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## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

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**2007 Senate Bill 332**

**Senate Amendments 1 and 2**

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Under *current law*, a city or village must follow certain procedures within certain time frames to create or amend a Tax Incremental Finance (TIF) district, including holding public hearings, obtaining approval of a proposed plan by the local legislative body, adopting a resolution creating or amending the TIF district as of a certain date, and submitting an application to the Department of Revenue by December 31 in the year the tax incremental district is created or amended. [*Department of Revenue written testimony*, Senate Bill 332 and Senate Amendment 1—TID #6 for City of Rhinelander (Senator Breske), prepared November 29, 2007.]

The department is responsible for certifying the base value when a district is created or redetermining the base value when territory is added. The department also certifies the value increment each year thereafter until the district is terminated. *Id.*

**2007 Senate Bill 332**, as amended, creates a special exception from the current law procedures for a territory amendment to TIF district #6 in the City of Rhinelander. The City of Rhinelander attempted to amend district #6 in 2006, but failed to comply with all the requirements for amending a district. Although the amendment resolution for the district was adopted by the local legislative body in April 2006, the city did not inform the department that it had amended the district and failed to submit the required application to the department by December 31, 2006. *Id.*

The bill, as amended, specifies that if the city submits the required forms and if a territory amendment application for TIF district #6 is received by the department by December 31, 2007, the department would be required to proceed with the amendment as if the forms had been timely filed in 2006. However, no value increment regarding the territory amendment could be certified before 2008. *Id.*

**Senate Amendment 1** deletes certain phrases from the bill and substitutes language necessary to properly reflect the City of Rhinelander's efforts to *amend* district #6 rather than *create* a new district.

*Senate Amendment 2* deletes the word “July” and substitutes “April” in order to properly reflect the chronology of the City of Rhinelander’s efforts to amend TIF district #6.

**Legislative History**

Senate Amendments 1 and 2 were offered by Senator Breske. On December 5, 2007, the Senate Committee on Tax Fairness and Family Prosperity adopted Senate Amendment 1, by a vote of Ayes, 5; Noes, 0; adopted Senate Amendment 2, by a vote of Ayes, 5; Noes, 0; and recommended the bill for passage, as amended, by a vote of Ayes, 5; Noes, 0.

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