



State of Wisconsin  
2009 - 2010 LEGISLATURE

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**SENATE SUBSTITUTE AMENDMENT 1,  
TO 2009 SENATE BILL 296**

January 13, 2010 – Offered by Senator LASSA.

1     **AN ACT to amend** 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.30 (1) (f), 74.30 (1) (h), 77.87  
2           (3), 77.88 (5) (a) 1., 77.88 (5) (a) 2., 77.88 (5) (ar) 1., 77.88 (5) (ar) 2., 77.88 (5)  
3           (b) 1., 77.88 (5) (b) 2. and 77.89 (2) (a); and **to create** 77.84 (2m) and 77.87 (3m)  
4           of the statutes; **relating to:** the due date for payment of yield taxes on  
5           merchantable timber cut on damaged managed forest land and the assessment  
6           of payments per acre for damaged managed forest land.

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

7           **SECTION 1.** 74.25 (1) (a) 6. of the statutes is amended to read:  
8           74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational  
9           taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84  
10          (2) (a) and (am) and (2m), and all collections of payments for closed lands under s.  
11          77.84 (2) (b) and (bm) and (2m).

12          **SECTION 2.** 74.25 (1) (a) 8. of the statutes is amended to read:

1           74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections  
2 under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
3 (2) (a) and (am) and (2m).

4           **SECTION 3.** 74.30 (1) (f) of the statutes is amended to read:

5           74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes  
6 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)  
7 (a) and (am) and (2m), and all collections of payments for closed lands under s. 77.84  
8 (2) (b) and (bm) and (2m).

9           **SECTION 4.** 74.30 (1) (h) of the statutes is amended to read:

10           74.30 (1) (h) Retain for the taxation district all woodland tax law collections  
11 under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
12 (2) (a) and (am) and (2m).

13           **SECTION 5.** 77.84 (2m) of the statutes is created to read:

14           77.84 (2m) DAMAGED AREAS. (a) In this subsection:

15           1. “Catastrophic event” has the meaning given in s. 77.87 (3m) (a) 1.

16           2. “Tract” means a quarter-quarter-quarter section of managed forest land.

17           (b) Notwithstanding the amounts specified under sub. (2), if the department  
18 determines that an owner’s managed forest land qualifies for an extension of the due  
19 date for the payment of yield taxes under s. 77.87 (3m), and if that determination is  
20 based on a catastrophic event that occurred within the 15 years immediately  
21 preceding the expiration of the managed forest land order for the land, the owner  
22 shall pay the amounts specified in this subsection instead of the amounts specified  
23 under sub. (2).

24           (c) For 10 years following the expiration of the managed forest land order in  
25 effect at the time of the catastrophic event, an owner of managed forest land

1 described under par. (b) shall pay, for those tracts that qualify for an extension of the  
2 due date of yield taxes under s. 77.87 (3m), the annual per acre amount established  
3 under the order in effect at the time of the catastrophic event, provided that the  
4 managed forest land continues to be subject to a managed forest land order. During  
5 the 10-year period described in this paragraph, sub. (2) (c) and (cm) does not apply  
6 to the amount that is due and payable under this subsection.

7 **SECTION 6.** 77.87 (3) of the statutes is amended to read:

8 77.87 (3) PAYMENT. ~~A~~ Except as provided under sub. (3m), a tax assessed under  
9 sub. (1) or (2) is due and payable to the department on the last day of the month  
10 following the date the certificate is mailed to the owner. The department shall collect  
11 interest at the rate of 12% per year on any tax that is paid later than the applicable  
12 due date under this subsection or sub. (3m) (c). Amounts received shall be credited  
13 to the conservation fund.

14 **SECTION 7.** 77.87 (3m) of the statutes is created to read:

15 77.87 (3m) EXTENSION. (a) In this subsection:

16 1. "Catastrophic event" means damage caused by fire, ice, snow, wind, flooding,  
17 insects, or disease.

18 2. "Tract" means a quarter-quarter-quarter section of managed forest land.

19 (b) An owner of managed forest land may file a petition with the department  
20 to extend the due date for the payment of a tax assessed under sub. (1) or (2) on  
21 merchantable timber cut on one or more tracts if all of the following apply:

22 1. A catastrophic event caused a 50 percent or more reduction in the total  
23 stumpage value of the merchantable timber on all of the tracts for which the petition  
24 is filed.

