2009 WISCONSIN ACT 176

AN ACT to amend 66.1105 (6) (am) 2. c. and 66.1105 (7) (at); and to create 66.1105 (5) (br) of the statutes; relating to: extending the expenditure period of Tax Incremental District Number 6 in the city of Sheboygan and requiring the Department of Revenue to certify the tax base of Tax Incremental Financing District Number 18 in the city of Waukesha.

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

SECTION 1. 66.1105 (5) (br) of the statutes is created to read:

66.1105 (5) (br) Notwithstanding the requirement that the findings under sub. (4) (gm) 4. a. specify the type of district that is being created as blighted, in need of rehabilitation or conservation work, suitable for industrial sites, or suitable for mixed-use development, if the city of Waukesha created, or attempted to create, Tax Incremental District Number 18 on January 1, 2008, based on actions taken by the common council on July 16, 2008, the department of revenue shall certify the tax incremental base of the district as if the tax incremental district had been created on January 1, 2008, except that the department of revenue may not certify a value increment under par. (b) before 2010.

SECTION 2. 66.1105 (6) (am) 2. c. of the statutes is amended to read:

66.1105 (6) (am) 2. c. Expenditures for project costs for Tax Incremental District Number Six in a city with a population of at least 45,000 that is located in a county that was created in 1836 and that is adjacent to one of the Great Lakes. Such expenditures may be made no later than 26 years after the tax incremental district is created, and may be made through December 31, 2017.

SECTION 3. 66.1105 (7) (at) of the statutes is amended to read:

66.1105 (7) (at) Notwithstanding par. (am), 16 years after the last expenditure identified in the project plan is made 31 years after the district is created if the district to which the plan relates is created before October 1, 1995, and the expenditure period is specified in sub. (6) (am) 2. c.