

2003 Senate Bill 167

Date of enactment: **August 11, 2003**
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2003 WISCONSIN ACT 46

AN ACT *to renumber and amend* 66.1105 (6) (a); *to amend* 66.1105 (6) (am) 2. c. and 66.1105 (7) (am); and *to create* 66.1105 (6) (a) 5. and 66.1105 (7) (as) of the statutes; **relating to:** extending the expenditure period and the life of a tax incremental district in Sheboygan.

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

SECTION 1. 66.1105 (6) (a) of the statutes is renumbered 66.1105 (6) (a) (intro.) and amended to read:

66.1105 (6) (a) (intro.) If the joint review board approves the creation of the tax incremental district under sub. (4m), positive tax increments with respect to a tax incremental district are allocated to the city which created the district for each year commencing after the date when a project plan is adopted under sub. (4) (g). The department of revenue may not authorize allocation of tax increments until it determines from timely evidence submitted by the city that each of the procedures and documents required under sub. (4) (d) to (f) has been completed and all related notices given in a timely manner. The department of revenue may authorize allocation of tax increments for any tax incremental district only if the city clerk and assessor annually submit to the department all required information on or before the 2nd Monday in June. The facts supporting any document adopted or action taken to comply with sub. (4) (d) to (f) are not subject to review by the department of revenue under this paragraph. After the allocation of tax increments is authorized, the department of revenue shall annually authorize allocation of the tax increment to the

city that created the district until the soonest of the following events:

1. The department of revenue receives a notice under sub. (8) and the notice has taken effect under sub. (8) (b), ~~27.~~

2. Twenty-seven years after the tax incremental district is created if the district is created before October 1, 1995, ~~38.~~

3. Thirty-eight years after the tax incremental district is created if the district is created before October 1, 1995, and the project plan is amended under sub. (4) (h) 3. ~~or 23~~

4. Twenty-three years after the tax incremental district is created if the district is created after September 30, 1995, ~~whichever is sooner.~~

SECTION 2. 66.1105 (6) (a) 5. of the statutes is created to read:

66.1105 (6) (a) 5. Thirty-one years after the tax incremental district is created if the district is created before October 1, 1995, and the expenditure period is specified in par. (am) 2. c.

SECTION 3. 66.1105 (6) (am) 2. c. of the statutes is amended to read:

66.1105 (6) (am) 2. c. Expenditures for project costs for Tax Incremental District Number Six in a city with a population of at least 45,000 that is located in a county

* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

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that was created in ~~1853~~ 1836 and that is adjacent to one of the Great Lakes. Such expenditures may be made no later than ~~13~~ 15 years after the tax incremental district is created, and may be made through December 31, ~~2004~~ 2006.

SECTION 4. 66.1105 (7) (am) of the statutes is amended to read:

66.1105 (7) (am) Sixteen years after the last expenditure identified in the project plan is made if the district to which the plan relates is created after September 30, 1995, or 20 years after the last expenditure identified in the project plan is made if the district to which the plan relates is created before October 1, 1995, except that

in no case may the total number of years during which expenditures are made under sub. (6) (am) 1. plus the total number of years during which tax increments are allocated under ~~this paragraph~~ sub. (6) (a) exceed 27 years.

SECTION 5. 66.1105 (7) (as) of the statutes is created to read:

66.1105 (7) (as) Notwithstanding par. (am), 16 years after the last expenditure identified in the project plan is made if the district to which the plan relates is created before October 1, 1995, and the expenditure period is specified in sub. (6) (am) 2. c.
