

## 2009 ASSEMBLY BILL 28

February 5, 2009 – Introduced by Representatives DEXTER, WOOD and SUDER, cosponsored by Senator KREITLOW. Referred to Committee on Ways and Means.

1     **AN ACT to create** 66.1105 (5) (bq) of the statutes; **relating to:** the filing of certain  
2           forms related to tax incremental financing district number ten in the city of  
3           Chippewa Falls.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a city or village may create a tax incremental district (TID) in part of its territory. The project plan of the TID may be amended by resolution of a city's planning commission. Before such an amendment may take effect, however, several procedures are required. These procedures include approval by the common council, review by a joint review board, and a public hearing. Once these procedures are completed, the city clerk must submit the amendment and certain forms to the Department of Revenue (DOR). Upon receipt, DOR is required to recalculate and recertify the tax incremental base of the TID. The amendment and forms must be submitted to DOR on or before December 31 of the year in which the changes to the TID take effect.

This bill specifies that if the clerk of the city of Chippewa Falls submits the necessary forms to DOR on or before December 31, 2009, for a TID, the project plan of which was amended or attempted to be amended on January 1, 2007, based on actions taken by the common council in November 2006, DOR must proceed as if the forms had been timely filed on or before December 31, 2007, except that a value increment may not be certified before 2010.

