

2003 ASSEMBLY BILL 900

February 24, 2004 – Introduced by Representatives LOEFFELHOLZ and GARD, cosponsored by Senators A. LASEE and DARLING. Referred to Committee on Urban and Local Affairs.

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

Analysis by the Legislative Reference Bureau

Under current law, the Department of Revenue (DOR) annually imposes a fee on each municipality in which manufacturing property is located for the purpose of reimbursing the state for 50 percent of the cost of assessing the manufacturing property for property tax purposes. Under this bill, if DOR does not receive the fee from a municipality by March 31 of each year, DOR must deduct the amount of the fee from the shared revenue payment that the municipality receives in July of each year.

For further information see the ***state and 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:

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

ASSEMBLY BILL 900**SECTION 1**

1 70.995 (14) (a) Beginning with the property tax assessments as of January 1,
2 2003, the department of revenue shall annually impose on each municipality in
3 which manufacturing property is located a fee in an amount that is equal to the
4 equalized value of the manufacturing property located in the municipality
5 multiplied by a rate that is determined annually by the department so that the total
6 amount collected under this ~~subsection~~ paragraph is sufficient to pay for 50% of the
7 budgeted costs to the department in the current state fiscal year associated with the
8 assessment of manufacturing property under this section. ~~Each~~ Except as provided
9 in par. (b), each municipality that is assessed a fee under this ~~subsection~~ paragraph
10 shall collect the amount of the fee as a special charge against the taxable property
11 located in the municipality, except that no municipality may apply the special charge
12 disproportionately to owners of manufacturing property relative to owners of other
13 property.

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

15 70.995 (14) (b) If the department of revenue does not receive the fee imposed
16 on a municipality under par. (a) by March 31 of each year, the department shall
17 reduce the distribution made to the municipality under s.79.02 (2) (b) by the amount
18 of the fee.

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

21 79.02 (2) (b) Subject to s. ss. 59.605 (4) and 70.995 (14) (b), payments in July
22 shall equal 15% of the municipality's or county's estimated payments under ss. 79.03,
23 79.035, 79.04, 79.058, and 79.06 and 100% of the municipality's estimated payments
24 under s. 79.05.

25 **SECTION 4. Initial applicability.**

