

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2007 ASSEMBLY BILL 33**

May 7, 2007 – Offered by Representative OWENS.

1     **AN ACT** *to amend* 74.485 (6) of the statutes; **relating to:** the distribution of the  
2             penalty for converting agricultural land.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

3             **SECTION 1.** 74.485 (6) of the statutes is amended to read:

4             74.485 **(6)** DISTRIBUTION. A county that collects a penalty under this section  
5             shall distribute 50% of the amount of the penalty to the taxation district in which the  
6             land related to the penalty is located. If the land related to the penalty is located in  
7             2 or more taxation districts, the county shall distribute 50% of the amount of the  
8             penalty to the taxation districts in proportion to the equalized value of the land  
9             related to the penalty that is located in each taxation district. A taxation district  
10            shall distribute 50% of any amount it receives under this subsection to an adjoining  
11            taxation district, if the taxation district in which the land related to the penalty is  
12            located annexed the land related to the penalty from the adjoining taxation district

1 in either of the 2 years preceding a distribution under this subsection. The county  
2 shall distribute the amounts provided under this subsection no later than 30 days  
3 after receiving a payment under sub. (5).

4 (END)