



State of Wisconsin  
2005 - 2006 LEGISLATURE

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JK&MES:jld:rs

**ASSEMBLY AMENDMENT 2,  
TO 2005 ASSEMBLY BILL 52**

May 11, 2005 – Offered by COMMITTEE ON WAYS AND MEANS.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 8: delete “an item” and substitute “personal property as  
3 reflected on a property tax bill”.

4 **2.** Page 2, line 9: delete “of personal property”.

5 **3.** Page 4, line 6: delete “an item of personal property” and substitute “personal  
6 property as reflected on a property tax bill”.

7 **4.** Page 5, line 15: after that line insert:

8 “**SECTION 18e.** 74.30 (1) (i) of the statutes is amended to read:

9 74.30 (1) (i) Pay ~~in full~~ to each taxing jurisdiction within the district the amount  
10 of personal property taxes collected as of the end of the previous month all personal  
11 property taxes included in the tax roll which have not previously been paid to, or  
12 retained by, each taxing jurisdiction, except that the treasurer shall pay the state’s  
13 proportionate share to the county. As part of that distribution, the taxation district

1 treasurer shall allocate to each tax incremental district within the taxation district  
2 its proportionate share of personal property taxes.

3 **SECTION 18m.** 74.42 (1) of the statutes is amended to read:

4 74.42 (1) CHARGE BACK. No earlier than ~~February~~ August 2 and no later than  
5 ~~April~~ October 1, the taxation district treasurer may charge back to each taxing  
6 jurisdiction within the taxation district, except this state, its proportionate share of  
7 those personal property taxes for which the taxation district settled in full the  
8 previous ~~February~~ August, which were delinquent at the time of settlement, which  
9 have not been collected in the intervening year and which remain delinquent. At the  
10 same time, if there are charge-backs, the taxation district treasurer shall charge  
11 back to the county the state's proportionate share of those taxes. Within 30 days after  
12 receipt of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation  
13 district treasurer the amount due, and the state shall pay to the proper county  
14 treasurer the amount due.”.

15 (END)