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

SECTION 1. 74.11 (4) of the statutes is renumbered 74.11 (4) (a) and amended to read:

74.11 (4) (a) All taxes on personal property, except those on improvements on leased land, shall be paid in full and received by the proper official on or before 5 working days after the due date of January 31.

SECTION 2. 74.11 (4) (b) of the statutes is created to read:

74.11 (4) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close of business on the first Friday in February.

SECTION 3. 74.11 (7) of the statutes is renumbered 74.11 (7) (a) and amended to read:

74.11 (7) (a) If the first installment of taxes on real property or improvements on leased land is not paid received by the proper official on or before 5 working days after the due date of January 31, the entire amount of the taxes remaining unpaid is delinquent as of February 1.

SECTION 4. 74.11 (7) (b) of the statutes is created to read:

74.11 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close of business on the first Friday in February.

SECTION 5. 74.11 (8) of the statutes is renumbered 74.11 (8) (a) and amended to read:

74.11 (8) (a) If the 2nd installment of taxes on real property or improvements on leased land is not paid received by the proper official on or before 5 working days after the due date of July 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1 and interest and penalties are due under sub. (11).

SECTION 6. 74.11 (8) (b) of the statutes is created to read:

74.11 (8) (b) For purposes of par. (a), if July 31 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close of business on the first Friday in August.

SECTION 7. 74.11 (10) (a) of the statutes is renumbered 74.11 (10) (a) 1. and amended to read:

74.11 (10) (a) 1. If all special assessments, special charges, special taxes and personal property taxes due under sub. (3) or (4) are not paid in full and received by the proper official on or before 5 working days after the due date, the amounts unpaid are delinquent as of the day after the due date of the first installment or of the lump−sum payment.

*  Section 991.11, Wisconsin Statutes: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication.”
SECTION 8. 74.11 (10) (a) 2. of the statutes is created to read:

74.11 (10) (a) 2. For purposes of subd. 1, if the due date is a Saturday or Sunday, the period of 5 working days under subd. 1 ends on the close of business on the first Friday following the due date.

SECTION 9. 74.12 (6) of the statutes is renumbered 74.12 (6) (a) and amended to read:

74.12 (6) (a) All personal property taxes, except those on improvements on leased land, shall be paid in full and received by the proper official on or before 5 working days after the due date of January 31.

SECTION 10. 74.12 (6) (b) of the statutes is created to read:

74.12 (6) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close of business on the first Friday in February.

SECTION 11. 74.12 (7) of the statutes is renumbered 74.12 (7) (a) and amended to read:

74.12 (7) (a) If the first installment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an installment option pertains is not paid received by the proper official on or before 5 working days after the due date of January 31, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of February 1.

SECTION 12. 74.12 (7) (b) of the statutes is created to read:

74.12 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close of business on the first Friday in February.

SECTION 13. 74.12 (8) of the statutes is renumbered 74.12 (8) (a) and amended to read:

74.12 (8) (a) If the 2nd or any subsequent installment payment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an installment option pertains is not paid received by the proper official on or before 5 working days after the due date specified in the ordinance, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of the first day of the month after the payment is due and interest and penalties are due under sub. (10).

SECTION 14. 74.12 (8) (b) of the statutes is created to read:

74.12 (8) (b) For purposes of par. (a), if the due date specified in the ordinance is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close of business on the first Friday following the due date.

SECTION 15. 74.12 (9) (a) of the statutes is amended to read:

74.12 (9) (a) If all special assessments to which an installment option does not pertain, special charges, special taxes and personal property taxes that are due under sub. (5) or (6) are not paid in full and received by the proper official on or before 5 working days after the due date of January 31, the amounts unpaid are delinquent as of February 1.

SECTION 16. 74.12 (9) (am) of the statutes is created to read:

74.12 (9) (am) For purposes of par. (a), if January 31 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close of business on the first Friday in February.

SECTION 17. 74.69 (1) of the statutes is amended to read:

74.69 (1) GENERAL RULE. If payment is required by this chapter to be made by a taxpayer on or before a certain date, the payment is timely if it is mailed in a properly addressed envelope, postmarked before midnight of the last day prescribed due date for making the payment, with postage prepaid, and is received by the proper official not more than 5 days after the prescribed date for making the payment, regardless of when it is received.