

## 2007 SENATE BILL 299

November 2, 2007 – Introduced by Senators LEHMAN, HANSEN, KREITLOW, VINEHOUT, WIRCH, ERPENBACH, SCHULTZ, CARPENTER, COGGS, DECKER, OLSEN, TAYLOR, LASSA and GROTHMAN, cosponsored by Representatives GOTTLIEB, MASON, NELSON, TURNER, HILGENBERG, GRONEMUS, SHERIDAN, HINTZ, HEBL, HIXSON, POPE-ROBERTS, VRUWINK, STRACHOTA, CULLEN, SINICKI, ZEPNICK and STASKUNAS. Referred to Committee on Education.

1 **AN ACT relating to:** distribution of a portion of the school levy tax credit.

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### *Analysis by the Legislative Reference Bureau*

Under current law, the majority of general school aids are distributed to school districts based on the relative fiscal capacity of each school district, as measured by the school district's per pupil value of taxable property. The school levy tax credit is distributed to municipalities based on each municipality's share of statewide tax levies for school purposes during the preceding three years, and allocated proportionately to reduce each property owner's tax bill.

This bill requires that \$79,350,000 of the total amount to be distributed as the school levy tax credit in 2008 (\$672,400,000) be distributed using the formula for the distribution of general school aid instead of the method used for the balance of the school levy tax credit. Amounts distributed under the bill are still allocated proportionately to reduce each property owner's tax bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

2           **SECTION 1. Nonstatutory provisions; distribution of school levy tax**  
3 **credit.**

