

**2017 DRAFTING REQUEST**

**Bill**

For: **Duey Stroebel (608) 266-7513** Drafter: **mshovers**  
 By: **mike wagner** Secondary Drafters:  
 Date: **11/11/2016** May Contact:  
 Same as LRB: **-2057**

Submit via email: **YES**  
 Requester's email: **Sen.Stroebel@legis.wisconsin.gov**  
 Carbon copy (CC) to: **marc.shovers@legis.wisconsin.gov**  
**MichaelW.Wagner@wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

DOR tax incremental district "clean up" bill

**Instructions:**

See attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 11/22/2016				
/P1	mshovers 12/12/2016	kfollett 11/29/2016	lparisi 11/29/2016		State S&L
/1	mshovers 12/21/2016	kfollett 12/13/2016	mbarman 12/13/2016		State S&L
/2		kfollett 12/22/2016	mbarman 1/9/2017	hkohn 2/10/2017	State S&L

FE Sent For:

<END>

→ A+  
Intro.

**2017 DRAFTING REQUEST**

**Bill**

For: Duey Stroebel (608) 266-7513

Drafter: mshovers

By: mike wagner

Secondary Drafters:

Date: 11/11/2016

May Contact:

Same as LRB:

*New "requestor"*

Submit via email: **YES**  
 Requester's email: **Sen.Stroebel@legis.wisconsin.gov**  
 Carbon copy (CC) to: **marc.shovers@legis.wisconsin.gov**  
**MichaelW.Wagner@wisconsin.gov**

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/2		kfollett 12/22/2016	mbarman 1/9/2017		State S&L

*re-submitted via e-mail*

*Paper copy sent 01-30-2017*

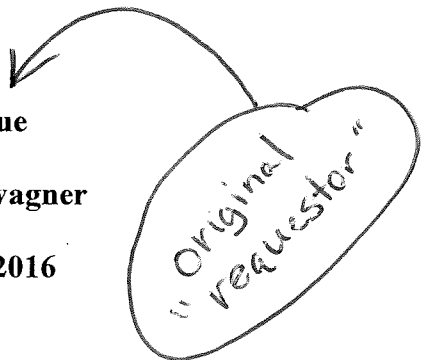
FE Sent For:

**<END>**

**2017 DRAFTING REQUEST**

**Bill**

For: **Revenue**  
 By: **mike wagner**  
 Date: **11/11/2016**  
 Same as LRB:



Drafter: **mshovers**  
 Secondary Drafters:  
 May Contact:

Submit via email: **YES**  
 Requester's email: **Wagner, Michael W - DOR**  
 Carbon copy (CC) to: **marc.shovers@legis.wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

DOR tax incremental district "clean up" bill

**Instructions:**

See attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 11/22/2016				
/P1	mshovers 12/12/2016	kfollett 11/29/2016	lparisi 11/29/2016		State S&L
/1	mshovers 12/21/2016	kfollett 12/13/2016	mbarman 12/13/2016		State S&L
/2		kfollett 12/22/2016	hkohn 12/22/2016		State S&L

FE Sent For:

<END>

## Shovers, Marc

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**From:** Kreye, Joseph  
**Sent:** Friday, November 11, 2016 1:37 PM  
**To:** Shovers, Marc; Pleviak, Krista; Dodge, Tamara; Kunkel, Mark  
**Subject:** FW: DOR Technical Bills #1 and #2 of the 2017 Session  
**Attachments:** DOR Technical Bill A Drafting Instructions - November 10, 2016.docx; DOR TID Clean-Up Bill Drafting Instructions.docx

Here's the attachments for the DOR drafts.

The "A" document is mostly tax changes in my area, but there is some lottery and public utility changes in that as well.

Joe

**Joseph T. Kreye**  
Legal Services Manager  
Legislative Reference Bureau  
608 266-2263

---

**From:** Wagner, Michael W - DOR  
**Sent:** Friday, November 11, 2016 1:03 PM  
**To:** Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>  
**Subject:** DOR Technical Bills #1 and #2 of the 2017 Session

Joe,

We have a lot of technical items for the session ahead, and that doesn't include whatever needs to be done post-budget.

In the interest of getting a head start on a busy session, I have the first proposed bills compiled (omnibus technical bill and a TID clean-up). I realize that multiple drafters cover the issue areas included in the bills, but in the past, you've been gracious enough to coordinate the drafting of DOR's bills.

My goal is to get legislative sponsorship of these prior to the session and introduce them right away in January, which means I need drafts in early December. Will that work with LRB's schedule? I realize that budget demands are probably already hitting LRB staff at this time.

Thanks,

Mike Wagner  
Assistant Deputy Secretary  
Wisconsin Department of Revenue  
(608) 266-6466

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## DOR TID Clean-Up Bill

November 11, 2016

### Background

1. Tax Incremental District (TID) Annual Report
  - a. Current law: provides a penalty of \$100 per day per for non-filers with no maximum, does not provide a process to collect unpaid penalties and provides two extensions (1) 60-day and (2) unspecified extension determined by DOR
  - b. Problems: most other penalties on local government have a maximum and way to collect if not paid. Two extensions are not necessary and will cause confusion.
2. Annual administrative payment and certification request due dates
  - a. Current law: provides May 15 as the due date for annual fees and certification requests
  - b. Problems: DOR cannot publish terminated TIDs until after May 15 and is an issue for assessors, listers and DOR for TID property coding and valuing. All need this information before the May Open Book and Board of Review processes
3. Municipal early notification to DOR of TID project amendments
  - a. Current law: requires municipalities to notify DOR of project plan amendments between May 1 and May 21 with the documents due by December 31
  - b. Problems: DOR does not require the early notification and additional municipal filing. Project plan amendments update TID projects and do not affect value.
4. Qualifying costs for mixed-use TIDs
  - a. Current law: does not state mixed-use costs are eligible costs for a mixed use TID
  - b. Problem: the absence of the inclusion is causing confusion on allowable costs.
5. Exclude municipal property from TID base value
  - a. Current law: includes municipal property (when not municipal used) in the Town TID base values (60.85) other TIDs exclude municipal property from the base,
  - b. Problem: inconsistency between TIDs
6. Sections of the law are not in sequence
  - a. Current law: 66.1105(4)(h)2 and 66.1105(4)(h)4 skip paragraph 3; 66.1105(4e)(a)3 and 66.1105(4e)(a)5 skip paragraph 4
  - b. Problem: confusion in reading and understanding the statutes.
7. Special exception legislation
  - a. Current law: Hayward TID 4 received a special exception, the TID terminated in 2011
  - b. Problem: special legislation is causing confusion on what is possible under current law for all TID, the paragraph is no longer needed since the subject TID terminated in 2011

### Drafting Instructions

1. Specify penalty maximum of \$3000 per TID for non-filers; a deduction from shared revenue for non-payment of penalty; repeal DOR extension to simplify the due date
  - a. **Amend** 60.85(6)(f)4 If an annual report is not timely filed under subd. 3. or sub. (8) (c), the department of revenue shall notify the town that the report is past due. If the town does not file the report within 60 days of the date on the notice, the department shall charge the town a fee of \$100 per day for each day that the report is past due with a maximum penalty of \$3000 per report. Non-payment shall be deducted from the municipality's shared revenue.

b. **Amend** 66.1105(6m)(d)4. If an annual report is not timely filed under subd. 3. or par. (c), the department of revenue shall notify the city that the report is past due. If the city does not file the report within 60 days of the date on the notice, except as provided in this subdivision, the department shall charge the city a fee of \$100 per day for each day that the report is past due with a maximum penalty of \$3000 per report. Non-payment shall be deducted from the municipality's shared revenue.

c. **Amend** 66.1106(10m)(d) If an annual report is not timely filed under par. (c) or sub. (10) (a), the department of revenue shall notify the political subdivision that the annual report is past due. If the political subdivision does not file the report within 60 days of the date on the notice, the department shall charge the political subdivision a fee of \$100 per day for each day that the report is past due. A maximum penalty of \$3000 per report shall be incurred. Non-payment shall be deducted from municipality's shared revenue.

d. **Repeal** 60.85(6)(f)3

e. **Amend** 60.85(6)(f)4 If an annual report is not timely filed under ~~subd. 3. or sub. (b)~~ (c), the department of revenue shall notify the town that the report is past due. If the town does not file the report within 60 days of the date on the notice, the department shall charge the town a fee of \$100 per day for each day that the report is past due.

f. **Repeal** 66.1105(6m)(d)3

g. **Amend** 66.1105(6m)(d)4. If an annual report is not timely filed under ~~subd. 3. or par. (c)~~, the department of revenue shall notify the city that the report is past due. If the city does not file the report within 60 days of the date on the notice, except as provided in this subdivision, the department shall charge the city a fee of \$100 per day for each day that the report is past due.

h. **Repeal** 66.1106(10m)(c)

i. **Amend** 66.1106(10m)(d) If an annual report is not timely filed under ~~par. (c) or sub. (10) (a)~~, the department of revenue shall notify the political subdivision that the annual report is past due. If the political subdivision does not file the report within 60 days of the date on the notice, the department shall charge the political subdivision a fee of \$100 per day for each day that the report is past due.

