

2013 Senate Bill 299 (LRB -3103)

An Act to create 70.62 (4) of the statutes; relating to: an exemption from the county property tax levy for municipalities on Madeline Island and Washington Island that levy taxes for airports or for public health or economic development services. (FE)

2013

09-13.	S.	Introduced by Senator Jauch ; cosponsored by Representative Bewley .	360
09-13.	S.	Read first time and referred to Committee on Workforce Development, Forestry, Mining, and Revenue	360
10-03.	S.	Fiscal estimate received	
10-08.	S.	Senate Amendment 1 offered by Senator Jauch (LRB a0895)	392
11-07.	S.	Public hearing held	
11-13.	S.	Senate Amendment 2 offered by Senator Jauch (LRB a1204)	493

2014

01-15.	S.	Executive action taken	
01-21.	S.	Report adoption of Senate Amendment 1 recommended by Committee on Workforce Development, Forestry, Mining, and Revenue, Ayes 5, Noes 0	586
01-21.	S.	Report adoption of Senate Amendment 2 recommended by Committee on Workforce Development, Forestry, Mining, and Revenue, Ayes 5, Noes 0	586
01-21.	S.	Report passage as amended recommended by Committee on Workforce Development, Forestry, Mining, and Revenue, Ayes 5, Noes 0	586
01-21.	S.	Available for scheduling	
02-11.	S.	Senate Amendment 3 offered by Senators Jauch and Lasee (LRB a1661)	646
03-07.	S.	Referred to joint committee on Finance by Committee on Senate Organization pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0	743
03-07.	S.	Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0	743
03-07.	S.	Placed on calendar 3-11-2014 pursuant to Senate Rule 18(1)	743
03-11.	S.	Read a second time	754
03-11.	S.	Senate Amendment 1 adopted	754
03-11.	S.	Senate Amendment 2 adopted	754
03-11.	S.	Senate Amendment 3 adopted	754
03-11.	S.	Ordered to a third reading	754
03-11.	S.	Rules suspended	754
03-11.	S.	Read a third time and passed , Ayes 33, Noes 0	754
03-11.	S.	Ordered immediately messaged	754
03-12.	A.	Received from Senate	737
03-18.	A.	Read first time and referred to committee on Rules	750
03-20.	A.	Rules suspended to withdraw from committee on Rules and take up	
03-20.	A.	Read a second time	
03-20.	A.	Ordered to a third reading	
03-20.	A.	Rules suspended	
03-20.	A.	Read a third time and concurred in	
03-20.	A.	Ordered immediately messaged	
03-21.	S.	Received from Assembly concurred in	

AMB

2013

ENROLLED BILL

13en SB-299

ADOPTED DOCUMENTS:

Orig Engr SubAmdt

13-3103/1

Amendments to above (if none, write "NONE"): SA1 — a 0895/1

SA2 a 1204/1

SA3 a 1661/1

Corrections - show date (if none, write "NONE"): None

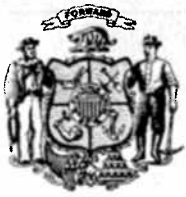
Topic Rel as amended

3-27-14

Date

J. R. Miller

Enrolling Drafter



2013 SENATE BILL 299

September 13, 2013 – Introduced by Senator JAUCH, cosponsored by Representative BEWLEY. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

1 AN ACT *to create* 70.62 (4) of the statutes; **relating to:** an exemption from the
2 county property tax levy for municipalities on Madeline Island and Washington
3 Island that levy taxes for airports or for public health or economic development
4 services.

Analysis by the Legislative Reference Bureau

Under this bill, a town located on Madeline Island or Washington Island is exempt from the county property tax levy related to operating or maintaining, or providing services to, an airport or for public health or economic development services, if the town levies a tax for the same purposes and in an amount that is proportionate to the amount the county levies for those purposes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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:

5 SECTION 1. 70.62 (4) of the statutes is created to read:

SENATE BILL 299

SECTION 1

1 70.62 (4) EXEMPTION FROM LEVY. (a) If a county levies a tax under sub. (1) for
 2 operating or maintaining, or providing services to, an airport, for public health
 3 services, or economic development services, a town located in the county, and on
 4 Madeline Island or Washington Island, shall be exempt from the taxes levied for such
 5 purposes if the town applies to the county for an exemption, and the town provides
 6 documentation with the application that indicates that the town levies a tax for the
 7 same purpose that is at least equal to the amount calculated as follows:

8 1. Divide the amount of tax the county levied in the prior year for operating or
 9 maintaining, or providing services to, an airport, for public health services, or
 10 economic development services, less any amount levied for capital expenditures, by
 11 the equalized valuation of property in that area of the county that was subject to the
 12 county property tax levy for such services in the prior year.

13 2. Multiply the amount determined under subd. 1. by the equalized valuation
 14 of property in the town for the current year.

15 (b) For purposes of par. (a), "public health services" includes emergency fire,
 16 ambulance, and medical services and operating or maintaining a community health
 17 care clinic. For purposes of par. (a), "economic development services" includes
 18 providing community, business, and economic development information and
 19 assistance services and programs, loans, surveys, design assistance, site preparation
 20 and infrastructure for brownfield development, administrative assistance, and
 21 permitting assistance.

SECTION 2. Initial applicability.

22
 23 (1) This act first applies to the property tax assessments as of January 1, 2013.

(END)

INS. SAI-1

INS. SAI-2

INS. SA 3

INS. SAI-3



**SENATE AMENDMENT 1,
TO SENATE BILL 299**

October 8, 2013 – Offered by Senator JAUCH.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 5: after “exemption” insert “no later than September 1 of the
3 year to which the exemption relates”.

4 **2.** Page 2, line 14: after that line insert:

5 (am) The county board shall make a decision to approve or disapprove an
6 application received under par. (a), and notify the applicant of its decision, no later
7 than 30 days after the date on which it receives the application. If the county board
8 disapproves an application under par. (a) the town may appeal the county board’s
9 decision to the circuit court of the county”.

10 **3.** Page 2, line 23: delete “2013” and substitute “2014”.

11 (END)

SAI-1

SAI-2

SAI-3



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBa1661/1
JK:sac:jm

**SENATE AMENDMENT 3,
TO SENATE BILL 299**

February 11, 2014 - Offered by Senators JAUCH and LASEE.

1 At the locations indicated, amend the bill as follows:

2 1. Page 2, line 21: after that line insert:

3 "(c) No county may increase its levy on any municipality to compensate for
4 granting the exemption under par. (a)".

5 (END)

SA3