



2019 SENATE BILL 797

February 11, 2020 - Introduced by Senators PETROWSKI, MARKLEIN, WIRCH, STROEBEL and COWLES, cosponsored by Representatives TUSLER, SNYDER, MCGUIRE, QUINN, SPIROS and OHNSTAD. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1 **AN ACT relating to:** correcting the 2019 personal property aid distribution.

Analysis by the Legislative Reference Bureau

This bill provides that if the Department of Administration or Department of Revenue determines by August 15, 2020, that there was an overpayment or underpayment made in DOR's certification for the 2019 personal property aid distribution to taxing jurisdictions, DOR must correct any underpayments by increasing the subsequent year's distribution. Corrections will be made without interest, but no corrections will be made for overpayments.

Under current law, DOR corrects any overpayment in shared revenue and local aid payments (which include the personal property aid distribution) by reducing the subsequent year's distribution and corrects any underpayment in such payments by increasing the subsequent year's distribution. Under current law, the corrections are made without interest.

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:

2 **SECTION 1. Nonstatutory provisions.**

3 (1) PERSONAL PROPERTY AID DISTRIBUTION. Notwithstanding s. 79.08, if the
4 department of administration or department of revenue determines by August 15,

SENATE BILL 797**SECTION 1**

1 2020, that there was an overpayment or underpayment made in the certification by
2 the department of revenue for the 2019 personal property aid distribution under s.
3 79.096, the department of revenue shall correct any underpayments by increasing
4 the subsequent year's distribution, but no correction shall be made for
5 overpayments. Corrections under this subsection shall be made without interest.
6 A taxing jurisdiction shall not include any corrections made under this subsection
7 in its levy or revenue limit determination.

8 (END)