2. Modify annual payment, termination notification and certification request due dates

a. **Amend** 60.85(6)(am) With regard to each district for which the department of revenue authorizes the allocation of a tax increment under par. (a), the department shall charge the town that created the district an annual administrative fee of \$150 that the town shall pay to the department no later than ~~May~~ April 15. If the town does not pay the fee that is required under this paragraph, by ~~May~~ April 15, the department may not authorize the allocation of a tax increment under par. (a) for that town.

b. **Amend** 60.85(10)(b) If the department of revenue receives a notice under par. (a) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date the notice is received. If the notice is received during the period from ~~May~~ April 16 to December 31, the effective date of the notice is the first January 1 after the department of revenue receives the notice.

c. **Amend** 66.1105(6)(ae) With regard to each district for which the department of revenue authorizes the allocation of a tax increment under par. (a), the department shall charge the city that created the district an annual administrative fee of \$150 that the city shall pay to the department no later than ~~May~~ April 15. If the city does not pay the fee that is required under this paragraph, by ~~May~~ April 15, the department may not authorize the allocation of a tax increment under par. (a) for that city.

d. **Amend** 66.1105(8)(b) If the department of revenue receives a notice under par. (a) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date the notice is received. If the notice is received during the period from ~~May~~ April 16



to December 31, the effective date of the notice is the first January 1 after the department of revenue receives the notice.

e. **Amend** 66.1106(7)(am) With regard to each district for which the department authorizes the allocation of a tax increment under par. (a), the department shall charge the political subdivision that created the district an annual administrative fee of \$150 that the political subdivision shall pay to the department no later than ~~May~~ April 15. If the political subdivision does not pay the fee that is required under this paragraph, by ~~May~~ April 15, the department may not authorize the allocation of a tax increment under par. (a) for that political subdivision.

f. **Amend** 66.116(7)(c) If the department receives the notice described under sub. ~~(10)~~ (b) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date on which the notice is received. If the department receives the notice described under sub. ~~(10)~~ (b) during the period from ~~May~~ April 16 to December 31, the effective date of the notice is the first January 1 after the date on which the notice is received.

3. Repeal requirement for municipalities to provide DOR with preliminary project plan amendment notifications in May

a. **Amend** 60.85(5)(f) ~~The town clerk shall annually, after May 1 but before May 21, by written notice, inform the department of revenue of any amendment to the project plan which has been adopted. The town clerk shall also give written notice of the adoption of an amendment to the department of revenue within 60 days after its adoption. The department of revenue may prescribe forms to be used by the town clerk when giving notice as required by this paragraph.~~

b. **Amend** 66.1105(5)(cm) ~~The city clerk shall annually, after May 1 but before May 21, by written notice, inform the department of revenue of any amendment to the project plan which has been adopted. The city clerk shall also give written notice of the adoption of an amendment to the department of revenue within 60 days after its adoption. The department of revenue may prescribe forms to be used by the city clerk when giving notice as required by this paragraph.~~

4. Add mixed used development to the list of eligible project costs for mixed-use TIDs  
**Amend** 66.1105(4)(gm)4.bm. The project costs relate directly to eliminating blight, directly serve to rehabilitate or conserve the area or directly serve to promote industrial or mixed-use development, consistent with the purpose for which the tax incremental district is created under subd. 4. a.; and

5. Exclude municipal property from base values for Town TIDs under 60.85

a. **Repeal** 60.85(3)(L)

b. **Amend** 60.85(5)(b) Upon application in writing by the town clerk, in a form prescribed by the department of revenue, the department shall determine according to its best judgment from all sources available to it the full aggregate value of the taxable property ~~and, except as provided in par. (c), of the town-owned property~~ in the tax incremental district. Subject to sub. (10) (d), the department shall certify this aggregate valuation to the town clerk, and the aggregate valuation constitutes the tax incremental base of the tax incremental district. The town clerk shall complete these forms upon the creation of a tax incremental district or upon the amendment of a district's project plan and shall submit the application on or before December 31 of the year the tax incremental district is created, as defined in sub. (3) (h) 2. or, in the case of an amendment, on or before December 31 of the year in which the changes to the project plan take effect.

c. **Repeal** 60.85(5)(c)

d.) **Amend** 60.85(5)(d)1. If the town adopts an amendment to the original project plan under sub. (3) (j) for any district which includes additional project costs at least part of which will be incurred after the period specified in sub. (6) (b) 1., the tax incremental base for the district shall be redetermined by adding to the tax incremental base the value of the taxable property, and, ~~except as provided in par. (c), of the town-owned property,~~ that is added to the existing district as of the January 1 of the same calendar year for a resolution adopted before October 1 or as of January 1 of the next subsequent calendar year for a resolution adopted after September 30. The tax incremental base as redetermined under this subdivision is effective for the purposes of this section only if it exceeds the original tax incremental base determined under par. (b).

6. Modify statutory sequence for specified paragraphs (no change to statutory text)

a. **Amend** 66.1105(4)(h)43.

b. **Amend** 66.1105(4e)(a)54.

7. Repeal special legislation for Hayward TID 4 that terminated in 2011

**Repeal** 66.1105(5)(be)

#### Effective Dates

1. The January 1 after publication
2. The January 1 after publication
3. The January 1 after publication
4. Upon publication
5. The October 1 after publication
6. Upon publication
7. Upon publication

*Not done -  
emailed  
Mike  
Wagner*

*many x-refs, and there are  
subd. 5. to 10.,  
which would be  
similarly confusing  
if there's no  
subd. 4.*



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-0763/P1  
MES... *GF*

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

*Tuesday*

*gen*

1 AN ACT ...; relating to: technical changes to the tax incremental financing  
2 statutes.

*that*

***Analysis by the Legislative Reference Bureau***

This bill makes a number of technical changes to the statutes affecting city, village, and town tax incremental financing districts. The bill does the following:

- 1. Limits penalties to \$3,000 per report that the department of revenue may assess against municipalities which fail to file with DOR certain required reports.
- 2. Modifies certain administrative payment and certification request due dates, changing the dues dates from May 15 to April 15.
- 3. Repeals a requirement for municipalities to provide DOR with preliminary project plan amendment notifications.
- 4. Adds mixed-use development to the list of eligible project costs for mixed-use TIDs. *tax incremental districts*
- 5. Excludes municipal property from base values for town TIDs.
- 6. Repeals an obsolete special provisions that applied only to a TID in the city of Hayward; the TID terminated in 2011.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 60.85 (3) (L) of the statutes is repealed.

2           **SECTION 2.** 60.85 (5) (b) of the statutes is amended to read:

3           60.85 (5) (b) Upon application in writing by the town clerk, in a form prescribed  
4 by the department of revenue, the department shall determine according to its best  
5 judgment from all sources available to it the full aggregate value of the taxable  
6 property and, ~~except as provided in par. (c), of the town-owned property~~ in the tax  
7 incremental district. Subject to sub. (10) (d), the department shall certify this  
8 aggregate valuation to the town clerk, and the aggregate valuation constitutes the  
9 tax incremental base of the tax incremental district. The town clerk shall complete  
10 these forms upon the creation of a tax incremental district or upon the amendment  
11 of a district's project plan and shall submit the application on or before December 31  
12 of the year the tax incremental district is created, as defined in sub. (3) (h) 2. or, in  
13 the case of an amendment, on or before December 31 of the year in which the changes  
14 to the project plan take effect.

15 History: 2003 a. 231, 326, 327; 2005 a. 330; 2009 a. 28, 312; 2011 a. 11, 32; 2013 a. 151; 2015 a. 24, 256, 257.

15           **SECTION 3.** 60.85 (5) (c) of the statutes is repealed.

16           **SECTION 4.** 60.85 (5) (d) 1. of the statutes is amended to read:

17           60.85 (5) (d) 1. If the town adopts an amendment to the original project plan  
18 under sub. (3) (j) for any district which includes additional project costs at least part  
19 of which will be incurred after the period specified in sub. (6) (b) 1., the tax  
20 incremental base for the district shall be redetermined by adding to the tax  
21 incremental base the value of the taxable property, and, ~~except as provided in par.~~  
22 ~~(c), of the town-owned property,~~ that is added to the existing district as of the  
23 January 1 of the same calendar year for a resolution adopted before October 1 or as  
24 of January 1 of the next subsequent calendar year for a resolution adopted after

1 September 30. The tax incremental base as redetermined under this subdivision is  
2 effective for the purposes of this section only if it exceeds the original tax incremental  
3 base determined under par. (b).

