2003 ASSEMBLY BILL 251

April 8, 2003 – Introduced by Representatives Gottlieb, Ainsworth, Bies, Gielow, Gunderson, Hines, Hundertmark, Ladwig, J. Lehman, M. Lehman, LeMahieu, McCormick, Musser, Seratti, Stone, Townsend, Vrakas, Ziegelbauer, Grothman and Petrowski, cosponsored by Senators A. Lasee, Lazich and Roessler. Referred to Committee on Ways and Means.

- 1 AN ACT *to amend* 74.11 (1) and 74.12 (1) (b); and *to create* 74.125 of the statutes;
- 2

relating to: designating public depositories for the payment of property taxes.

Analysis by the Legislative Reference Bureau

Under current law, a taxation district treasurer may designate one or more public depositories to which taxpayers may make property tax payments in advance of the property tax levy. Under this bill, a taxation district treasurer or county treasurer, as appropriate, may designate one or more public depositories to which taxpayers may make property tax payments after the property tax levy.

For further information see the *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:

- **SECTION 1.** 74.11 (1) of the statutes is amended to read:
- 4 74.11 (1) APPLICABILITY. General property taxes, special assessments, special
- 5 charges and special taxes collectible under this chapter are payable as provided in
- 6 this section, except as provided in ss. 74.12, 74.125, and 74.87.
- 7 **SECTION 2.** 74.12 (1) (b) of the statutes is amended to read:

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| 1 | 74.12 (1) (b) In any taxation district which has enacted an ordinance under par. |
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| 2 | (a), all general property taxes, special assessments, special charges and special taxes |
| 3 | shall be collected as provided in this section, rather than as provided in s. 74.11 and |
| 4 | except as provided in s. 74.125. |
| 5 | SECTION 3. 74.125 of the statutes is created to read: |
| 6 | 74.125 Public depositories. The taxation district treasurer or county |
| 7 | treasurer, as appropriate, may designate one or more public depositories, among |
| 8 | those previously designated under s. 34.05, to which taxpayers may make payments |
| 9 | under ss. 74.11 and 74.12. A receipt for such payments issued by a designated public |
| 10 | depository has the same legal status as a receipt issued by the taxation district |
| 11 | treasurer or county treasurer. |
| 12 | SECTION 4. Initial applicability. |
| 13 | (1) This act first applies to the property tax assessments as of January 1, 2003. |
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(END)