

2003 SENATE BILL 306

1 **AN ACT** *to renumber and amend* 66.1105 (4m) (b) 3.; *to amend* 66.1105 (5) (a);
2 and *to create* 20.566 (1) (go), 66.1105 (4m) (b) 3. a. and b., 66.1105 (4m) (b) 4.
3 and 73.03 (57) of the statutes; **relating to:** making changes to the Tax
4 Incremental Financing program, authorizing the Department of Revenue to
5 impose a fee to determine or redetermine the tax incremental base of a tax
6 incremental financing district, and requiring the department to prepare a tax
7 incremental financing manual.

Analysis by the Legislative Reference Bureau

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

8 **SECTION 1.** 20.566 (1) (go) of the statutes is created to read:
9 20.566 **(1)** (go) *Administration of tax incremental financing program.* All
10 moneys received from the fees imposed under s. 66.1105 (5) (a) to pay the costs of the

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1 department of revenue in providing staff and administrative services associated
2 with tax incremental districts under s. 66.1105.

3 **SECTION 2.** 66.1105 (4m) (b) 3. of the statutes is renumbered 66.1105 (4m) (b)
4 3. (intro.) and amended to read:

5 66.1105 **(4m)** (b) 3. (intro.) The board shall submit its decision to the city no
6 later than 7 days after the board acts on and reviews the items in subd. 2., except
7 that, if the board requests a department of revenue review under subd. 4., the board
8 shall do one of the following:

9 **SECTION 3.** 66.1105 (4m) (b) 3. a. and b. of the statutes are created to read:

10 66.1105 **(4m)** (b) 3. a. Submit its decision to the city no later than 10 working
11 days after receiving the department's written response.

12 b. If the city resubmits its proposal under subd. 4. no later than 10 working days
13 after the board receives the department's written response, submit its decision to the
14 city no later than 10 working days after receiving the city's resubmitted proposal.

15 **SECTION 4.** 66.1105 (4m) (b) 4. of the statutes is created to read:

16 66.1105 **(4m)** (b) 4. Before the joint review board submits its decision under
17 subd. 3., a majority of the members of the board may request that the department
18 of revenue review the objective facts contained in any of the documents listed in subd.
19 1. to determine whether the information submitted to the board complies with this
20 section or whether any of the information contains a factual inaccuracy. The request
21 must be in writing and must specify which particular objective fact or item the
22 members believe is incomplete or inaccurate. Not later than 10 working days after
23 receiving a request that complies with the requirements of this subdivision, the
24 department of revenue shall investigate the issues raised in the request and shall
25 send its written response to the board. If the department of revenue determines that

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1 the information in the proposal does not comply with this section or contains a factual
2 inaccuracy, the department shall return the proposal to the city. The board shall
3 request, but may not require, that the city resolve the problems in its proposal and
4 resubmit the proposal to the board. If the city resubmits its proposal, the board shall
5 review the resubmitted proposal and vote to approve or deny the proposal as
6 specified in this paragraph.

7 **SECTION 5.** 66.1105 (5) (a) of the statutes is amended to read:

8 66.1105 (5) (a) Upon the creation of a tax incremental district or upon adoption
9 of any amendment subject to par. (c), its tax incremental base shall be determined
10 as soon as reasonably possible. The department of revenue may impose a fee of
11 \$1,000 on a city to determine or redetermine the tax incremental base of a tax
12 incremental district under this subsection.

13 **SECTION 6.** 73.03 (57) of the statutes is created to read:

14 73.03 (57) To create, and update, a manual on the tax incremental finance
15 program under s. 66.1105. The manual shall contain the rules relating to the
16 program, common problems faced by cities and villages under the program, possible
17 side effects of the use of tax incremental financing, and any other information the
18 department determines is appropriate. The department may consult with, and
19 solicit the views of, any interested person while preparing or updating the manual.

20 **SECTION 7. Nonstatutory provisions.**

21 (1) The authorized FTE positions for the department of revenue are increased
22 by 2.0 PR positions to be funded from the appropriation under section 20.566 (1) (go)
23 of the statutes, as created by this act, for the purpose of performing services related
24 to tax incremental districts.

25 **SECTION 8. Effective date.**

