



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2005 Assembly Bill 670

Assembly Amendment 1

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Under *current law*, school levy property tax credits and lottery and gaming property tax credits are distributed to municipalities (cities, villages, and towns) for distribution of proportionate shares to the county and each taxing jurisdiction for which the municipality collects property taxes.

Assembly Bill 670 provides, instead, that the property tax credits initially be distributed to counties. The county would then distribute to each municipality and taxing jurisdiction within the county a proportionate share of the property tax credits.

Assembly Amendment 1 first applies the proposal to property tax distributions in 2007, rather than 2006. This will allow the Department of Revenue sufficient time to revise computer programs and to train county officials.

Legislative History

Assembly Amendment 1 was offered by Representative Sherman. The amendment was recommended for adoption by the Assembly Committee on Urban and Local Affairs by a vote of Ayes, 7; Noes, 1. Assembly Bill 670, as amended, was recommended for passage by the Assembly Committee on Urban and Local Affairs by a vote of Ayes, 5; Noes, 3.

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