
Wisconsin Legislative Council

AMENDMENT MEMO



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2021 Senate Bill 76

Senate Amendment 1

2021 SENATE BILL 76

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 Senate Bill 76, 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.

SENATE AMENDMENT 1

Senate 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 TID 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

Senate Amendment 1 was introduced by Senator Bernier on April 8, 2021. On June 4, 2021, the Senate Committee on Government Operations, Legal Review, and Consumer Protection recommended adoption of the amendment, and passage of the bill, as amended, on successive votes of Ayes, 5; Noes, 0.

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