



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2003 Wisconsin Act 170 [2003 Assembly Bill 900]	Collection of Local Fees for State Assessment of Manufacturing Property
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

Under current law, the Department of Revenue (DOR) annually imposes a fee on each municipality in which manufacturing property is located to reimburse the state for 1/2 the state's cost of assessing the manufacturing property for property tax purposes.

2003 Wisconsin Act 170 provides that if the DOR does not receive the fee from a municipality by March 31 of each year, the DOR then deducts the fee amount from the shared revenue payment the municipality receives in July of each year. The provision is intended to enhance the efficiency of state reimbursement when the amounts owed the state are relatively small; the submission and receipt of small amounts will not be required under the deduction procedure.

Effective Date: Act 170 took effect April 20, 2004 and first applies to shared revenue distributions made in July 2004.

Prepared by: Don Dyke, Chief of Legal Services

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents.