

## 2003 ASSEMBLY BILL 900

**AN ACT** *to renumber and amend* 70.995 (14); *to amend* 79.02 (2) (b); and *to create* 70.995 (14) (b) of the statutes; **relating to:** collecting fees for the assessment of manufacturing property.

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*Analysis by the Legislative Reference Bureau*

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

1           **SECTION 1.** 70.995 (14) of the statutes, as created by 2003 Wisconsin Act 33, is  
2           renumbered 70.995 (14) (a) and amended to read:

3           70.995 **(14)** (a) Beginning with the property tax assessments as of January 1,  
4           2003, the department of revenue shall annually impose on each municipality in  
5           which manufacturing property is located a fee in an amount that is equal to the  
6           equalized value of the manufacturing property located in the municipality  
7           multiplied by a rate that is determined annually by the department so that the total

**ASSEMBLY BILL 900****SECTION 1**

1 amount collected under this ~~subsection~~ paragraph is sufficient to pay for 50% of the  
2 budgeted costs to the department in the current state fiscal year associated with the  
3 assessment of manufacturing property under this section. ~~Each~~ Except as provided  
4 in par. (b), each municipality that is assessed a fee under this ~~subsection~~ paragraph  
5 shall collect the amount of the fee as a special charge against the taxable property  
6 located in the municipality, except that no municipality may apply the special charge  
7 disproportionately to owners of manufacturing property relative to owners of other  
8 property.

9 **SECTION 2.** 70.995 (14) (b) of the statutes is created to read:

10 70.995 (14) (b) If the department of revenue does not receive the fee imposed  
11 on a municipality under par. (a) by March 31 of each year, the department shall  
12 reduce the distribution made to the municipality under s.79.02 (2) (b) by the amount  
13 of the fee.

14 **SECTION 3.** 79.02 (2) (b) of the statutes, as affected by 2003 Wisconsin Act 33,  
15 is amended to read:

16 79.02 (2) (b) Subject to ~~s. ss.~~ ss. 59.605 (4) and 70.995 (14) (b), payments in July  
17 shall equal 15% of the municipality's or county's estimated payments under ss. 79.03,  
18 79.035, 79.04, 79.058, and 79.06 and 100% of the municipality's estimated payments  
19 under s. 79.05.

20 **SECTION 4. Initial applicability.**

21 (1) This act first applies to distributions made in July 2004.

22 (END)