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# Wisconsin Legislative Council

## ACT MEMO

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### 2021 Wisconsin Act 102 [2021 Senate Bill 303]

### General Transportation Aids

2021 Wisconsin Act 102 changes the penalties that apply to a village or town that files its annual highway-related expenditures with the Department of Transportation (DOT) after the filing deadline.

Under Wisconsin law, DOT distributes general transportation aid (GTA) to counties, cities, villages, and towns (local units of government). The amount of GTA a local unit of government receives is calculated using formulas prescribed by statute. One formula, known as “share of costs,” is based on the local unit of government’s average highway-related costs in the six most recent years for which actual costs are available. Under state law, every local unit of government must report its highway-related expenditures for each year to DOT annually. If a local unit of government fails to submit these expenditures to DOT by the statutorily prescribed date, the local unit of government’s GTA payment for the following year is reduced by one percent per working day late, up to a maximum reduction of 10 percent of the following year’s GTA payment.

2021 Wisconsin Act 102 provides that the penalty for a village or town that files its annual highway-related expenditures with DOT late is \$100 per working day late, up to a maximum of \$2,200.

**Effective date:** December 5, 2021

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