



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2013 Senate Bill 342**

**Senate Amendment 1**

*Memo published:* February 18, 2014

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**2013 Senate Bill 342** allows a tax incremental district (TID), upon approval by the joint review board, to become a donor TID and provide increments to a recipient environmental remediation tax incremental district (ERTID) created by the same city or village. The bill also allows the governing body of a political subdivision to adopt a resolution requesting that the Department of Revenue (DOR) allocate environmental remediation tax increments from an ERTID that has recovered all eligible costs to certain TIDs that are not ERTIDs. Generally, an ERTID may become a donor ERTID to a TID in the same situations in which a TID may become a donor TID. Increments from the donor ERTID may be generated until the earlier of: (1) 23 years after the creation of the donor ERTID; or (2) the recovery of all project costs for the recipient TID.

**Senate Amendment 1** only allows this type of transfer between ERTIDs and regular TIDs that are within the City of Kaukauna.

### **Bill History**

Senator Cowles introduced Senate Amendment 1 on February 3, 2014. On February 5, 2014, the Senate Committee on Workforce Development, Forestry, Mining, and Revenue recommended adoption of the amendment and passage of the bill, as amended, by votes of Ayes, 5; Noes, 0.

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