



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2015 Assembly Bill 843

**Assembly Substitute
Amendment 1**

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ASSEMBLY BILL 843

In a case where a taxation district rescinds or refunds property taxes to a taxpayer, Assembly Bill 843 (“AB 843”) requires the Department of Revenue (DOR) to charge back a portion of the returned amount to the appropriate taxing jurisdictions within the taxation district. AB 843 also requires DOR to adjust the equalized value of the taxation district, in appropriate cases. AB 843 provides that taxes levied on property within a tax incremental district (TID) are not eligible for a charge back, unless the TID is in a decrement situation.

ASSEMBLY SUBSTITUTE AMENDMENT 1

Assembly Substitute Amendment 1 (“ASA 1”) to AB 843 provides that taxes within a TID are not eligible for a charge back, unless the TID value is lower than the tax incremental base. This differs from the standard under AB 843, which required a decrement situation. Additionally, ASA 1 makes other changes requested by DOR, including issues raised in a technical memorandum addressed to the Legislative Reference Bureau from DOR.

BILL HISTORY

Representative Novak offered Assembly Substitute Amendment 1 on February 9, 2016. On February 12, 2016, the Assembly Committee on Ways and Means unanimously recommended adoption of Assembly Substitute Amendment 1 and passage of Assembly Bill 843, as amended. On February 18, 2016, the Assembly adopted ASA 1 and passed AB 843, as amended, on voice votes.

BL:jal