4 **History:** 2003 a. 231, 326, 327; 2005 a. 330; 2009 a. 28, 312; 2011 a. 11, 32; 2013 a. 151; 2015 a. 24, 256, 257.

4 **SECTION 5.** 60.85 (5) (f) of the statutes is amended to read:

5 60.85 (5) (f) ~~The town clerk shall annually, after May 1 but before May 21, by~~  
6 ~~written notice, inform the department of revenue of any amendment to the project~~  
7 ~~plan which has been adopted.~~ The town clerk shall also give written notice of the  
8 adoption of an amendment to the department of revenue within 60 days after its  
9 adoption. The department of revenue may prescribe forms to be used by the town  
10 clerk when giving notice as required by this paragraph.

11 **History:** 2003 a. 231, 326, 327; 2005 a. 330; 2009 a. 28, 312; 2011 a. 11, 32; 2013 a. 151; 2015 a. 24, 256, 257.

11 **SECTION 6.** 60.85 (6) (am) of the statutes is amended to read:

12 60.85 (6) (am) With regard to each district for which the department of revenue  
13 authorizes the allocation of a tax increment under par. (a), the department shall  
14 charge the town that created the district an annual administrative fee of \$150 that  
15 the town shall pay to the department no later than ~~May~~ April 15. If the town does  
16 not pay the fee that is required under this paragraph, by ~~May~~ April 15, the  
17 department may not authorize the allocation of a tax increment under par. (a) for  
18 that town.

19 **History:** 2003 a. 231, 326, 327; 2005 a. 330; 2009 a. 28, 312; 2011 a. 11, 32; 2013 a. 151; 2015 a. 24, 256, 257.

19 **SECTION 7.** 60.85 (6) (f) 3. of the statutes is repealed.

20 **SECTION 8.** 60.85 (6) (f) 4. of the statutes is amended to read:

21 60.85 (6) (f) 4. If an annual report is not timely filed under ~~subd. 3.~~ subd. 4. or sub. (8)  
22 (c), the department of revenue shall notify the town that the report is past due. If  
23 the town does not file the report within 60 days of the date on the notice, the  
24 department shall charge the town a fee of \$100 per day for each day that the report

1 is past due, up to a maximum penalty of \$3,000 per report. If the town does not pay  
 2 in a timely manner any penalty that is due, the department of revenue shall reduce  
 3 and withhold the amount of the shared revenue payments to the town under subch.  
 4 I of ch. 79, in the following year, by an amount equal to the unpaid penalty.

History: 2003 a. 231, 326, 327; 2005 a. 330; 2009 a. 28, 312; 2011 a. 11, 32; 2013 a. 151; 2015 a. 24, 256, 257.

5 SECTION 9. 60.85 (10) (b) of the statutes is amended to read:

6 60.85 (10) (b) If the department of revenue receives a notice under par. (a)  
 7 during the period from January 1 to ~~May~~ April 15, the effective date of the notice is  
 8 the date the notice is received. If the notice is received during the period from ~~May~~  
 9 April 16 to December 31, the effective date of the notice is the first January 1 after  
 10 the department of revenue receives the notice.

History: 2003 a. 231, 326, 327; 2005 a. 330; 2009 a. 28, 312; 2011 a. 11, 32; 2013 a. 151; 2015 a. 24, 256, 257.

11 SECTION 10. 66.1105 (4) (gm) 4. bm. of the statutes is amended to read:

12 66.1105 (4) (gm) 4. bm. The project costs relate directly to eliminating blight,  
 13 directly serve to rehabilitate or conserve the area or directly serve to promote  
 14 industrial or ~~mixed~~-use development, consistent with the purpose for which the tax  
 15 incremental district is created under subd. 4. a.; and

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312; 2011 a. 10, 12, 32, 40, 41, 77, 137, 139; 2011 a. 260 s. 81; 2013 a. 2, 32, 90; 2013 a. 165 ss. 43, 44, 114; 2013 a. 173 s. 32; 2013 a. 183, 193, 284, 299; 2015 a. 60, 75, 96; 2015 a. 195 s. 83; 2015 a. 197 s. 51; 2015 a. 254, 255, 256, 257; s. 13.92 (2) (i).

16 SECTION 11. 66.1105 (5) (be) of the statutes is repealed.

17 SECTION 12. 66.1105 (5) (cm) of the statutes is amended to read:

18 66.1105 (5) (cm) ~~The city clerk shall annually, after May 1 but before May 21,~~  
 19 ~~by written notice, inform the department of revenue of any amendment to the project~~  
 20 ~~plan which has been adopted.~~ The city clerk shall also give written notice of the  
 21 adoption of an amendment to the department of revenue within 60 days after its

1 adoption. The department of revenue may prescribe forms to be used by the city clerk  
2 when giving notice as required by this paragraph.

**History:** 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312; 2011 a. 10, 12, 32, 40, 41, 77, 137, 139; 2011 a. 260 s. 81; 2013 a. 2, 32, 90; 2013 a. 165 ss. 43, 44, 114; 2013 a. 173 s. 32; 2013 a. 183, 193, 284, 299; 2015 a. 60, 75, 96; 2015 a. 195 s. 83; 2015 a. 197 s. 51; 2015 a. 254, 255, 256, 257; s. 13.92 (2) (i).

3 **SECTION 13.** 66.1105 (6) (ae) of the statutes is amended to read:

4 66.1105 (6) (ae) With regard to each district for which the department of  
5 revenue authorizes the allocation of a tax increment under par. (a), the department  
6 shall charge the city that created the district an annual administrative fee of \$150  
7 that the city shall pay to the department no later than ~~May~~ April 15. If the city does  
8 not pay the fee that is required under this paragraph, by ~~May~~ April 15, the  
9 department may not authorize the allocation of a tax increment under par. (a) for  
10 that city.

**History:** 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312; 2011 a. 10, 12, 32, 40, 41, 77, 137, 139; 2011 a. 260 s. 81; 2013 a. 2, 32, 90; 2013 a. 165 ss. 43, 44, 114; 2013 a. 173 s. 32; 2013 a. 183, 193, 284, 299; 2015 a. 60, 75, 96; 2015 a. 195 s. 83; 2015 a. 197 s. 51; 2015 a. 254, 255, 256, 257; s. 13.92 (2) (i).

11 **SECTION 14.** 66.1105 (6m) (d) 3. of the statutes is repealed.

12 **SECTION 15.** 66.1105 (6m) (d) 4. of the statutes is amended to read:

13 66.1105 (6m) (d) 4. If an annual report is not timely filed under ~~subd. 3.~~ or par.  
14 (c), the department of revenue shall notify the city that the report is past due. If the  
15 city does not file the report within 60 days of the date on the notice, except as provided  
16 in this subdivision, the department shall charge the city a fee of \$100 per day for each  
17 day that the report is past due, up to a maximum penalty of \$3,000 per report. If the  
18 city does not pay in a timely manner any penalty that is due, the department of  
19 revenue shall reduce and withhold the amount of the shared revenue payments to  
20 the city under subch. I of ch. 79, in the following year, by an amount equal to the  
21 unpaid penalty.

**History:** 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3,

27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312; 2011 a. 10, 12, 32, 40, 41, 77, 137, 139; 2011 a. 260 s. 81; 2013 a. 2, 32, 90; 2013 a. 165 ss. 43, 44, 114; 2013 a. 173 s. 32; 2013 a. 183, 193, 284, 299; 2015 a. 60, 75, 96; 2015 a. 195 s. 83; 2015 a. 197 s. 51; 2015 a. 254, 255, 256, 257; s. 13.92 (2) (i).

1       **SECTION 16.** 66.1105 (8) (b) of the statutes is amended to read:

2               66.1105 (8) (b) If the department of revenue receives a notice under par. (a)  
3       during the period from January 1 to May April 15, the effective date of the notice is  
4       the date the notice is received. If the notice is received during the period from May  
5       April 16 to December 31, the effective date of the notice is the first January 1 after  
6       the department of revenue receives the notice.

**History:** 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312; 2011 a. 10, 12, 32, 40, 41, 77, 137, 139; 2011 a. 260 s. 81; 2013 a. 2, 32, 90; 2013 a. 165 ss. 43, 44, 114; 2013 a. 173 s. 32; 2013 a. 183, 193, 284, 299; 2015 a. 60, 75, 96; 2015 a. 195 s. 83; 2015 a. 197 s. 51; 2015 a. 254, 255, 256, 257; s. 13.92 (2) (i).

