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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2021 Assembly Bill 56**

**Assembly  
Amendment 1**

### **2021 ASSEMBLY BILL 56**

Under current law, state aid is paid to various local units of government to compensate for revenue losses due to past changes in the taxation of personal property. The distribution of this state aid includes payments specifically attributed to tax incremental districts (TIDs). Under current law, when a TID closes, the TID's proportional share of aid is no longer paid. Under 2021 Assembly Bill 56, when a TID closes, the amount that would have been paid to a TID shall be distributed to the applicable, underlying tax jurisdictions in the year following the termination and each year thereafter.

### **ASSEMBLY AMENDMENT 1**

Assembly Amendment 1 clarifies the application of the bill to TIDs that have already closed, but had received state aid related to personal property tax prior to closure. Under the amendment, the 2021 distribution of aid must include the sum of all payments that would have been paid to a TID from its termination date to 2021, had the district not terminated. For 2022 and thereafter, the payments must include the amount of the last payment the TID received prior to its closure.

### **BILL HISTORY**

2021 Assembly Bill 56 was introduced by Representative Steffen on February 10, 2021. Representative Steffen also offered Assembly Amendment 1, on March 16, 2021. On March 18, 2021, the Assembly Committee on Ways and Means recommended adoption of Assembly Amendment 1, and passage of Assembly Bill 56, as amended, on successive votes of Ayes, 12; Noes, 0.

SG:jal