February 20, 2007 – Introduced by Representatives SHerman, PETrowski, BALLWEG, ALBERS, TOWNSEND, TURNER, F. LASEE, BERCEAU, ZEPNICK and SEIDEL, cosponsored by Senators JAUCH and OLSEN. Referred to Committee on Ways and Means.

AN ACT to renumber 79.10 (8); to amend 79.10 (7m) (a) 1. and 2. and (b) 1. and 2.; and to create 79.10 (7m) (c) and 79.10 (8) (a) of the statutes; relating to: distributing the school levy and lottery and gaming property tax credits.

Analysis by the Legislative Reference Bureau

Under current law, the amount of the school levy property tax credits and the lottery and gaming property tax credits is distributed to municipalities. The municipality distributes to the county in which the municipality is located and to each taxing jurisdiction for which the municipality collects property taxes a proportionate share of that amount.

Under the bill, the amount of the school levy property tax credits and the lottery and gaming property tax credits is distributed to counties. The county then distributes to each municipality and taxing jurisdiction located in the county a proportionate share of that amount.

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

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

SECTION 1. 79.10 (7m) (a) 1. and 2. and (b) 1. and 2. of the statutes are amended to read:
79.10 (7m) (a) 1. The Except as provided in par. (c), the amount determined under sub. (4) shall be distributed by the department of administration to the counties on the 4th Monday in July.

2. The town, village or city Except as provided in par. (c), the county treasurer shall settle for the amounts distributed under this paragraph on the 4th Monday in July with the appropriate county treasurer each municipality and taxing jurisdiction in the county not later than August 15. Failure to settle timely under this subdivision subjects the town, village or city county treasurer to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages and cities except 1st class cities, in the county.

(b) 1. The Except as provided in par. (c), the amount determined under sub. (5) with respect to claims filed for which the town, village or city municipality has furnished notice under sub. (1m) by March 1 shall be distributed from the appropriation under s. 20.835 (3) (q) by the department of administration to the county in which the municipality is located on the 4th Monday in March.

2. The town, village or city Except as provided in par. (c), the county treasurer shall settle for the amounts distributed on the 4th Monday in March under this paragraph with each taxation district and each taxing jurisdiction within the taxation district or provide the amounts distributed to the appropriate county treasurer for settlement not later than April 15. Failure to settle timely under this subdivision subjects the town, village or city county treasurer to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages and cities except 1st class cities, in the county.

SECTION 2. 79.10 (7m) (c) of the statutes is created to read:
79.10 (7m) (c) Distribution to certain municipalities. 1. If, in any year, the total
of the amounts determined under subs. (4) and (5) for any municipality is $3,000,000
or more, the municipality, with the approval of the majority of the members of the
municipality’s governing body, may notify the department of administration to
distribute the amounts directly to the municipality and the department of
administration shall distribute the amounts at the time and in the manner provided
under pars. (a) 1. and (b) 1.

2. The treasurer of the municipality shall settle for the amounts distributed
under par. (a) 1. on the 4th Monday in July with the appropriate county treasurer
not later than August 20. Failure to settle timely under this subdivision subjects the
treasurer of the municipality to the penalties under s. 74.31. On or before August
20, the county treasurer shall settle with each taxing jurisdiction, including towns,
villages, and cities, except 1st class cities, in the county.

3. The treasurer of the municipality shall settle for the amounts distributed
under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within
the taxation district not later than April 15. Failure to settle timely under this
subdivision subjects the treasurer of the municipality to the penalties under s. 74.31.
On or before August 20, the county treasurer shall settle with each taxing
jurisdiction, including towns, villages, and cities, except 1st class cities, in the
county.

SECTION 3. 79.10 (8) of the statutes is renumbered 79.10 (8) (b).

SECTION 4. 79.10 (8) (a) of the statutes is created to read:

79.10 (8) (a) If a county receives a payment under this section that, under s.
16.53, is made after the date specified in this section, that county shall as soon as
possible distribute to each municipality and taxing jurisdiction in the county, the
municipality’s and taxing jurisdiction’s share of the payment and of the interest in
respect to that payment.

SECTION 5. Initial applicability.

(1) This act first applies to distributions in 2008.

(END)