1           2. The tracts for which the petition is filed constitute at least 15 percent of the  
2 land under the owner's managed forest land order.

3           (c) A petition under par. (b) shall be signed by the owner and a department  
4 forester who certifies that the owner is eligible for an extension as provided under  
5 par. (b). The department may deny a petition that meets the requirements under par.  
6 (b) only if the owner has failed to comply with the management plan that is in effect  
7 on the date that the owner files the petition for extension or if there are delinquent  
8 property or yield taxes on the land. If the petition is denied, the department shall  
9 state the reason for the denial in writing. If the petition is approved, the department  
10 shall extend the due date for the payment of taxes assessed under sub. (1) or (2) for  
11 a period of 10 years following the date on which the department mails a copy of the  
12 certificate of assessment to the owner.

13           **SECTION 8.** 77.88 (5) (a) 1. of the statutes is amended to read:

14           77.88 (5) (a) 1. An amount equal to the past tax liability multiplied by the  
15 number of years the land was designated as managed forest land, less any amounts  
16 paid by the owner under ss. 77.84 (2) (a) and (am) and (2m) and 77.87 and less any  
17 amounts payable by the owner under s. 77.87 (3m).

18           **SECTION 9.** 77.88 (5) (a) 2. of the statutes is amended to read:

19           77.88 (5) (a) 2. Five percent of the stumpage value of the merchantable timber  
20 on the land, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and  
21 (2m) and 77.87 and less any amounts payable by the owner under s. 77.87 (3m).

22           **SECTION 10.** 77.88 (5) (ar) 1. of the statutes is amended to read:

23           77.88 (5) (ar) 1. For the portion of the land that is designated as managed forest  
24 land under the original order, an amount equal to the product of the total net  
25 property tax rate in the municipality in the year prior to the year in which the

1 expanded order is approved and the assessed value of the land for the same year, as  
2 computed by the department of revenue, multiplied by the number of years under the  
3 original order, less any amounts paid by the owner under ss. 77.84 (2) (a) and (2m)  
4 and 77.87, and less any amounts payable by the owner under s. 77.87 (3m), during  
5 the time the land was designated as managed forest land under the original order.

6 **SECTION 11.** 77.88 (5) (ar) 2. of the statutes is amended to read:

7 77.88 (5) (ar) 2. An amount equal to the product of the total net property tax  
8 rate in the municipality in the year prior to this withdrawal and the assessed value  
9 of the land for the same year, as computed by the department of revenue, multiplied  
10 by the number of years the land was designated as land under the expanded order,  
11 less any amounts paid by the owner under ss. 77.84 (2) (am) and (2m) and 77.87, and  
12 less any amounts payable by the owner under s. 77.87 (3m), during the time the land  
13 is designated as managed forest land under the expanded order.

14 **SECTION 12.** 77.88 (5) (b) 1. of the statutes is amended to read:

15 77.88 (5) (b) 1. An amount equal to the past tax liability multiplied by the  
16 number of years since the renewal, less any amounts paid by the owner under ss.  
17 77.84 (2) (a) and (am) and (2m) and 77.87 and less any amounts payable by the owner  
18 under s. 77.87 (3m).

19 **SECTION 13.** 77.88 (5) (b) 2. of the statutes is amended to read:

20 77.88 (5) (b) 2. Five percent of the stumpage value of the merchantable timber  
21 on the land, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and  
22 (2m) and 77.87 and less any amounts payable by the owner under s. 77.87 (3m).

23 **SECTION 14.** 77.89 (2) (a) of the statutes is amended to read:

24 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received  
25 under sub. (1) and under ss. 77.84 (2) (a) and (am) and (2m), 77.85, and 77.876 to the

1 county treasurer and shall deposit the remainder in the municipal treasury. The  
2 payment to the county treasurer for money received before November 1 of any year  
3 shall be made on or before the November 15 after its receipt. For money received on  
4 or after November 1 of any year, the payment to the county treasurer shall be made  
5 on or before November 15 of the following year.

6 **SECTION 15. Initial applicability.**

7 (1) This act first applies to merchantable timber damaged on land that is  
8 subject to a managed forest land order on the effective date of this subsection.

9 (END)