



**ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO 2009 ASSEMBLY BILL 159**

1     **AN ACT** *to amend* 74.23 (1) (a) 4., 74.23 (1) (a) 5., 74.25 (1) (a) 4., 74.25 (1) (a) 4m.,  
2             74.30 (1) (d), 74.30 (1) (dm) and 74.42 (1); and **to create** 74.315 of the statutes;  
3             **relating to:** the charge-back of refunded or rescinded taxes and of personal  
4             property taxes and sharing certain collected taxes.

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

5             **SECTION 1.** 74.23 (1) (a) 4. of the statutes is amended to read:  
6             74.23 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,  
7             except those subject to sharing under subd. 5.

8             **SECTION 2.** 74.23 (1) (a) 5. of the statutes is amended to read:  
9             74.23 (1) (a) 5. Pay to each taxing jurisdiction within the district its  
10            proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes  
11            under s. 74.315.

1           **SECTION 3.** 74.25 (1) (a) 4. of the statutes is amended to read:

2           74.25 **(1)** (a) 4. Retain all collections of omitted property taxes under s. 70.44,  
3 except those subject to sharing under subd. 4m.

4           **SECTION 4.** 74.25 (1) (a) 4m. of the statutes is amended to read:

5           74.25 **(1)** (a) 4m. Pay to each taxing jurisdiction within the district its  
6 proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes  
7 under s. 74.315.

8           **SECTION 5.** 74.30 (1) (d) of the statutes is amended to read:

9           74.30 **(1)** (d) Retain all collections of omitted property taxes under s. 70.44,  
10 except those subject to sharing under par. (dm).

11           **SECTION 6.** 74.30 (1) (dm) of the statutes is amended to read:

12           74.30 **(1)** (dm) Pay to each taxing jurisdiction within the district its  
13 proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes  
14 under s. 74.315.

15           **SECTION 7.** 74.315 of the statutes is created to read:

16           **74.315 Omitted property. (1)** SUBMISSION. No later than October 1 of each  
17 year, the taxation district clerk shall submit to the department of revenue, on a form  
18 prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be  
19 included on the taxation district's next tax roll, if the total of all such taxes exceeds  
20 \$5,000.

21           **(2)** EQUALIZED VALUATION. After receiving the form under sub. (1), but no later  
22 than November 15, the department of revenue shall determine the amount of any  
23 change in the taxation district's equalized valuation that results from considering  
24 the valuation represented by the taxes described under sub. (1). The department's  
25 determination under this subsection is subject to review only under s. 227.53.

