



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2007 Assembly Bill 33

**Assembly Substitute
Amendment 1 and Assembly
Amendment 1 to Assembly
Substitute Amendment 1**

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Current law provides that a person who owns land that has been assessed as agricultural land, for property tax purposes, and who converts the land's use so that the land is no longer eligible to be assessed as agricultural land must pay a penalty to the county in which the land is located. The county must distribute 50% of the penalty amount to the taxation district (a city, village, or town) in which the land is located.

Assembly Substitute Amendment 1 requires the county to pay the taxation district its share of the penalty amount no later than 30 days after the county receives the penalty payment.

Assembly Amendment 1 to Assembly Substitute Amendment 1 specifies that this provision applies to conversions of agricultural land occurring on January 1 following publication of the bill as an act.

Legislative History

Assembly Amendment 1 to Assembly Substitute Amendment 1 was offered by the Assembly Committee on Rural Affairs. The committee recommended adoption of the amendment on a vote of Ayes 9; Noes, 0.

Assembly Substitute Amendment 1 was offered by Representative Owens. The committee recommended adoption of Assembly Substitute Amendment 1, as amended, on a vote of Ayes, 9; Noes, 0. The committee recommended passage of the bill, as amended, by the same vote.

On November 6, 2007 the Assembly passed Assembly Amendment 1 to Assembly Substitute Amendment 1 on a voice vote, passed Assembly Substitute Amendment 1 on a voice vote, and passed Assembly Bill 33, as amended, on a vote of Ayes, 96; Noes, 0.

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