

2013 DRAFTING REQUEST

Bill

Received: **2/22/2013** Received By: **jkreye**
Wanted: **As time permits** Same as LRB:
For: **Lena Taylor (608) 266-5810** By/Representing: **eric**
May Contact: Drafter: **jkreye**
Subject: **Tax, Property - other** Addl. Drafters:
Extra Copies:

Submit via email: **YES**
Requester's email: **Sen.Taylor@legis.wisconsin.gov**
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Late payment of property taxes not delinquent if caused by a medical emergency

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>
/?	jkreye 2/26/2013			_____			
/P1	jkreye 3/11/2013	jdyer 3/11/2013	rschluet 3/11/2013	_____	lparisi 3/11/2013		State S&L
/1		jdyer 3/11/2013	rschluet 3/11/2013	_____	sbasford 3/11/2013	rosrose 3/15/2013	State S&L

FE Sent For:

at
intro

<END>

2013 DRAFTING REQUEST

Bill

Received: **2/22/2013** Received By: **jkreye**
 Wanted: **As time permits** Same as LRB:
 For: **Lena Taylor (608) 266-5810** By/Representing: **eric**
 May Contact: Drafter: **jkreye**
 Subject: **Tax, Property - other** Addl. Drafters:
 Extra Copies:

Submit via email: **YES**
 Requester's email: **Sen.Taylor@legis.wisconsin.gov**
 Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Late payment of property taxes not delinquent if caused by a medical emergency

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>
/?	jkreye 2/26/2013			_____			
/P1	jkreye 3/11/2013	jdyer 3/11/2013	rschluet 3/11/2013	_____	lparisi 3/11/2013		State S&L
/1		jdyer 3/11/2013	rschluet 3/11/2013	_____	sbasford 3/11/2013		State S&L

FE Sent For:

<END>

2013 DRAFTING REQUEST

Bill

Received: 2/22/2013 Received By: jkreye
 Wanted: As time permits Same as LRB:
 For: Lena Taylor (608) 266-5810 By/Representing: eric
 May Contact: Drafter: jkreye
 Subject: Tax, Property - other Addl. Drafters:
 Extra Copies:

Submit via email: YES
 Requester's email: Sen.Taylor@legis.wisconsin.gov
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Late payment of property taxes not delinquent if caused by a medical emergency

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>
/?	jkreye 2/26/2013	1 3/11 jld					
/P1		jdyer 3/11/2013	rschluet 3/11/2013		lparisi 3/11/2013		State S&L

FE Sent For:

3/11/13 <END>

2013 DRAFTING REQUEST

Bill

Received: 2/22/2013 Received By: jkreye
 Wanted: As time permits Same as LRB:
 For: Lena Taylor (608) 266-5810 By/Representing: eric
 May Contact: Drafter: jkreye
 Subject: Tax, Property - other Addl. Drafters:
 Extra Copies:

Submit via email: YES
 Requester's email: Sen.Taylor@legis.wisconsin.gov
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Late payment of property taxes not delinquent if caused by a medical emergency

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>
/?	jkreye / P1	3 / 11 jld		_____	_____		

FE Sent For:

<END>

2-22-13
 Eric Peterson — Sen Taylor.
 installment payments under 74.11 & 74.12

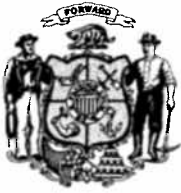
if medical emergency — condition
 have within 2 months to — affirmed by doctor
 pay from due date — unexpected?
 due after January 31 — admitted to hospital

retroactive to the January 2013 installment

* would not become due & payable in full if
 missed an installment payment due to a medical
 emergency

— may only use this one per taxpayer/
 (property?)

— governing body approves



Jed

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 2-26-13

D-N

✓

Gen

1 AN ACT ...; relating to: the late payment of property taxes because of a medical
2 emergency.

Analysis by the Legislative Reference Bureau

De five

Under current law, an installment payment of property taxes is delinquent, and subject to interest and penalties, if it is not paid on before 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. ✓ *taxes*

*

Under this bill, no installment of property 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 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. ✓

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[✓] as a result of
16 the taxpayer's medical emergency and the governing body notifies the taxpayer of
17 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:

when it was due

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.[✓]

when it was due

10 (d) The taxation district's governing body determines that the taxpayer's
11 documentation shows the taxpayer was unable to pay the installment as a result of
12 the taxpayer's medical emergency and the governing body notifies the taxpayer of
13 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} on January 31, 2013.[✓]

18 (END)

d-note
↓

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1712/P1dn

JK: ↑...

date

Jld

Senator Taylor: ✓

Please review this draft carefully to ensure that it is consistent with your intent. ✓

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**

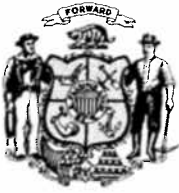
LRB-1712/P1dn
JK:jld:rs

March 11, 2013

Senator Taylor:

Please review this draft carefully to ensure that it is consistent with your intent.

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



2013 BILL

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 2-11-13

Woolley

4

from a licensed physician
or health-care provider ✓

Regen

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 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.

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:

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.

18

(END)

Rose, Stefanie

From: Peterson, Eric
Sent: Friday, March 15, 2013 1:37 PM
To: LRB.Legal
Subject: Draft Review: LRB -1712/1 Topic: Late payment of property taxes not delinquent if caused by a medical emergency

Please Jacket LRB -1712/1 for the SENATE.