (Assembly Bill 323), is amended to read:

15 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
16 under sub. (1) and under ss. 77.84 (2) (a), and (am), (b), ~~and (bm)~~, 77.85, and 77.876
17 to the county treasurer and shall deposit the remainder in the municipal treasury.
18 The payment to the county treasurer for money received before November 1 of any
19 year shall be made on or before the November 15 after its receipt. For money received
20 on or after November 1 of any year, the payment to the county treasurer shall be
21 made on or before November 15 of the following year.

22 **SECTION 10.** 77.89 (2) (b) of the statutes, as affected by 2003 Wisconsin Act
23 (Assembly Bill 323), section 64, is amended to read:

4294 / 11 du
MGG:WLj

¶ This bill corrects the effective dates
found in 2003 AB 323 [⊖] so ^{that} the 80/20
closed acreage fee split and the cessation
of closed acreage fee payments to DNR
both occur on July 1, 2005.

= MYY

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4294/1dn
MGG/JK:wlj:pg

February 24, 2004

This bill corrects the effective dates found in 2003 AB-323 so that the 80/20 closed acreage fee split and the cessation of closed acreage fee payments to DNR both occur on July 1, 2005.

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215

Basford, Sarah

From: Basford, Sarah
Sent: Tuesday, February 24, 2004 1:41 PM
To: Gary, Tim
Subject: LRB -4294/1 & dn (attached)



03-4294/1



03-4294/1dn

*OK per
JK*

Sarah Basford
Program Assistant
State of Wisconsin
Legislative Reference Bureau
PH: (608) 266-3561/FAX: (608) 264-6948
sarah.basford@legis.state.wi.us