

State of Wisconsin



2013 Senate Bill 253

Date of enactment: **November 7, 2013**
Date of publication*: **November 8, 2013**

2013 WISCONSIN ACT 54

AN ACT *to repeal* 71.69 and 77.16; *to renumber* 71.07 (5n) (a) 1. and 71.28 (5n) (a) 1.; *to renumber and amend* 565.30 (3) (a); *to amend* 70.995 (8) (a), 70.995 (8) (b) 1., 70.995 (8) (c) 2., 70.995 (8) (d), 71.09 (11) (a), 73.03 (54), 74.25 (1) (a) 8., 74.30 (1) (h), 77.17 (1), 77.17 (2), 77.91 (3m), 78.005 (3), 78.09 (6) and 78.09 (7); and *to create* 71.07 (5n) (a) 1. b., 71.07 (5n) (a) 1. c., 71.28 (5n) (a) 1. b. and 71.28 (5n) (a) 1. c. of the statutes; **relating to:** deadlines for claiming lottery prizes, motor vehicle fuel bulk plants, repealing the woodland tax, property tax publications, the manufacturing and agriculture tax credit, manufacturing property tax assessment objections, and reporting capital stock transfers.

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

SECTION 1. 70.995 (8) (a) of the statutes is amended to read:

70.995 (8) (a) The secretary of revenue shall establish a state board of assessors, which shall be comprised of the members of the department of revenue whom the secretary designates. The state board of assessors shall investigate any timely objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state board of assessors, after having made the investigation, shall notify the person assessed or the person's agent and the appropriate municipality of its determination by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state board of assessors shall make its determination on or before April 1 of the year after the filing. If the determination results in a refund of property taxes paid, the state board of assessors shall include in the determination a finding of whether the refund is due to false or incomplete information supplied by the person assessed. The person assessed or the municipality having been notified of the determination of the state board of

assessors shall be deemed to have accepted the determination unless the person or municipality files a petition for review with the clerk of the tax appeals commission as provided in s. 73.01 (5) and the rules of practice promulgated by the commission. If an assessment is reduced by the state board of assessors, the municipality affected may file an appeal seeking review of the reduction, or may, within 30 days after the person assessed files a petition for review, file a cross-appeal, before the tax appeals commission even though the municipality did not file an objection to the assessment with the board. If the board does not overrule a change from assessment under this section to assessment under s. 70.32 (1), the affected municipality may file an appeal before the tax appeals commission. If an assessment is increased by the board, the person assessed may file an appeal seeking review of the increase, or may, within 30 days after the municipality files a petition for review, file a cross-appeal, before the commission even though the person did not file an objection to the assessment with the board.

SECTION 2. 70.995 (8) (b) 1. of the statutes is amended to read:

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

70.995 (8) (b) 1. The department of revenue shall annually notify each manufacturer assessed under this section and the municipality in which the manufacturing property is located of the full value of all real and personal property owned by the manufacturer. The notice shall be in writing and shall be sent by 1st class mail or electronic mail. In addition, the notice shall specify that objections to valuation, amount, or taxability must be filed with the state board of assessors ~~within no later than 60 days of issuance~~ after the date of the notice of assessment, that objections to a change from assessment under this section to assessment under s. 70.32 (1) must be filed ~~within no later than 60 days after receipt~~ the date of the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is not filed until the fee is paid. For purposes of this subdivision, an objection is considered timely filed if received by the state board of assessors no later than 60 days after the date of the notice or sent to the state board of assessors by certified mail in a properly addressed envelope, with postage paid, that is post-marked before midnight of the last day for filing. A statement shall be attached to the assessment roll indicating that the notices required by this section have been mailed and failure to receive the notice does not affect the validity of the assessments, the resulting tax on real or personal property, the procedures of the tax appeals commission or of the state board of assessors, or the enforcement of delinquent taxes by statutory means.

SECTION 3. 70.995 (8) (c) 2. of the statutes is amended to read:

70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file supplemental information to support the manufacturer's objection ~~within no later than 60 days from the date the objection is filed.~~ The state board of assessors shall notify the municipality in which the manufacturer's property is located of supplemental information filed by the manufacturer under this subdivision, if the municipality has filed an appeal related to the objection.

SECTION 4. 70.995 (8) (d) of the statutes is amended to read:

70.995 (8) (d) A municipality may file an objection with the state board of assessors to the amount, valuation, or taxability under this section or to the change from assessment under this section to assessment under s. 70.32 (1) of a specific property having a situs in the municipality, whether or not the owner of the specific property in question has filed an objection. Objection shall be made on a form prescribed by the department and filed with the board ~~within 60 days of the date of the issuance of the assessment in question~~ the time prescribed in par. (b) 1. If the person assessed files an objection and the municipality affected does not file an objection, the municipality affected may file an appeal to that objection within 15 days after the person's objection is filed. A \$45 filing fee shall be paid when the objection

is filed unless a fee has been paid in respect to the same piece of property and that appeal has not been finally adjudicated. The objection is not filed until the fee is paid. The board shall forthwith notify the person assessed of the objection filed by the municipality.

SECTION 5. 71.07 (5n) (a) 1. of the statutes is renumbered 71.07 (5n) (a) 1. a.

SECTION 6. 71.07 (5n) (a) 1. b. of the statutes is created to read:

71.07 (5n) (a) 1. b. For purposes of subd. 1. a., property owned by the claimant is valued at its original cost and property rented by the claimant is valued at an amount equal to the annual rental paid by the claimant, less any annual rental received by the claimant from sub-rentals, multiplied by 8.

