

2003 Assembly Bill 900

Date of enactment: **April 5, 2004**
Date of publication*: **April 19, 2004**

2003 WISCONSIN ACT 170

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.

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

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

70.995 (14) (a) Beginning with the property tax assessments as of January 1, 2003, the department of revenue shall annually impose on each municipality in which manufacturing property is located a fee in an amount that is equal to the equalized value of the manufacturing property located in the municipality multiplied by a rate that is determined annually by the department so that the total amount collected under this subsection paragraph is sufficient to pay for 50% of the budgeted costs to the department in the current state fiscal year associated with the assessment of manufacturing property under this section. ~~Each~~ Except as provided in par. (b), each municipality that is assessed a fee under this subsection paragraph shall collect the amount of the fee as a special charge against the taxable property located in

the municipality, except that no municipality may apply the special charge disproportionately to owners of manufacturing property relative to owners of other property.

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

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

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

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

SECTION 4. Initial applicability.

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

* 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].