7       **SECTION 17.** 66.1106 (7) (am) of the statutes is amended to read:

8               66.1106 (7) (am) With regard to each district for which the department  
9       authorizes the allocation of a tax increment under par. (a), the department shall  
10       charge the political subdivision that created the district an annual administrative  
11       fee of \$150 that the political subdivision shall pay to the department no later than  
12       May April 15. If the political subdivision does not pay the fee that is required under  
13       this paragraph, by May April 15, the department may not authorize the allocation  
14       of a tax increment under par. (a) for that political subdivision.

**History:** 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 473 to 478; Stats. 1999 s. 66.1106; 1999 a. 185 s. 59; 2003 a. 126; 2005 a. 246, 418; 2009 a. 28, 66, 312; 2011 a. 260; 2013 a. 193; 2015 a. 256, 257; s. 13.92 (1) (bm) 2.

15       **SECTION 18.** 66.1106 (7) (c) of the statutes is amended to read:

16               66.1106 (7) (c) If the department receives the notice described under sub. (10)  
17       (b) during the period from January 1 to May April 15, the effective date of the notice  
18       is the date on which the notice is received. If the department receives the notice  
19       described under sub. (10) (b) during the period from May April 16 to December 31,  
20       the effective date of the notice is the first January 1 after the date on which the notice  
21       is received.

**History:** 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 473 to 478; Stats. 1999 s. 66.1106; 1999 a. 185 s. 59; 2003 a. 126; 2005 a. 246, 418; 2009 a. 28, 66, 312; 2011 a. 260; 2013 a. 193; 2015 a. 256, 257; s. 13.92 (1) (bm) 2.



1 SECTION 19. 66.1106 (10m) (c) of the statutes is repealed.

2 SECTION 20. 66.1106 (10m) (d) of the statutes is amended to read:

3 66.1106 (10m) (d) If an annual report is not timely filed under par. (e) or sub.  
 4 (10) (a), the department of revenue shall notify the political subdivision that the  
 5 annual report is past due. If the political subdivision does not file the report within  
 6 60 days of the date on the notice, the department shall charge the political  
 7 subdivision a fee of \$100 per day for each day that the report is past due, up to a  
 8 maximum penalty of \$3,000 per report. If the political subdivision does not pay in  
 9 a timely manner any penalty that is due, the department of revenue shall reduce and  
 10 withhold the amount of the shared revenue payments to the political subdivision  
 11 under subch. I of ch. 79, in the following year, by an amount equal to the unpaid  
 12 penalty.

NOTE: NOTE: Par. (d) was created as par. (a) 4. by 2015 Wis. Act 257 and renumbered to par. (c) by the legislative reference bureau under s. 13.92 (1) (bm) 2. The cross-reference to par. (c) was changed from subd. 3. by the legislative reference bureau under s. 13.92 (1) (bm) 2. to reflect the renumbering under s. 13.92 (1) (bm) 2. of s. 66.1106 (10m) (a) 3., as created by 2015 Wis. Act 257.

History: 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 473 to 478; Stats. 1999 s. 66.1106; 1999 a. 185 s. 59; 2003 a. 126; 2005 a. 246, 418; 2009 a. 28, 66, 312; 2011 a. 260; 2013 a. 193; 2015 a. 256, 257; s. 13.92 (1) (bm) 2.

13 SECTION 21. **Effective dates.** This act takes effect on the day after publication,  
 14 except as follows:

15 (1) PENALTIES. The treatment of sections 60.85 (6) (f) 3. and 4., 66.1105 (6m) (d)  
 16 3. and 4., and 66.1106 (10m) (c) and (d) of the statutes takes effect on <sup>the</sup> January 1 after  
 17 publication.

18 (2) PAYMENT, TERMINATION NOTIFICATION, CERTIFICATION DATES. The treatment of  
 19 sections 60.85 (6) (am) and (10) (b), 66.1105 (6) (ae) and (8) (b), and 66.1106 (7) (am)  
 20 and (c) of the statutes takes effect on <sup>the</sup> January 1 after publication.

21 (3) PRELIMINARY PROJECT PLAN NOTIFICATIONS. The treatment of sections 60.85  
 22 (5) (f) and 66.1105 (5) (cm) of the statutes takes effect on <sup>the</sup> January 1 after publication.

**SECTION 21**

✓ ✓ ✓

1 (4) BASE VALUES, TOWNS. The treatment of section 60.85 (3) (L) and (5) (b), (c),  
2 and (d) 1. of the statutes takes effect on <sup>the</sup> October 1 after publication.

3 (END)

## Shovers, Marc

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**From:** Wagner, Michael W - DOR  
**Sent:** Friday, December 09, 2016 5:59 PM  
**To:** Shovers, Marc  
**Subject:** RE: DOR Technical Bills #1 and #2 of the 2017 Session

Marc,

We finished our review of the draft. It looks good, as is.

The random underlining was the result of an unremoved hyperlink rather than trying to add something that was already there.

The renumbering issue was a non-issue, so what you have is fine. Thank you.

So, I think we're ready for the /1 draft at this point. If you could send it to me early next week, I would appreciate it.

Regards,

Mike Wagner  
Assistant Deputy Secretary  
Wisconsin Department of Revenue  
(608) 266-6466

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**From:** Shovers, Marc - LEGIS [mailto:marc.shovers@legis.wisconsin.gov]  
**Sent:** Tuesday, November 22, 2016 12:49 PM  
**To:** Wagner, Michael W - DOR <MichaelW.Wagner@wisconsin.gov>  
**Subject:** RE: DOR Technical Bills #1 and #2 of the 2017 Session

Hi Mike:

I realize you're out of the office, but I have another question about this instruction:

1. Sections of the law are not in sequence
  - a. Current law: 66.1105(4)(h)2 and 66.1105(4)(h)4 skip paragraph 3; 66.1105(4e)(a)3 and 66.1105(4e)(a)5 skip paragraph 4
  - b. Problem: confusion in reading and understanding the statutes.

I guess I don't really see how this could be confusing. The bigger problem, though, is that s. 6.1105 (4) (h) has 10 subdivisions, so if you were to amend subd. 4. and make it 3., then you'd go from 3. to 5., and renumbering seven subdivisions and changing dozens of cross-references for no substantive reason doesn't make a lot of sense to me.

With regard to s. 66.1105 (4e) (a), changing 5. to 4. would entail only one change, as 5. is the last subdivision in that paragraph, which would necessitate many fewer cross-reference changes, but it still seems like a lot of effort for something that really doesn't seem all that confusing and makes no substantive difference.

I'm otherwise done with the draft, so I think I'll send the /P1 version through editing so you can at least look through the rest of the items. Let me know if you'd like to discuss this further. Thanks.

Marc

Marc Shovers  
Senior Legislative Attorney  
Legislative Reference Bureau  
608-266-0129  
[marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)

---

**From:** Shovers, Marc  
**Sent:** Tuesday, November 22, 2016 11:22 AM  
**To:** Wagner, Michael W - DOR ([MichaelW.Wagner@revenue.wi.gov](mailto:MichaelW.Wagner@revenue.wi.gov)) <[MichaelW.Wagner@revenue.wi.gov](mailto:MichaelW.Wagner@revenue.wi.gov)>  
**Subject:** FW: DOR Technical Bills #1 and #2 of the 2017 Session

Hi Mike:

I'm working on the TIF bill, and I have a question about one of the instructions:

- a. **Amend** 66.116(7)(c) If the department receives the notice described under sub. (10) (b) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date on which the notice is received. If the department receives the notice described under sub. (10) (b) during the period from ~~May~~ April 16 to December 31, the effective date of the notice is the first January 1 after the date on which the notice is received.

I realize you're referring to s. 66.1106 (7) (c), but I'm not sure why the reference to sub. (10) (b) is underscored, as if you want it added to the statute (even though it appears in current law). Besides changing "~~May~~" to "April", is there any other amendment to this statute that you're looking for? Thanks.

Marc

Marc Shovers  
Senior Legislative Attorney  
Legislative Reference Bureau  
608-266-0129  
[marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)

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**From:** Kreye, Joseph

**Sent:** Friday, November 11, 2016 1:37 PM

**To:** Shovers, Marc <Marc.Shovers@legis.wisconsin.gov>; Pleviak, Krista <Krista.Pleviak@legis.wisconsin.gov>; Dodge, Tamara <Tamara.Dodge@legis.wisconsin.gov>; Kunkel, Mark <Mark.Kunkel@legis.wisconsin.gov>

**Subject:** FW: DOR Technical Bills #1 and #2 of the 2017 Session

Here's the attachments for the DOR drafts.

The "A" document is mostly tax changes in my area, but there is some lottery and public utility changes in that as well.

Joe

**Joseph T. Kreye**

Legal Services Manager

Legislative Reference Bureau

608 266-2263

---

**From:** Wagner, Michael W - DOR

**Sent:** Friday, November 11, 2016 1:03 PM

**To:** Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>

**Subject:** DOR Technical Bills #1 and #2 of the 2017 Session

Joe,

We have a lot of technical items for the session ahead, and that doesn't include whatever needs to be done post-budget.

In the interest of getting a head start on a busy session, I have the first proposed bills compiled (omnibus technical bill and a TID clean-up). I realize that multiple drafters cover the issue areas included in the bills, but in the past, you've been gracious enough to coordinate the drafting of DOR's bills.

My goal is to get legislative sponsorship of these prior to the session and introduce them right away in January, which means I need drafts in early December. Will that work with LRB's schedule? I realize that budget demands are probably already hitting LRB staff at this time.

Thanks,

Mike Wagner

Assistant Deputy Secretary

Wisconsin Department of Revenue

(608) 266-6466

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State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-0763/F1

MES:kjf

*(RPR)*

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

*THIS*

*NO  
changes*

*[Signature]*

1 **AN ACT to repeal** 60.85 (3) (L), 60.85 (5) (c), 60.85 (6) (f) 3., 66.1105 (5) (be),  
2 66.1105 (6m) (d) 3. and 66.1106 (10m) (c); and **to amend** 60.85 (5) (b), 60.85 (5)  
3 (d) 1., 60.85 (5) (f), 60.85 (6) (am), 60.85 (6) (f) 4., 60.85 (10) (b), 66.1105 (4) (gm)  
4 4. bm., 66.1105 (5) (cm), 66.1105 (6) (ae), 66.1105 (6m) (d) 4., 66.1105 (8) (b),  
5 66.1106 (7) (am), 66.1106 (7) (c) and 66.1106 (10m) (d) of the statutes; **relating**  
6 **to:** technical changes to the tax incremental financing statutes.

***Analysis by the Legislative Reference Bureau***

This bill makes a number of technical changes to the statutes affecting city, village, and town tax incremental financing districts. The bill does the following:

1. Limits penalties to \$3,000 per report that the Department of Revenue may assess against municipalities that fail to file with DOR certain required reports.
2. Modifies certain administrative payment and certification request due dates, changing the dues dates from May 15 to April 15.
3. Repeals a requirement for municipalities to provide DOR with preliminary project plan amendment notifications.
4. Adds mixed-use development to the list of eligible project costs for mixed-use tax incremental districts.
5. Excludes municipal property from base values for town TIDs.
6. Repeals an obsolete special provision that applied only to a TID in the city of Hayward; the TID terminated in 2011.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 60.85 (3) (L) of the statutes is repealed.

2           **SECTION 2.** 60.85 (5) (b) of the statutes is amended to read:

3           60.85 (5) (b) Upon application in writing by the town clerk, in a form prescribed  
4 by the department of revenue, the department shall determine according to its best  
5 judgment from all sources available to it the full aggregate value of the taxable  
6 property and, ~~except as provided in par. (c), of the town-owned property~~ in the tax  
7 incremental district. Subject to sub. (10) (d), the department shall certify this  
8 aggregate valuation to the town clerk, and the aggregate valuation constitutes the  
9 tax incremental base of the tax incremental district. The town clerk shall complete  
10 these forms upon the creation of a tax incremental district or upon the amendment  
11 of a district's project plan and shall submit the application on or before December 31  
12 of the year the tax incremental district is created, as defined in sub. (3) (h) 2. or, in  
13 the case of an amendment, on or before December 31 of the year in which the changes  
14 to the project plan take effect.

15           **SECTION 3.** 60.85 (5) (c) of the statutes is repealed.

16           **SECTION 4.** 60.85 (5) (d) 1. of the statutes is amended to read:

17           60.85 (5) (d) 1. If the town adopts an amendment to the original project plan  
18 under sub. (3) (j) for any district which includes additional project costs at least part  
19 of which will be incurred after the period specified in sub. (6) (b) 1., the tax  
20 incremental base for the district shall be redetermined by adding to the tax  
21 incremental base the value of the taxable property, and, ~~except as provided in par.~~

1     ~~(e), of the town-owned property,~~ that is added to the existing district as of the  
2     January 1 of the same calendar year for a resolution adopted before October 1 or as  
3     of January 1 of the next subsequent calendar year for a resolution adopted after  
4     September 30. The tax incremental base as redetermined under this subdivision is  
5     effective for the purposes of this section only if it exceeds the original tax incremental  
6     base determined under par. (b).

7             **SECTION 5.** 60.85 (5) (f) of the statutes is amended to read:

8             60.85 (5) (f) ~~The town clerk shall annually, after May 1 but before May 21, by~~  
9     ~~written notice, inform the department of revenue of any amendment to the project~~  
10    ~~plan which has been adopted.~~ The town clerk shall also give written notice of the  
11    adoption of an amendment to the department of revenue within 60 days after its  
12    adoption. The department of revenue may prescribe forms to be used by the town  
13    clerk when giving notice as required by this paragraph.

14            **SECTION 6.** 60.85 (6) (am) of the statutes is amended to read:

15            60.85 (6) (am) With regard to each district for which the department of revenue  
16    authorizes the allocation of a tax increment under par. (a), the department shall  
17    charge the town that created the district an annual administrative fee of \$150 that  
18    the town shall pay to the department no later than ~~May~~ April 15. If the town does  
19    not pay the fee that is required under this paragraph, by ~~May~~ April 15, the  
20    department may not authorize the allocation of a tax increment under par. (a) for  
21    that town.

22            **SECTION 7.** 60.85 (6) (f) 3. of the statutes is repealed.

23            **SECTION 8.** 60.85 (6) (f) 4. of the statutes is amended to read:

24            60.85 (6) (f) 4. If an annual report is not timely filed under ~~subd. 3. or sub. (8)~~  
25    (c), the department of revenue shall notify the town that the report is past due. If



1 the town does not file the report within 60 days of the date on the notice, the  
2 department shall charge the town a fee of \$100 per day for each day that the report  
3 is past due, up to a maximum penalty of \$3,000 per report. If the town does not pay  
4 in a timely manner any penalty that is due, the department of revenue shall reduce  
5 and withhold the amount of the shared revenue payments to the town under subch.  
6 I of ch. 79, in the following year, by an amount equal to the unpaid penalty.

7 **SECTION 9.** 60.85 (10) (b) of the statutes is amended to read:

8 60.85 (10) (b) If the department of revenue receives a notice under par. (a)  
9 during the period from January 1 to ~~May~~ April 15, the effective date of the notice is  
10 the date the notice is received. If the notice is received during the period from ~~May~~  
11 April 16 to December 31, the effective date of the notice is the first January 1 after  
12 the department of revenue receives the notice.

13 **SECTION 10.** 66.1105 (4) (gm) 4. bm. of the statutes is amended to read:

14 66.1105 (4) (gm) 4. bm. The project costs relate directly to eliminating blight,  
15 directly serve to rehabilitate or conserve the area or directly serve to promote  
16 industrial or mixed-use development, consistent with the purpose for which the tax  
17 incremental district is created under subd. 4. a.; and

18 **SECTION 11.** 66.1105 (5) (be) of the statutes is repealed.

19 **SECTION 12.** 66.1105 (5) (cm) of the statutes is amended to read:

20 66.1105 (5) (cm) ~~The city clerk shall annually, after May 1 but before May 21,~~  
21 ~~by written notice, inform the department of revenue of any amendment to the project~~  
22 ~~plan which has been adopted.~~ The city clerk shall also give written notice of the  
23 adoption of an amendment to the department of revenue within 60 days after its  
24 adoption. The department of revenue may prescribe forms to be used by the city clerk  
25 when giving notice as required by this paragraph.

1           **SECTION 13.** 66.1105 (6) (ae) of the statutes is amended to read:

2           66.1105 (6) (ae) With regard to each district for which the department of  
3 revenue authorizes the allocation of a tax increment under par. (a), the department  
4 shall charge the city that created the district an annual administrative fee of \$150  
5 that the city shall pay to the department no later than ~~May~~ April 15. If the city does  
6 not pay the fee that is required under this paragraph, by ~~May~~ April 15, the  
7 department may not authorize the allocation of a tax increment under par. (a) for  
8 that city.

9           **SECTION 14.** 66.1105 (6m) (d) 3. of the statutes is repealed.

10          **SECTION 15.** 66.1105 (6m) (d) 4. of the statutes is amended to read:

11          66.1105 (6m) (d) 4. If an annual report is not timely filed under ~~subd. 3. or~~ par.  
12 (c), the department of revenue shall notify the city that the report is past due. If the  
13 city does not file the report within 60 days of the date on the notice, except as provided  
14 in this subdivision, the department shall charge the city a fee of \$100 per day for each  
15 day that the report is past due, up to a maximum penalty of \$3,000 per report. If the  
16 city does not pay in a timely manner any penalty that is due, the department of  
17 revenue shall reduce and withhold the amount of the shared revenue payments to  
18 the city under subch. I of ch. 79, in the following year, by an amount equal to the  
19 unpaid penalty.

20          **SECTION 16.** 66.1105 (8) (b) of the statutes is amended to read:

21          66.1105 (8) (b) If the department of revenue receives a notice under par. (a)  
22 during the period from January 1 to ~~May~~ April 15, the effective date of the notice is  
23 the date the notice is received. If the notice is received during the period from ~~May~~  
24 April 16 to December 31, the effective date of the notice is the first January 1 after  
25 the department of revenue receives the notice.

1           **SECTION 17.** 66.1106 (7) (am) of the statutes is amended to read:

2           66.1106 (7) (am) With regard to each district for which the department  
3 authorizes the allocation of a tax increment under par. (a), the department shall  
4 charge the political subdivision that created the district an annual administrative  
5 fee of \$150 that the political subdivision shall pay to the department no later than  
6 ~~May~~ April 15. If the political subdivision does not pay the fee that is required under  
7 this paragraph, by ~~May~~ April 15, the department may not authorize the allocation  
8 of a tax increment under par. (a) for that political subdivision.

9           **SECTION 18.** 66.1106 (7) (c) of the statutes is amended to read:

10          66.1106 (7) (c) If the department receives the notice described under sub. (10)  
11 (b) during the period from January 1 to ~~May~~ April 15, the effective date of the notice  
12 is the date on which the notice is received. If the department receives the notice  
13 described under sub. (10) (b) during the period from ~~May~~ April 16 to December 31,  
14 the effective date of the notice is the first January 1 after the date on which the notice  
15 is received.

16          **SECTION 19.** 66.1106 (10m) (c) of the statutes is repealed.

17          **SECTION 20.** 66.1106 (10m) (d) of the statutes is amended to read:

18          66.1106 (10m) (d) If an annual report is not timely filed under ~~par. (e) or~~ sub.  
19 (10) (a), the department of revenue shall notify the political subdivision that the  
20 annual report is past due. If the political subdivision does not file the report within  
21 60 days of the date on the notice, the department shall charge the political  
22 subdivision a fee of \$100 per day for each day that the report is past due, up to a  
23 maximum penalty of \$3,000 per report. If the political subdivision does not pay in  
24 a timely manner any penalty that is due, the department of revenue shall reduce and  
25 withhold the amount of the shared revenue payments to the political subdivision

1 under subch. I of ch. 79, in the following year, by an amount equal to the unpaid  
2 penalty.

3 **SECTION 21. Effective dates.** This act takes effect on the day after publication,  
4 except as follows:

5 (1) PENALTIES. The treatment of sections 60.85 (6) (f) 3. and 4., 66.1105 (6m) (d)  
6 3. and 4., and 66.1106 (10m) (c) and (d) of the statutes takes effect on the January  
7 1 after publication.

8 (2) PAYMENT, TERMINATION NOTIFICATION, CERTIFICATION DATES. The treatment of  
9 sections 60.85 (6) (am) and (10) (b), 66.1105 (6) (ae) and (8) (b), and 66.1106 (7) (am)  
10 and (c) of the statutes takes effect on the January 1 after publication.

11 (3) PRELIMINARY PROJECT PLAN NOTIFICATIONS. The treatment of sections 60.85  
12 (5) (f) and 66.1105 (5) (cm) of the statutes takes effect on the January 1 after  
13 publication.

14 (4) BASE VALUES, TOWNS. The treatment of section 60.85 (3) (L) and (5) (b), (c),  
15 and (d) 1. of the statutes takes effect on the October 1 after publication.

16 (END)

**Shovers, Marc**

---

**From:** Wagner, Michael W - DOR  
**Sent:** Thursday, December 15, 2016 1:51 PM  
**To:** Shovers, Marc  
**Subject:** RE: DOR Technical Bills #1 and #2 of the 2017 Session

- 0763

Marc,

I finished a round of legislative meetings on the draft this morning, and I have some changes that will necessitate a /2 version as a result. Could you please make the following changes and send me a new draft?

Section 8: We're changing the maximum penalty to \$6,000 and also instituting a payment deadline of 30 calendar days after issuance. Starting on page 4, line 3, we're looking for:

If the town does not file the report within 60 days of the date on the notice, the department shall charge the town a fee of \$100 per day for each day that the report is past due, up to a maximum penalty of \$6,000 per report. If the town does not pay within 30 calendar days of issuance, the department of revenue shall reduce and withhold the amount of the shared revenue payments to the town under subch. I of ch. 79, in the following year, by an amount equal to the unpaid penalty.

Sections 15 and 20: parallel treatment to the proposed changes to Section 8 above.

Section 21 (lines 14-15): We are trying to bring better consistency with Act 255 related to base values, so the effective date should be October 1, 2015.

Thank you,

Mike Wagner  
Assistant Deputy Secretary  
Wisconsin Department of Revenue  
(608) 266-6466

---

**From:** Wagner, Michael W - DOR  
**Sent:** Friday, December 09, 2016 5:59 PM  
**To:** Shovers, Marc - LEGIS <marc.shovers@legis.wisconsin.gov>  
**Subject:** RE: DOR Technical Bills #1 and #2 of the 2017 Session

Marc,

We finished our review of the draft. It looks good, as is.

The random underlining was the result of an unremoved hyperlink rather than trying to add something that was already there.

The renumbering issue was a non-issue, so what you have is fine. Thank you.

So, I think we're ready for the /1 draft at this point. If you could send it to me early next week, I would appreciate it.

Regards,

Mike Wagner  
Assistant Deputy Secretary  
Wisconsin Department of Revenue  
(608) 266-6466

---

**From:** Shovers, Marc - LEGIS [<mailto:marc.shovers@legis.wisconsin.gov>]  
**Sent:** Tuesday, November 22, 2016 12:49 PM  
**To:** Wagner, Michael W - DOR <[MichaelW.Wagner@wisconsin.gov](mailto:MichaelW.Wagner@wisconsin.gov)>  
**Subject:** RE: DOR Technical Bills #1 and #2 of the 2017 Session

Hi Mike:

I realize you're out of the office, but I have another question about this instruction:

1. Sections of the law are not in sequence
  - a. Current law: 66.1105(4)(h)2 and 66.1105(4)(h)4 skip paragraph 3; 66.1105(4e)(a)3 and 66.1105(4e)(a)5 skip paragraph 4
  - b. Problem: confusion in reading and understanding the statutes.

I guess I don't really see how this could be confusing. The bigger problem, though, is that s. 6.1105 (4) (h) has 10 subdivisions, so if you were to amend subd. 4. and make it 3., then you'd go from 3. to 5., and renumbering seven subdivisions and changing dozens of cross-references for no substantive reason doesn't make a lot of sense to me.

With regard to s. 66.1105 (4e) (a), changing 5. to 4. would entail only one change, as 5. is the last subdivision in that paragraph, which would necessitate many fewer cross-reference changes, but it still seems like a lot of effort for something that really doesn't seem all that confusing and makes no substantive difference.

I'm otherwise done with the draft, so I think I'll send the /P1 version through editing so you can at least look through the rest of the items. Let me know if you'd like to discuss this further. Thanks.

Marc

Marc Shovers  
Senior Legislative Attorney  
Legislative Reference Bureau  
608-266-0129  
[marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)

---

**From:** Shovers, Marc  
**Sent:** Tuesday, November 22, 2016 11:22 AM  
**To:** Wagner, Michael W - DOR ([MichaelW.Wagner@revenue.wi.gov](mailto:MichaelW.Wagner@revenue.wi.gov)) <[MichaelW.Wagner@revenue.wi.gov](mailto:MichaelW.Wagner@revenue.wi.gov)>  
**Subject:** FW: DOR Technical Bills #1 and #2 of the 2017 Session

Hi Mike:

I'm working on the TIF bill, and I have a question about one of the instructions:

- a. **Amend** 66.116(7)(c) If the department receives the notice described under sub. (10) (b) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date on which the notice is received. If the department receives the notice described under sub. (10) (b) during the period from ~~May~~ April 16 to December 31, the effective date of the notice is the first January 1 after the date on which the notice is received.

I realize you're referring to s. 66.1106 (7) (c), but I'm not sure why the reference to sub. (10) (b) is underscored, as if you want it added to the statute (even though it appears in current law). Besides changing "*May*" to "April", is there any other amendment to this statute that you're looking for? Thanks.

Marc

Marc Shovers  
Senior Legislative Attorney  
Legislative Reference Bureau  
608-266-0129  
[marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)

---

**From:** Kreye, Joseph  
**Sent:** Friday, November 11, 2016 1:37 PM  
**To:** Shovers, Marc <[Marc.Shovers@legis.wisconsin.gov](mailto:Marc.Shovers@legis.wisconsin.gov)>; Pleviak, Krista <[Krista.Pleviak@legis.wisconsin.gov](mailto:Krista.Pleviak@legis.wisconsin.gov)>; Dodge, Tamara <[Tamara.Dodge@legis.wisconsin.gov](mailto:Tamara.Dodge@legis.wisconsin.gov)>; Kunkel, Mark <[Mark.Kunkel@legis.wisconsin.gov](mailto:Mark.Kunkel@legis.wisconsin.gov)>  
**Subject:** FW: DOR Technical Bills #1 and #2 of the 2017 Session

Here's the attachments for the DOR drafts.

The "A" document is mostly tax changes in my area, but there is some lottery and public utility changes in that as well.

Joe

**Joseph T. Kreye**  
Legal Services Manager  
Legislative Reference Bureau  
608 266-2263

---

**From:** Wagner, Michael W - DOR  
**Sent:** Friday, November 11, 2016 1:03 PM  
**To:** Kreye, Joseph <[Joseph.Kreye@legis.wisconsin.gov](mailto:Joseph.Kreye@legis.wisconsin.gov)>  
**Subject:** DOR Technical Bills #1 and #2 of the 2017 Session

Joe,

We have a lot of technical items for the session ahead, and that doesn't include whatever needs to be done post-budget.

In the interest of getting a head start on a busy session, I have the first proposed bills compiled (omnibus technical bill and a TID clean-up). I realize that multiple drafters cover the issue areas included in the bills, but in the past, you've been gracious enough to coordinate the drafting of DOR's bills.

My goal is to get legislative sponsorship of these prior to the session and introduce them right away in January, which means I need drafts in early December. Will that work with LRB's schedule? I realize that budget demands are probably already hitting LRB staff at this time.

Thanks,

Mike Wagner  
Assistant Deputy Secretary  
Wisconsin Department of Revenue  
(608) 266-6466

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State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-0763/1  
MES:kjf

2  
RMR

2017 BILL

Thurs.

ajm

D-NOTE

1 AN ACT *to repeal* 60.85 (3) (L), 60.85 (5) (c), 60.85 (6) (f) 3., 66.1105 (5) (be),  
2 66.1105 (6m) (d) 3. and 66.1106 (10m) (c); and *to amend* 60.85 (5) (b), 60.85 (5)  
3 (d) 1., 60.85 (5) (f), 60.85 (6) (am), 60.85 (6) (f) 4., 60.85 (10) (b), 66.1105 (4) (gm)  
4 4. bm., 66.1105 (5) (cm), 66.1105 (6) (ae), 66.1105 (6m) (d) 4., 66.1105 (8) (b),  
5 66.1106 (7) (am), 66.1106 (7) (c) and 66.1106 (10m) (d) of the statutes; **relating**  
6 **to:** technical changes to the tax incremental financing statutes.

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*Analysis by the Legislative Reference Bureau*

This bill makes a number of technical changes to the statutes affecting city, village, and town tax incremental financing districts. The bill does the following:

1. Limits penalties to \$<sup>6,000</sup>~~3,000~~ per report that the Department of Revenue may assess against municipalities that fail to file with DOR certain required reports.
2. Modifies certain administrative payment and certification request due dates, changing the dues dates from May 15 to April 15.
3. Repeals a requirement for municipalities to provide DOR with preliminary project plan amendment notifications.
4. Adds mixed-use development to the list of eligible project costs for mixed-use tax incremental districts.
5. Excludes municipal property from base values for town TIDs.
6. Repeals an obsolete special provision that applied only to a TID in the city of Hayward; the TID terminated in 2011.

**BILL**

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 60.85 (3) (L) of the statutes is repealed.

2           **SECTION 2.** 60.85 (5) (b) of the statutes is amended to read:

3           60.85 (5) (b) Upon application in writing by the town clerk, in a form prescribed  
4 by the department of revenue, the department shall determine according to its best  
5 judgment from all sources available to it the full aggregate value of the taxable  
6 property and, ~~except as provided in par. (c), of the town-owned property~~ in the tax  
7 incremental district. Subject to sub. (10) (d), the department shall certify this  
8 aggregate valuation to the town clerk, and the aggregate valuation constitutes the  
9 tax incremental base of the tax incremental district. The town clerk shall complete  
10 these forms upon the creation of a tax incremental district or upon the amendment  
11 of a district's project plan and shall submit the application on or before December 31  
12 of the year the tax incremental district is created, as defined in sub. (3) (h) 2. or, in  
13 the case of an amendment, on or before December 31 of the year in which the changes  
14 to the project plan take effect.

15           **SECTION 3.** 60.85 (5) (c) of the statutes is repealed.

16           **SECTION 4.** 60.85 (5) (d) 1. of the statutes is amended to read:

17           60.85 (5) (d) 1. If the town adopts an amendment to the original project plan  
18 under sub. (3) (j) for any district which includes additional project costs at least part  
19 of which will be incurred after the period specified in sub. (6) (b) 1., the tax  
20 incremental base for the district shall be redetermined by adding to the tax  
21 incremental base the value of the taxable property, and, ~~except as provided in par.~~

**BILL**

1 ~~(e), of the town-owned property,~~ that is added to the existing district as of the  
2 January 1 of the same calendar year for a resolution adopted before October 1 or as  
3 of January 1 of the next subsequent calendar year for a resolution adopted after  
4 September 30. The tax incremental base as redetermined under this subdivision is  
5 effective for the purposes of this section only if it exceeds the original tax incremental  
6 base determined under par. (b).

7 **SECTION 5.** 60.85 (5) (f) of the statutes is amended to read:

8 60.85 (5) (f) ~~The town clerk shall annually, after May 1 but before May 21, by~~  
9 ~~written notice, inform the department of revenue of any amendment to the project~~  
10 ~~plan which has been adopted.~~ The town clerk shall also give written notice of the  
11 adoption of an amendment to the department of revenue within 60 days after its  
12 adoption. The department of revenue may prescribe forms to be used by the town  
13 clerk when giving notice as required by this paragraph.

14 **SECTION 6.** 60.85 (6) (am) of the statutes is amended to read:

15 60.85 (6) (am) With regard to each district for which the department of revenue  
16 authorizes the allocation of a tax increment under par. (a), the department shall  
17 charge the town that created the district an annual administrative fee of \$150 that  
18 the town shall pay to the department no later than ~~May~~ April 15. If the town does  
19 not pay the fee that is required under this paragraph, by ~~May~~ April 15, the  
20 department may not authorize the allocation of a tax increment under par. (a) for  
21 that town.

22 **SECTION 7.** 60.85 (6) (f) 3. of the statutes is repealed.

23 **SECTION 8.** 60.85 (6) (f) 4. of the statutes is amended to read:

24 60.85 (6) (f) 4. If an annual report is not timely filed under ~~subd. 3. or sub. (8)~~  
25 (c), the department of revenue shall notify the town that the report is past due. If

BILL

*within 30 days - 4 -  
of issuance  
6,000*

SECTION 8

1 the town does not file the report within 60 days of the date on the notice, the  
 2 department shall charge the town a fee of \$100 per day for each day that the report  
 3 is past due, up to a maximum penalty of ~~\$3,000~~ <sup>6,000</sup> per report. If the town does not pay  
 4 ~~in a timely manner any penalty that is due,~~ the department of revenue shall reduce  
 5 and withhold the amount of the shared revenue payments to the town under subch.  
 6 I of ch. 79, in the following year, by an amount equal to the unpaid penalty.

7 SECTION 9. 60.85 (10) (b) of the statutes is amended to read:

8 60.85 (10) (b) If the department of revenue receives a notice under par. (a)  
 9 during the period from January 1 to ~~May~~ April 15, the effective date of the notice is  
 10 the date the notice is received. If the notice is received during the period from ~~May~~  
 11 April 16 to December 31, the effective date of the notice is the first January 1 after  
 12 the department of revenue receives the notice.

13 SECTION 10. 66.1105 (4) (gm) 4. bm. of the statutes is amended to read:

14 66.1105 (4) (gm) 4. bm. The project costs relate directly to eliminating blight,  
 15 directly serve to rehabilitate or conserve the area or directly serve to promote  
 16 industrial or mixed-use development, consistent with the purpose for which the tax  
 17 incremental district is created under subd. 4. a.; and

18 SECTION 11. 66.1105 (5) (be) of the statutes is repealed.

19 SECTION 12. 66.1105 (5) (cm) of the statutes is amended to read:

20 66.1105 (5) (cm) ~~The city clerk shall annually, after May 1 but before May 21,~~  
 21 ~~by written notice, inform the department of revenue of any amendment to the project~~  
 22 ~~plan which has been adopted.~~ The city clerk shall also give written notice of the  
 23 adoption of an amendment to the department of revenue within 60 days after its  
 24 adoption. The department of revenue may prescribe forms to be used by the city clerk  
 25 when giving notice as required by this paragraph.

**BILL**

1           **SECTION 13.** 66.1105 (6) (ae) of the statutes is amended to read:

2           66.1105 (6) (ae) With regard to each district for which the department of  
3 revenue authorizes the allocation of a tax increment under par. (a), the department  
4 shall charge the city that created the district an annual administrative fee of \$150  
5 that the city shall pay to the department no later than ~~May~~ April 15. If the city does  
6 not pay the fee that is required under this paragraph, by ~~May~~ April 15, the  
7 department may not authorize the allocation of a tax increment under par. (a) for  
8 that city.

9           **SECTION 14.** 66.1105 (6m) (d) 3. of the statutes is repealed.

10          **SECTION 15.** 66.1105 (6m) (d) 4. of the statutes is amended to read:

11          66.1105 (6m) (d) 4. If an annual report is not timely filed under ~~subd. 3. or~~ par.  
12 (c), the department of revenue shall notify the city that the report is past due. If the  
13 city does not file the report within 60 days of the date on the notice, except as provided  
14 in this subdivision, the department shall charge the city a fee of \$100 per day for each  
15 day that the report is past due, <sup>6000</sup> up to a maximum penalty of ~~\$3,000~~ per report. If the  
16 city does not pay in a timely manner any penalty that is due, the department of  
17 revenue shall reduce and withhold the amount of the shared revenue payments to  
18 the city under subch. I of ch. 79, in the following year, by an amount equal to the  
19 unpaid penalty.

20          **SECTION 16.** 66.1105 (8) (b) of the statutes is amended to read:

21          66.1105 (8) (b) If the department of revenue receives a notice under par. (a)  
22 during the period from January 1 to ~~May~~ April 15, the effective date of the notice is  
23 the date the notice is received. If the notice is received during the period from ~~May~~  
24 April 16 to December 31, the effective date of the notice is the first January 1 after  
25 the department of revenue receives the notice.

→ within 30 days of issuance

**BILL****SECTION 17**

1           **SECTION 17.** 66.1106 (7) (am) of the statutes is amended to read:

2           66.1106 (7) (am) With regard to each district for which the department  
3 authorizes the allocation of a tax increment under par. (a), the department shall  
4 charge the political subdivision that created the district an annual administrative  
5 fee of \$150 that the political subdivision shall pay to the department no later than  
6 ~~May~~ April 15. If the political subdivision does not pay the fee that is required under  
7 this paragraph, by ~~May~~ April 15, the department may not authorize the allocation  
8 of a tax increment under par. (a) for that political subdivision.

9           **SECTION 18.** 66.1106 (7) (c) of the statutes is amended to read:

10          66.1106 (7) (c) If the department receives the notice described under sub. (10)  
11 (b) during the period from January 1 to ~~May~~ April 15, the effective date of the notice  
12 is the date on which the notice is received. If the department receives the notice  
13 described under sub. (10) (b) during the period from ~~May~~ April 16 to December 31,  
14 the effective date of the notice is the first January 1 after the date on which the notice  
15 is received.

16          **SECTION 19.** 66.1106 (10m) (c) of the statutes is repealed.

17          **SECTION 20.** 66.1106 (10m) (d) of the statutes is amended to read:

18          66.1106 (10m) (d) If an annual report is not timely filed under ~~par. (e) or~~ sub.  
19 (10) (a), the department of revenue shall notify the political subdivision that the  
20 annual report is past due. If the political subdivision does not file the report within  
21 60 days of the date on the notice, the department shall charge the political  
22 subdivision a fee of \$100 per day for each day that the report is past due, up to a  
23 ~~maximum penalty of \$3,000 per report.~~ <sup>6,000</sup> If the political subdivision does not pay ~~in~~  
24 ~~a timely manner any penalty that is due,~~ the department of revenue shall reduce and  
25 ~~withhold the amount of the shared revenue payments to the political subdivision~~

within 30 days of issuance

**BILL**

1 under subch. I of ch. 79, in the following year, by an amount equal to the unpaid  
2 penalty.

3 **SECTION 21. Effective dates.** This act takes effect on the day after publication,  
4 except as follows:

5 (1) PENALTIES. The treatment of sections 60.85 (6) (f) 3. and 4., 66.1105 (6m) (d)  
6 3. and 4., and 66.1106 (10m) (c) and (d) of the statutes takes effect on the January  
7 1 after publication.

8 (2) PAYMENT, TERMINATION NOTIFICATION, CERTIFICATION DATES. The treatment of  
9 sections 60.85 (6) (am) and (10) (b), 66.1105 (6) (ae) and (8) (b), and 66.1106 (7) (am)  
10 and (c) of the statutes takes effect on the January 1 after publication.

11 (3) PRELIMINARY PROJECT PLAN NOTIFICATIONS. The treatment of sections 60.85  
12 (5) (f) and 66.1105 (5) (cm) of the statutes takes effect on the January 1 after  
13 publication.

14 (4) BASE VALUES, TOWNS. The treatment of section 60.85 (3) (L) and (5) (b), (c),  
15 and (d) 1. of the statutes takes effect on ~~the~~ <sup>retroactively to</sup> October 1 <sup>2015</sup> after publication.

16 (END)

O-NOTE

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-0763/2dn  
MES:kjf

*Date*

Mike Wagner:

*effective date*

This is drafted according to your instructions, but isn't DOR worried about the effect of a retroactive initial applicability, especially with regard to the statutes being repealed, where it may affect the calculation of a TID's tax incremental base?

*AMZ d*



**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-0763/2dn  
MES:kjf

December 22, 2016

Mike Wagner:

This is drafted according to your instructions, but isn't DOR worried about the effect of a retroactive effective date, especially with regard to the statutes being repealed, where it may affect the calculation of a TID's tax incremental base?

Marc E. Shovers  
Senior Legislative Attorney  
(608) 266-0129  
marc.shovers@legis.wisconsin.gov

**Barman, Mike**

---

**From:** Shovers, Marc  
**Sent:** Monday, January 09, 2017 3:41 PM  
**To:** Barman, Mike  
**Subject:** FW: Draft review: LRB -0763/2

Could you please transfer this to Sen. Stroebel? Thanks.

Mrc

---

**From:** Wagner, Michael W - DOR  
**Sent:** Monday, January 09, 2017 3:37 PM  
**To:** LRB.Legal <lrblegal@legis.wisconsin.gov>  
**Cc:** Shovers, Marc <Marc.Shovers@legis.wisconsin.gov>; Soper, John <John.Soper@legis.wisconsin.gov>  
**Subject:** RE: Draft review: LRB -0763/2

Dear LRB:

Please release this draft to Sen. Stroebel's Office. He is our intended Senate author.

Thank you,

Mike Wagner  
Assistant Deputy Secretary  
Wisconsin Department of Revenue  
(608) 266-6466

---

**From:** LRB.Legal [<mailto:lrblegal@legis.wisconsin.gov>]  
**Sent:** Thursday, December 22, 2016 12:07 PM  
**To:** Wagner, Michael W - DOR <[MichaelW.Wagner@wisconsin.gov](mailto:MichaelW.Wagner@wisconsin.gov)>  
**Subject:** Draft review: LRB -0763/2

**State of Wisconsin - Legislative Reference Bureau**  
**One East Main Street - Suite 200 - Madison**

**The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent.** If you have any questions concerning the draft or would like to have it redrafted, please contact Marc E. Shovers, Senior Legislative Attorney, at (608) 266-0129, at [marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov), or at One East Main Street, Suite 200.

**If you would like to jacket the draft for introduction, please click on the appropriate button below. Please select only one button.** If you wish to introduce this draft in both houses please contact the drafting attorney to have a companion bill drafted.

**Jacket for the  
ASSEMBLY**

**Jacket for the  
SENATE**

**If a jacket is needed immediately, please let us know in your response e-mail so we know to immediately jacket the proposal for you.**

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at [LRB.Legal@legis.wisconsin.gov](mailto:LRB.Legal@legis.wisconsin.gov) or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

**Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.**

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**Kohn, Hanna**

---

**From:** Soper, John  
**Sent:** Friday, February 10, 2017 10:07 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB -0763/2

Please Jacket LRB -0763/2 for the SENATE.