



## 2011 SENATE BILL 531

February 29, 2012 - Introduced by Senator DARLING, cosponsored by Representatives J. OTT, LEMAHIEU and STROEBEL. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to create* 43.64 (2) (c) of the statutes; **relating to:** exempting a city, town,  
2             village, or school district from a county library tax.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate.

This bill provides an exemption from the county library tax if the city, town, village, or school district levies a tax for public library services and spends for a library fund an amount that is not less than the average of the three previous years, the county board approves the exemption, and (for the first year of exemption under this new method) the city, town, village, or school district qualified for the exemption using the current law method described above in each of the three previous years.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

3             **SECTION 1.** 43.64 (2) (c) of the statutes is created to read:

