



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa1317/1
JK&RCT;jld:pg

**ASSEMBLY AMENDMENT 1,
TO 2005 ASSEMBLY BILL 798**

November 14, 2005 - Offered by Representative MOULTON.

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

2 **1.** Page 1, line 2: delete the material beginning with “the program” and ending
3 with “programs” on line 3 and substitute “creating a property tax credit”.

4 **2.** Page 1, line 4: before that line insert:

5 “**SECTION 1b.** 20.835 (3) (bm) of the statutes is created to read:

6 20.835 (3) (bm) *Recycling fee property tax credit.* A sum sufficient to make the
7 payments under s. 79.10 (4m), not to exceed the amount under s. 289.645 (6) (b).

8 **SECTION 1e.** 25.49 (3) of the statutes is amended to read:

9 25.49 (3) The Thirty percent of the fees imposed under s. 289.645.

10 **SECTION 1f.** 74.09 (3) (b) 6. of the statutes is amended to read:

11 74.09 (3) (b) 6. The amount of the ~~credit~~ credits under s. 79.10 (4m) and (5)
12 allocable to the property for the previous year and the current year, and the
13 percentage change between those years.

1 **SECTION 1g.** 79.10 (2) of the statutes is amended to read:

2 79.10 **(2)** NOTICE TO MUNICIPALITIES. On or before December 1 of the year
3 preceding the distribution under sub. (7m) (a) and (am), the department of revenue
4 shall notify the clerk of each town, village and city of the estimated fair market value,
5 as determined under sub. (11), to be used to calculate the lottery and gaming credit
6 under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) and (am)
7 on the following 4th Monday in July. The anticipated receipt of such distribution
8 shall not be taken into consideration in determining the tax rate of the municipality
9 but shall be applied as tax credits.

10 **SECTION 1h.** 79.10 (4m) of the statutes is created to read:

11 79.10 **(4m)** RECYCLING FEE PROPERTY TAX CREDIT. The amount appropriated
12 under s. 20.835 (3) (bm) shall be distributed to municipalities in proportion to each
13 municipality's share of equalized property values under s. 70.57.

14 **SECTION 1j.** 79.10 (6m) (a) of the statutes is amended to read:

15 79.10 **(6m)** (a) Except as provided in pars. (b) and (c), if the department of
16 administration or the department of revenue determines by October 1 of the year of
17 any distribution under subs. (4), (4m), and (5) that there was an overpayment or
18 underpayment made in that year's distribution by the department of administration
19 to municipalities, as determined under subs. (4), (4m), and (5), because of an error
20 by the department of administration, the department of revenue or any municipality,
21 the overpayment or underpayment shall be corrected as provided in this paragraph.
22 Any overpayment shall be corrected by reducing the subsequent year's distribution,
23 as determined under subs. (4), (4m), and (5), by an amount equal to the amount of
24 the overpayment. Any underpayment shall be corrected by increasing the
25 subsequent year's distribution, as determined under subs. (4), (4m), and (5), by an

1 amount equal to the amount of the underpayment. Corrections shall be made in the
2 distributions to all municipalities affected by the error. Corrections shall be without
3 interest.

4 **SECTION 1k.** 79.10 (7m) (am) of the statutes is created to read:

5 79.10 (7m) (am) *Recycling fee property tax credit.* 1. Beginning with
6 distributions in 2007, the amount determined under sub. (4m) shall be distributed
7 by the department of administration on the 4th Monday in July.

8 2. The town, village, or city treasurer shall settle for the amounts distributed
9 under this paragraph on the 4th Monday in July with the appropriate county
10 treasurer not later than August 15. Failure to settle timely under this subdivision
11 subjects the town, village, or city treasurer to the penalties under s. 74.31. On or
12 before August 20, the county treasurer shall settle with each taxing jurisdiction,
13 including towns, villages, and cities except 1st class cities, in the county.

14 **SECTION 1L.** 79.10 (9) (b) of the statutes is amended to read:

15 79.10 (9) (b) *Property tax relief ~~credit~~ credits.* Except as provided in ss. 79.175
16 and 79.18, every property taxpayer of the municipality having assessed property
17 shall receive ~~a tax credit~~ credits ~~in an amount~~ the amounts determined by applying
18 the percentage of the amount of the value of property assessed to the taxpayer to the
19 amount of the ~~distribution~~ distributions to be made to the municipality under sub.
20 (7m) (a) and (am), as stated in the December 1 notification from the department of
21 revenue, except that no taxpayer may receive ~~a credit larger~~ credits that are greater
22 in amount than the total amount of property taxes to be paid on each parcel for which
23 tax is levied for that year by that taxpayer.

24 **SECTION 1m.** 79.10 (9) (c) 2. of the statutes is amended to read:

