



2019 SENATE BILL 441

September 23, 2019 - Introduced by Senators KOOYENGA, MILLER, PETROWSKI, WANGGAARD and DARLING, cosponsored by Representatives BROOKS, HESSELBEIN, KATZMA, GUNDRUM, ALLEN, ANDERSON, BALLWEG, DITTRICH, DUCHOW, KNODL, KRUG, KUGLITSCH, KULP, LOUDENBECK, OHNSTAD, PETERSEN, RODRIGUEZ, SANFELIPPO, SNYDER, SUBECK, TUSLER, ZIMMERMAN and STEFFEN. Referred to Committee on Local Government, Small Business, Tourism and Workforce Development.

- 1 **AN ACT to repeal** 66.0602 (3) (a) of the statutes; **relating to:** changes to the local
2 levy limit calculation for a political subdivision that transfers responsibility to
3 provide a governmental service to another governmental unit.

Analysis by the Legislative Reference Bureau

Generally under current law, local levy limits are applied to the property tax levies that are imposed by a political subdivision in December of each year. Current law prohibits any political subdivision from increasing its levy by a percentage that exceeds its “valuation factor,” which is defined as the greater of either zero percent or the percentage change in the political subdivision’s equalized value due to new construction, less improvements removed.

Also under current law, if a political subdivision transfers to another governmental unit the responsibility to provide a service that it provided in the previous year, the levy increase limit otherwise applicable in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service. This bill repeals that provision.

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:

