

2011 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB161)

Received: 02/23/2012

Received By: jkreye

Wanted: As time permits

Companion to LRB:

For: Terry Moulton (608) 266-7511

By/Representing: melissa

May Contact:

Drafter: jkreye

Subject: Tax, Other - miscellaneous

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email: Sen.Moulton@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov
David.Lovell@legis.wisconsin.gov
robin.kite@legis.wisconsin.gov
mary.gibson-glass@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Managed forest land; option to make payments in installments

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 02/23/2012	mduchek 02/23/2012	rschluet 02/23/2012	_____	lparisi 02/23/2012	lparisi 02/23/2012	
				_____	lparisi 02/23/2012		
/2	jkreye 03/06/2012	mduchek 03/08/2012	jmurphy 03/08/2012	_____	sbasford 03/08/2012	sbasford 03/08/2012	

FE Sent For:

<END>

2011 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB161)

Received: 02/23/2012

Received By: jkreye

Wanted: As time permits

Companion to LRB:

For: Terry Moulton (608) 266-7511

By/Representing: melissa

May Contact:

Drafter: jkreye

Subject: Tax, Other - miscellaneous

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email: Sen.Moulton@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov
David.Lovell@legis.wisconsin.gov
robin.kite@legis.wisconsin.gov
mary.gibson-glass@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Managed forest land; option to make payments in installments

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 02/23/2012	mduchek 02/23/2012	rschluet 02/23/2012	_____	lparisi 02/23/2012	lparisi 02/23/2012	

MD
3/8/12
11

JK
3/8
<END>

lparisi
02/23/2012
resubmitted -
added cc's

FE Sent For:

2011 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB161)

Received: 02/23/2012

Received By: jkreye

Wanted: As time permits

Companion to LRB:

For: Terry Moulton (608) 266-7511

By/Representing: melissa

May Contact:

Drafter: jkreye

Subject: Tax, Other - miscellaneous

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email: Sen.Moulton@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

David Lovell (LC)
Robin Kite / M66

Pre Topic:

No specific pre topic given

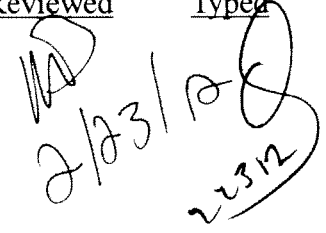
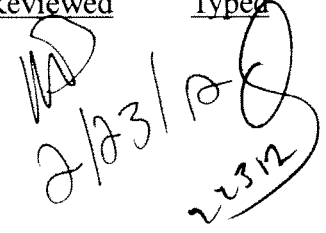
Topic:

Managed forest land; option to make payments in installments

Instructions:

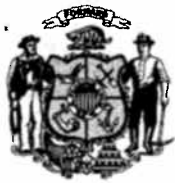
See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye			_____	_____		

FE Sent For:

<END>



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBa2477/1

JK:f...

red

**SENATE AMENDMENT ,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2011 SENATE BILL 161**

*Bhr
SA*

NOW

D-N

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 7, line 19: after that line insert:

3 **SECTION 6g.** 74.29 (3) of the statutes is created to read:

4 74.29 (3) On or before August 20, a taxation district treasurer shall pay to the

5 county treasurer 20 percent of the collections of any 2nd installment payments of the

6 taxes imposed under s. 77.84 (2) (a), (am), (d), and (e) 1. a. and 2. a. and 48 percent

7 of the collections of any 2nd installment payments for closed lands under s. 77.84 (2)

8 (b), (bm), and (e) 1. b. and 2. b.”

9 **2.** Page 12, line 25: after that line insert:

10 **SECTION 21g.** 77.84 (2) (a) of the statutes is amended to read:

11 77.84 (2) (a) For managed forest land orders that take effect before April 28,

12 2004, each owner of managed forest land shall pay to each municipal treasurer an

1 acreage share of 74 cents per acre in full on or before January 31, or in 2 equal
2 installments, with the first installment payable on or before January 31 and the 2nd
3 installment payable on or before July 31.”.

History: 1985 a. 29; 1987 a. 378; 1995 a. 27; 1997 a. 35; 2003 a. 228; 2005 a. 299.

4 **3.** Page 13, line 4: after “treasurer,” insert “in full”.

5 **4.** Page 13, line 5: after “31,” insert “or in 2 equal installments as described
6 under par. (a).”.

7 **5.** Page 13, line 7: after that line insert:

8 “SECTION 22g. 77.84 (2) (b) of the statutes is amended to read:

9 77.84 (2) (b) For managed forest land orders that take effect before April 28,
10 2004, in addition to the payment under par. (a), each owner shall pay \$1 for each acre
11 that is designated as closed under s. 77.83. The payment shall be made to each
12 municipal treasurer in full on or before January 31, or in 2 equal installments, with
13 the first installment payable on or before January 31 and the 2nd installment
14 payable on or before July 31.”.

