



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

March 6, 2014

MEMORANDUM

To: Senator Cullen

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

Subject: Technical Memorandum to **2013 SB 618** (LRB-2643/1) 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

March 05, 2014

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Robert Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2013 SB 618 Regarding Payment of Property Taxes
in Multiple Installments for Low Income Taxpayers

The Department of Revenue (DOR) has the following concerns regarding the bill:

1. The bill provides that the new law first apply to the property tax assessments as of January 1, 2014. The effective date may not allow enough time for counties and municipalities to update their systems and procedures. Developing income review procedures and implementing them, as well as instituting 12 installments would require adequate time for the jurisdictions to assure these steps would be executed properly. DOR suggests that the proposed law first apply to the property tax assessments as of January 1, 2015, so that the new law can be accurately and consistently applied across the state.
2. The bill uses the language, "city treasurer" and "treasurer of a city," and may lead to a misinterpretation that only cities are subject to the bill. DOR recommends that these phrases be replaced with "municipal treasurer" and "treasurer of a municipality" to be inclusive of all relevant jurisdictions, including cities, towns and villages.

If you have any questions on the technical memorandum, please contact Yuko Iwata at 267-9892 or yuko.iwata@revenue.wi.gov.

Cc: Senator Timothy Cullen