



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

RICHARD CHAMPAGNE
CHIEF

March 13, 2015

MEMORANDUM

To: Terry Anderson (Legislative Council)

From: Marc E. Shovers, Senior Attorney, (608) 266-0129

Subject: Technical Memorandum to **2015 SB 50** (LRB-1070/1) 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.

M E M O R A N D U M

March 11, 2015

TO: Marc E. Shovers
Legislative Reference Bureau

FROM: Robert Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2015 SB 50 Regarding Industrial Zoning Requirements in Tax Incremental Districts, Planning Commission Notice for Tax Incremental District Amendments, Obsolete References Relating to Tax Incremental Districts, Allocation of Tax Increments, Joint Review Board Review, and Calculation of Levy Limits Following Dissolution of a Tax Incremental District

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

The bill does not provide an effective date. DOR suggests the proposed law apply as of October 1, 2016. The date allows adequate time to notify local officials of the regulatory changes and the process adjustments that must be made. The date also coincides with the commencement of the tax incremental district process.

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