History: 1985 a. 29; 1987 a. 378; 1995 a. 27; 1997 a. 35; 2003 a. 228; 2005 a. 299.

15 **6.** Page 13, line 12: after “treasurer,” insert “in full”.

16 **7.** Page 13, line 12: after “31,” insert “or in 2 equal installments as described
17 under par. (b).”.

18 **8.** Page 13, line 19: after “treasurer” insert “in full”.

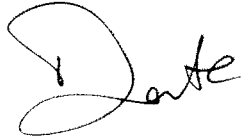
19 **9.** Page 13, line 20: after “31,” insert “or in 2 equal installments as described
20 under par. (a).”.

21 **10.** Page 13, line 23: after “treasurer” insert “in full”.

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBa2477/1dn

JK:y:...



Senator Moulton:

Please review this draft carefully to ensure that it is consistent with your intent. The collection and distribution of tax payments is fairly complicated so I'm not absolutely certain, given the short timeframe, that I have covered all the necessary cross-references to make this proposal work.

Please note that property-related tax payments received after January 31 typically go to the county treasurer and the county treasurer distributes the taxation district's share to the taxation district in August. The taxation district, in turn, settles with the county on or before August 20 any tax collections that the taxation district has not previously distributed to the county.

In order to avoid the complexities of the settlement process, and the complexities of the payment structure under managed forest land, this amendment requires that a taxpayer pay 2nd installment payments to the taxation district treasurer rather than the county treasurer and that the taxation district treasurer settle for the county's share of payments on or before August 20.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBa2477/1dn
JK:med:rs

February 23, 2012

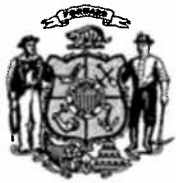
Senator Moulton:

Please review this draft carefully to ensure that it is consistent with your intent. The collection and distribution of tax payments is fairly complicated so I'm not absolutely certain, given the short timeframe, that I have covered all the necessary cross-references to make this proposal work.

Please note that property-related tax payments received after January 31 typically go to the county treasurer and the county treasurer distributes the taxation district's share to the taxation district in August. The taxation district, in turn, settles with the county on or before August 20 any tax collections that the taxation district has not previously distributed to the county.

In order to avoid the complexities of the settlement process, and the complexities of the payment structure under managed forest land, this amendment requires that a taxpayer pay 2nd installment payments to the taxation district treasurer rather than the county treasurer and that the taxation district treasurer settle for the county's share of payments on or before August 20.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBa2477/Y
JK:med:rs

Stays RMR

**SENATE AMENDMENT ,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2011 SENATE BILL 161**

in Tier 3 b
due filed 3-7

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 7, line 19: after that line insert:

3 "SECTION 6g. 74.29 (3) of the statutes is created to read:

or subsequent

4 74.29 (3) On or before August 20, a taxation district treasurer shall pay to the

5 county treasurer 20 percent of the collections of any 2nd installment payments of the

6 taxes imposed under s. 77.84 (2) (a), (am), (d), and (e) 1. a. and 2. a. and 48 percent

7 of the collections of any 2nd installment payments for closed lands under s. 77.84 (2)

8 (b), (bm), and (e) 1. b. and 2. b."

or subsequent

9 **2.** Page 12, line 25: after that line insert:

10 "SECTION 21g. 77.84 (2) (a) of the statutes is amended to read:

11 77.84 (2) (a) For managed forest land orders that take effect before April 28,

12 2004, each owner of managed forest land shall pay to each municipal treasurer an

i g

1 acreage share of 74 cents per acre in full on or before January 31 or in 2 equal
2 installments, with the first installment payable on or before January 31 and the 2nd
3 installment payable on or before July 31." *or in installments as provided*

by ordinance under s. 74.12

4 **3.** Page 13, line 4: after "treasurer," insert "in full".

5 **4.** Page 13, line 5: after "31," insert "or in 2 equal installments as described
6 under par. (a).".

7 **5.** Page 13, line 7: after that line insert:

8 "SECTION 22g. 77.84 (2) (b) of the statutes is amended to read:

9 77.84 (2) (b) For managed forest land orders that take effect before April 28,
10 2004, in addition to the payment under par. (a), each owner shall pay \$1 for each acre
11 that is designated as closed under s. 77.83. The payment shall be made to each
12 municipal treasurer in full on or before January 31 or in 2 equal installments, with
13 the first installment payable on or before January 31 and the 2nd installment
14 payable on or before July 31".

15 **6.** Page 13, line 12: after "treasurer," insert "in full".

16 **7.** Page 13, line 12: after "31," insert "or in 2 equal installments as described
17 under par. (b).".

18 **8.** Page 13, line 19: after "treasurer" insert "in full".

19 **9.** Page 13, line 20: after "31," insert "or in 2 equal installments as described
20 under par. (a).".

21 **10.** Page 13, line 23: after "treasurer" insert "in full".

