



2013 SENATE BILL 197

May 23, 2013 – Introduced by Senators PETROWSKI, L. TAYLOR and HARRIS, cosponsored by Representatives STONE, C. TAYLOR, MURPHY, TITTL, BERNIER, MURTHA, MURSAU, RIPP, CRAIG, KRUG, HULSEY, SPIROS and WRIGHT. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

1 **AN ACT to create** 74.11 (13) and 74.12 (11m) of the statutes; **relating to:** the late
2 payment of property taxes because of a medical emergency.

Analysis by the Legislative Reference Bureau

Under current law, an installment payment of property taxes is delinquent, and subject to interest and penalties, if it is not paid on or before five working days after the due date. If a taxpayer fails to make an installment payment, the total amount of unpaid taxes is due, not just the amount of the installment, and interest is calculated on the total unpaid amount from the due date of the first installment.

Under this bill, no installment of property taxes is delinquent, and no interest or penalties are imposed on the unpaid amount, if all of the following apply:

1. The taxpayer pays the installment no later than 60 days after the due date.
2. The taxpayer submits to the governing body of the taxation district documentation from a licensed physician or health care provider that shows that the taxpayer was hospitalized or otherwise incapacitated because of a medical emergency during the time when the installment was due.
3. The taxpayer has not previously been granted an exemption from paying interest and penalties on a late installment because of a medical emergency.
4. The governing body approves the exemption from paying interest and penalties on the late installment.

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

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

1 **SECTION 1.** 74.11 (13) of the statutes is created to read:

2 **74.11 (13)** LATE PAYMENTS RESULTING FROM MEDICAL EMERGENCY. No installment
3 is delinquent under sub. (7) or (8), and no interest or penalties are imposed on the
4 past due amount under sub. (11), if all of the following apply:

5 (a) The installment is paid no later than 60 days after the date on which it is
6 due.

7 (b) The taxpayer submits to the governing body of the taxation district
8 documentation that shows that the taxpayer was hospitalized or otherwise
9 incapacitated because of a medical emergency during the time when the installment
10 was due, including documentation from a licensed physician or health care provider
11 that affirms that the taxpayer had such a medical emergency.

12 (c) The taxpayer has not previously been granted an exemption from penalties
13 and interest under this subsection.

14 (d) The taxation district's governing body determines that the taxpayer's
15 documentation shows the taxpayer was unable to pay the installment when it was
16 due as a result of the taxpayer's medical emergency and the governing body notifies
17 the taxpayer of its determination.

18 **SECTION 2.** 74.12 (11m) of the statutes is created to read:

19 **74.12 (11m)** LATE PAYMENTS RESULTING FROM MEDICAL EMERGENCY. No
20 installment is delinquent under sub. (7) or (8), and no interest or penalties are
21 imposed on the past due amount under sub. (10), if all of the following apply:

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1 (a) The installment is paid no later than 60 days after the date on which it is
2 due.

3 (b) The taxpayer submits to the governing body of the taxation district
4 documentation that shows that the taxpayer was hospitalized or otherwise
5 incapacitated because of a medical emergency during the time when the installment
6 was due, including documentation from a licensed physician or health care provider
7 that affirms that the taxpayer had such a medical emergency.

8 (c) The taxpayer has not previously been granted an exemption under this
9 subsection.

10 (d) The taxation district's governing body determines that the taxpayer's
11 documentation shows the taxpayer was unable to pay the installment when it was
12 due as a result of the taxpayer's medical emergency and the governing body notifies
13 the taxpayer of its determination.

14 **SECTION 3. Initial applicability.**

15 (1) This act first applies retroactively to installments due on January 31, 2013.

16 **SECTION 4. Effective date.**

17 (1) This act takes effect retroactively to January 31, 2013.

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(END)