

**2003 DRAFTING REQUEST**

**Bill**

Received: 01/26/2004

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: John Gard (608) 266-3387

By/Representing: ellen

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: YES

Requester's email: Rep.Gard@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

**Pre Topic:**

No specific pre topic given

**Topic:**

Manufacturing property assessment fee to be deducted from July shared revenue payment

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?							S&L
/1	jkreye 01/26/2004	jdyer 01/26/2004	rschluet 01/26/2004		Inorthro 01/26/2004	Inorthro 02/19/2004	

*For Caber  
Loeffelholz  
per  
Joe  
(see  
note)*

FE Sent For:

*At intro.*

<END>

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*Please jacket for  
Rep. Gabe Koefelholz  
Thank, Joe*

**Topic:**

Manufacturing property assessment fee to be

**Instructions:**

See Attached



**STATE OF WISCONSIN  
LEGISLATIVE REFERENCE BUREAU**

Legal - Phone: 608/266-3561 Fax: 608/264-8522

Research - Phone: 608/266-0341 Fax: 608/266-5648

Website - [www.legis.state.wi.us/lrb/](http://www.legis.state.wi.us/lrb/)

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/?	jkreye	1/1/26 jld					

FE Sent For:

Handwritten notes and signatures:

- Large circled '1' under 'Typed' column.
- Large circled '26' under 'Proofed' column.
- Handwritten '4' to the right of the 'Proofed' column.
- Handwritten '<END>' at the bottom.

Rep. John Herd  
- Ellen

### **Bill Drafting Request Regarding Manufacturing Property Assessment Fee**

This bill would charge the fee for the manufacturing property assessment (which was enacted in the state budget and created in Wis. Stat. Sec. 70.995(14) against the succeeding shared revenue payment.

The reason for the bill is because there are over 800 municipalities with bills less than \$100 and numerous municipalities with bills less than \$1. Rather than have each of these municipalities write checks to the state, it makes sense to deduct the amount owed from the next shared revenue payment.

This bill would give the Dept. of Revenue the authority to deduct the amount of the manufacturing property assessment fee under Sec. 70.995(14) for each municipality that has not paid by March 31 from the July shared revenue payment.



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-4114/1

Y...  
✓K → jld

2003 BILL

in F-26-04

due FR1. 1-30

Gen

1 AN ACT ...; relating to: collecting fees for the assessment of manufacturing  
2 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:***

3 SECTION 1. 79.02 (2) (b) of the statutes, as affected by 2003 Wisconsin Act 33,  
4 is amended to read:

5 79.02 (2) (b) Subject to s. ss. 59.605 (4) and 70.995 (14) (b), payments in July  
6 shall equal 15% of the municipality's or county's estimated payments under ss. 79.03,

**BILL****SECTION 1**

1 79.035, 79.04, 79.058, and 79.06 and 100% of the municipality's estimated payments  
2 under s. 79.05.

3 History: 1983 a. 27; 1985 a. 29 ss. 1505p, 1505t, 3202 (46); 1985 a. 120; 1987 a. 27; 1989 a. 336; 1991 a. 307; 1993 a. 16; 1999 a. 150 s. 672; 2001 a. 109; 2003 a. 33.

**SECTION 2.** 70.995 (14) of the statutes, as created by 2003 Wisconsin Act 33, is

4 <sup>a</sup>renumbered 70.995 (14) ~~(b)~~ and amended to read:

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

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1995 a. 35, 237, 250; 1999 a. 32; 2001 a. 16, 109; 2003 a. 33.

18 **SECTION 3.** 70.995 (14) (b) of the statutes is created to read:

19 70.995 (14) (b) If the department of revenue <sup>✓</sup>does not receive the fee imposed  
20 on a municipality under par. (a) <sup>✓</sup>by March 31 of each year, the department shall  
21 reduce the distribution made to the municipality under <sup>✓</sup>s. 79.02 (2) (b) by the amount  
22 of the fee.

23 **SECTION 4. Initial applicability.**



**BILL**

1

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

2

(END)