



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-2907/en
CMH:ahe

2015 ASSEMBLY BILL 682

1 **AN ACT** *to amend* 66.0602 (4) (c), 74.23 (1) (a) 2., 74.25 (1) (a) 2., 74.30 (1) (b),
2 74.30 (1) (c) and 77.585 (8) (a) of the statutes; **relating to:** technical corrections
3 of various tax statutes (suggested as remedial legislation by the Department of
4 Revenue).

Analysis by the Legislative Reference Bureau

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

5 **SECTION 1.** 66.0602 (4) (c) of the statutes is amended to read:
6 66.0602 (4) (c) The referendum shall be held in accordance with chs. 5 to 12.
7 The political subdivision shall provide the election officials with all necessary

ASSEMBLY BILL 682**SECTION 1**

1 election supplies. The form of the ballot shall correspond substantially with the
2 standard form for referendum ballots prescribed by the elections board under ss. 5.64
3 (2) and 7.08 (1) (a). The question shall be submitted as follows: “Under state law,
4 the increase in the levy of the ... (name of political subdivision) for the tax to be
5 imposed for the next fiscal year, ... (year), is limited to ...%, which results in a levy
6 of \$.... Shall the ... (name of political subdivision) be allowed to exceed this limit and
7 increase the levy for the next fiscal year, ... (year), by a total of ...%, which results
8 in a levy of \$....?”. In preparing the ballot question for a referendum held at a partisan
9 primary in 2014, as it relates to the allowable amount of levy rate increase and the
10 total amount of a levy, a county with a population of at least 30,000, but no more than
11 40,000, that is adjacent to a county with a population exceeding 450,000, shall use
12 the most recent data that it has and the most recent data that is available from the
13 department of revenue.

NOTE: Removes the reference to the elections board, which was eliminated by 2007
Wisconsin Act 1.

14 **SECTION 2.** 74.23 (1) (a) 2. of the statutes is amended to read:

15 74.23 (1) (a) 2. Pay to the proper treasurer all collections of special
16 assessments, special charges and special taxes, except that occupational taxes under
17 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes
18 under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

19 **SECTION 3.** 74.25 (1) (a) 2. of the statutes is amended to read:

20 74.25 (1) (a) 2. Pay to the proper treasurer all collections of special
21 assessments, special charges and special taxes, except that occupational taxes under
22 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes
23 under ch. 77 shall be settled for under subds. 5. to 8.

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1 **SECTION 4.** 74.30 (1) (b) of the statutes is amended to read:

2 74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,
3 special charges and special taxes, except that occupational taxes under ss. 70.40 to
4 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77
5 shall be settled for under pars. (e) to (h).

6 **SECTION 5.** 74.30 (1) (c) of the statutes is amended to read:

7 74.30 (1) (c) Retain all collections of special assessments, special charges and
8 special taxes due to the taxation district, except that occupational taxes under ss.
9 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under
10 ch. 77 shall be settled for under pars. (e) to (h).

NOTE: SECTIONS 2 to 5 of this bill remove the reference to the defunct Woodland Tax
Law program.

11 **SECTION 6.** 77.585 (8) (a) of the statutes is amended to read:

12 77.585 (8) (a) A sale or purchase involving transfer of ownership of tangible
13 personal property, or items or property under s. 77.52 (1) (b) or (c), is completed at
14 the time when possession is transferred by the seller or the seller's agent to the
15 purchaser or the purchaser's agent, ~~except that for purposes of sub. (1).~~ For purposes
16 of this paragraph, a common carrier or the U.S. postal service shall be considered the
17 agent of the seller, regardless of any f.o.b. point and regardless of the method by
18 which freight or postage is paid.

NOTE: Removes an incorrect reference to s. 77.585 (1), stats., and clarifies that, for
the purposes of s. 77.585 (8) (a), stats., a common carrier or the U.S. postal service must
be considered the agent of the seller, regardless of any f.o.b. point and regardless of the
method by which freight or postage is paid.

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(END)