SECTION 7. 71.07 (5n) (a) 1. c. of the statutes is created to read:

71.07 (5n) (a) 1. c. For purposes of subd. 1. a., the average value of property is determined by averaging the values at the beginning and ending of the taxable year, except that the secretary of revenue may require the averaging of monthly values during the taxable year, if such averaging is reasonably required to properly reflect the average value of the claimant's property.

SECTION 8. 71.09 (11) (a) of the statutes is amended to read:

71.09 (11) (a) The tax shown on the return or, if no return is filed, the tax, minus amounts withheld under subch. X, is less than ~~\$200~~ \$500.

SECTION 9. 71.28 (5n) (a) 1. of the statutes is renumbered 71.28 (5n) (a) 1. a.

SECTION 10. 71.28 (5n) (a) 1. b. of the statutes is created to read:

71.28 (5n) (a) 1. b. For purposes of subd. 1. a., property owned by the claimant is valued at its original cost and property rented by the claimant is valued at an amount equal to the annual rental paid by the claimant, less any annual rental received by the claimant from sub-rentals, multiplied by 8.

SECTION 11. 71.28 (5n) (a) 1. c. of the statutes is created to read:

71.28 (5n) (a) 1. c. For purposes of subd. 1. a., the average value of property is determined by averaging the values at the beginning and ending of the taxable year, except that the secretary of revenue may require the averaging of monthly values during the taxable year, if such averaging is reasonably required to properly reflect the average value of the claimant's property.

SECTION 12. 71.69 of the statutes is repealed.

SECTION 13. 73.03 (54) of the statutes is amended to read:

73.03 (54) To publish instructional material that provides information to persons who wish to object to valuations under s. 70.47 and to ~~distribute~~ make available that material ~~in sufficient quantity~~ to taxation districts.

SECTION 14. 74.25 (1) (a) 8. of the statutes is amended to read:

74.25 (1) (a) 8. Retain for the taxation district all ~~woodland tax law collections under s. 77.16 and~~ 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am).

SECTION 15. 74.30 (1) (h) of the statutes is amended to read:

74.30 (1) (h) Retain for the taxation district all ~~woodland tax law collections under s. 77.16 and~~ 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am).

SECTION 16. 77.16 of the statutes is repealed.

SECTION 17. 77.17 (1) of the statutes is amended to read:

77.17 (1) If the rule is not inconsistent with the contract entered into under s. 77.03 ~~or 77.16 (4); or~~

SECTION 18. 77.17 (2) of the statutes is amended to read:

77.17 (2) If the owner agrees to modify the contract entered into under s. 77.03 ~~or 77.16 (4)~~ to require compliance with the rules.

SECTION 19. 77.91 (3m) of the statutes is amended to read:

77.91 (3m) REPORT TO LEGISLATURE. Beginning with calendar year 1992, the department shall calculate for each calendar year whether the amount of land exempt from penalty or tax under s. 77.10 (2) (c), ~~77.16 (1m) or 77.88 (8)~~ that is withdrawn during that calendar year under s. 77.10 or 77.88 ~~or declassified or withdrawn under s. 77.16 (7)~~ exceeds 1% of the total amount of land that is subject to contracts under subch. I or subject to orders under this subchapter on December 31 of that calendar year. If the amount of withdrawn or classified land that is so exempt exceeds 1%, the department shall make a report of its calculations to the governor and the chief clerk of each house of the legislature for distribution to the appropriate standing committees under s. 13.172 (3).

SECTION 20. 78.005 (3) of the statutes is amended to read:

78.005 (3) “Bulk plant” means a motor vehicle fuel storage facility, other than a terminal, that is primarily used to redistribute motor vehicle fuel by transporting it in vehicles that have a capacity of 4,200 gallons or less.

SECTION 21. 78.09 (6) of the statutes is amended to read:

78.09 (6) Subject to ~~gallonage limits and other~~ conditions established by the department, the department shall provide for the payment of the tax imposed by this subchapter by a person importing motor vehicle fuel from a bulk plant ~~in a vehicle capable of carrying not more than 4,200 gallons if the destination of that vehicle is no more than 25 miles from the border~~ located outside of this state.

SECTION 22. 78.09 (7) of the statutes is amended to read:

78.09 (7) Subject to ~~gallonage limits and other~~ conditions established by the department, the department shall provide for export by and the certification for exemption from the tax imposed by this subchapter to a wholesale distributor exporting motor vehicle fuel out of a bulk plant ~~in a vehicle capable of carrying not more than 4,200 gallons if the to a destination of that vehicle is no more than 25 miles from the border~~ outside of this state.

SECTION 23. 565.30 (3) (a) of the statutes is renumbered 565.30 (3) (a) 1. and amended to read:

565.30 (3) (a) 1. ~~The~~ Except as provided in subd. 2., the holder of a winning lottery ticket or lottery share may claim a prize within 180 days after the drawing or other selection in which the prize is won ~~or~~

2. The holder of a winning lottery ticket or lottery share for an instant game or scratch-off game may claim a prize within 180 days after the game’s end date, as determined by the administrator, whichever is later.

SECTION 24. Initial applicability.

(1) MANUFACTURING AND AGRICULTURE CREDIT. The renumbering of sections 71.07 (5n) (a) 1. and 71.28 (5n) (a) 1. of the statutes and the creation of sections 71.07 (5n) (a) 1. b. and c. and 71.28 (5n) (a) 1. b. and c. of the statutes first apply to taxable years beginning on January 1, 2013.