Date of enactment: **December 3, 2003** Date of publication\*: **December 17, 2003** 

## 2003 WISCONSIN ACT 94

AN ACT *to amend* 74.11 (1) and 74.12 (1) (b); and *to create* 74.125 of the statutes; **relating to:** designating public depositories for the payment of property taxes.

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

**SECTION 1.** 74.11 (1) of the statutes is amended to read:

74.11 (1) APPLICABILITY. General property taxes, special assessments, special charges and special taxes collectible under this chapter are payable as provided in this section, except as provided in ss. 74.12, 74.125, and 74.87.

**SECTION 2.** 74.12 (1) (b) of the statutes is amended to read:

74.12 (1) (b) In any taxation district which has enacted an ordinance under par. (a), all general property taxes, special assessments, special charges and special

taxes shall be collected as provided in this section, rather than as provided in s. 74.11 and except as provided in s. 74.125.

**SECTION 3.** 74.125 of the statutes is created to read: **74.125 Public depositories.** The taxation district treasurer or county treasurer, as appropriate, may designate one or more public depositories, among those previously designated under s. 34.05, to which taxpayers may make payments under ss. 74.11 and 74.12. A receipt for such payments issued by a designated public depository has the same legal status as a receipt issued by the taxation district treasurer or county treasurer.

## **SECTION 4. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2003.

<sup>\*</sup> 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].