2021 Senate Bill 518

Under current law, a city or village (and, under more limited circumstances, a town or county) may create a tax incremental district (TID) to fund remediation of environmental pollution. While new environmental remediation TIDs are created under a provision within the state’s general TID law, the statutes include a sunsetting section specific to environmental remediation TIDs.

To establish the purposes for which an environmental remediation TID may be created, current law defines environmental pollution as the “contaminating or rendering unclean or impure the air, land or waters of the state, or making the same injurious to public health, harmful for commercial recreational use, or deleterious to fish, bird, animal or plant life.” 2021 Senate Bill 518 expands the definition of environmental pollution under the general TID law to include substances that, if released into the air, land, or waters of the state due to the redevelopment of an existing structure, would be harmful to public health or harmful for commercial or recreational use. The bill also modifies the definition of environmental pollution within the sunsetting environmental remediation TID law, generally aligning the definition in the sunsetting law with the definition modified in the general TID law.

Senate Substitute Amendment 1

Senate Substitute Amendment 1 retains the bill’s provision that expands the definition of environmental pollution under the general TID law. However, the substitute amendment omits the bill’s modification to the definition of environmental pollution under the sunsetting environmental remediation TID law. Additionally, the substitute amendment creates an effective date for the bill of October 1, 2022.

Bill History

Senate Substitute Amendment 1 was offered by Senator Cowles on October 7, 2021. On October 13, 2021, the Senate Committee on Natural Resources and Energy recommended adoption of the amendment by a vote of Ayes, 5; Noes, 0. The bill was then recommended for passage, as amended, by a vote of Ayes, 5; Noes, 0.

BK:jal

1 Section 66.1105, Stats.
2 Section 66.1106, Stats., relating to environmental remediation TIDs, sunsets on November 29, 2017. This sunset was established under 2017 Wisconsin Act 70, which modified various laws relating to the remediation of brownfields. Further information on this act may be found in Legislative Council, 2017 Wisconsin Act 70, Act Memo.