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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2021 Assembly Bill 227**

**Assembly  
Amendment 1**

### **2021 ASSEMBLY BILL 227**

Assembly Bill 227 modifies the administration of two tax incremental districts (TIDs) in the City of Wisconsin Dells. Under current law, TID 2 is a blight TID with a current termination date of 2031. TID 3 is a mixed-use TID that has been declared severely distressed (now “performing”), and currently has a mandatory termination date of 2045.

For TID 2, the bill would extend the time during which tax increments may be allocated and during which expenditures may be made: it would extend the allocation of TID increments (i.e., the total lifespan of the TID) to December 31, 2036, and would extend the expenditure period through 2031. For TID 3, the bill would extend the expenditure period through 2040.

### **ASSEMBLY AMENDMENT 1**

Assembly Amendment 1 affects the bill’s treatment of TID 3. It would revise the allocation period of TID increments to December 31, 2036, compared to the current law maximum of 2045, and would revise the bill’s extension of the TID’s expenditure period from 2040 to 2031.

### **BILL HISTORY**

On November 9, 2021, the Assembly Committee on Ways and Means recommended adoption of Assembly Amendment 1 and passage of Assembly Bill 227, as amended, by successive votes of Ayes, 13; Noes, 0.

SG:jal