



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

June 3, 2013

MEMORANDUM

To: Senator Petrowski

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2013 SB 197** (LRB-1712/1) **by DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

May 20, 2013

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on 2013 SB 197 Relating to Late Payment of Property Taxes Because of a Medical Emergency

The Department of Revenue has the following concerns with the bill:

(1) The bill could lead to problems in the settlement process. For those municipalities that are on the standard two installment system, the tax roll is turned over the county in February. The bill would permit the municipal board to decide to grant an exemption on interest and penalties after the roll is taken over by the county.

(2) As we read the bill, the exemption can, in effect, be claimed only once in a lifetime. Is our interpretation correct?

We suggest the changes be effective for payments in 2014, to permit the Department to notify municipalities and counties of the change in the law and to permit them to adjust their collection procedures appropriately.

If you have any questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Senator Jerry Petrowski