



**WISCONSIN LEGISLATIVE COUNCIL
ACT MEMO**

2015 Wisconsin Act 254
[2015 Senate Bill 53]

**Tax Incremental Districts Adversely
Affected by 2013 Wisconsin Act 145**

2015 Wisconsin Act 254 allows a tax incremental district (TID) project plan to be amended, or its maximum lifespan to be extended by an additional three years, or both, if at any time during the life of the TID, the annual and total amount of tax increments to be generated over the life of the district are adversely impacted by a change made by 2013 Wisconsin Act 145. 2013 Wisconsin Act 145 increased state aid to technical college districts in order to reduce the total statewide levy of technical college districts.

Additionally, the Act requires DOR to indicate in any fiscal estimate it prepares for a bill that affects a TID or property tax assessment whether the bill will increase or decrease the increment collection for the TID or whether the effect of the bill on increment collection is indeterminate.

Effective date: March 3, 2016

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March 8, 2016

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.