



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2015 Senate Bill 689**

**Senate Substitute Amendment 1**

*Memo published:* March 8, 2016

*Contact:* Zach Ramirez, Staff Attorney (267-9485)

### **SENATE BILL 689**

In a case where a taxation district rescinds or refunds property taxes to a taxpayer, Senate Bill 689 (“SB 689”) requires the Department of Revenue (DOR) to charge back a portion of the returned amount to the appropriate taxing jurisdictions within the taxation district. SB 689 also requires DOR to adjust the equalized value of the taxation district, in appropriate cases. SB 689 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.

### **SENATE SUBSTITUTE AMENDMENT 1**

Senate Substitute Amendment 1 (“SSA 1”) to SB 689 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 SB 689, which required a decrement situation. Additionally, SSA 1 makes other changes requested by DOR, including issues raised in a technical memorandum addressed to the Legislative Reference Bureau from DOR.

### **BILL HISTORY**

Senator Gudex offered Senate Substitute Amendment 1 on February 9, 2016. On March 8, 2016, the Senate Committee on Revenue, Financial Institutions, and Rural Issues unanimously recommended adoption of Senate Substitute Amendment 1 and passage of Senate Bill 689, as amended.

ZR:jal