2021 ASSEMBLY BILL 232

April 2, 2021 - Introduced by Representatives CABRAL-GUEVARA, WITTKE, ARMSTRONG, BORN, CALLAHAN, DUCHOW, EDMING, GUNDRUM, JAGLER, KATSMA, KNO DL, KRUG, KURTZ, MOSES, MURPHY, OLDENBURG, PETRYK, PLUMER, ROZAR, SNYDER, SWEARINGEN, TRANEL, TUSLER, VORPAGEL and ZIMMERMAN, cosponsored by Senators MARKLEIN and STROEBEL. Referred to Committee on State Affairs.

1 AN ACT relating to: assistance to households and property owners.

Analysis by the Legislative Reference Bureau

Assistance to households and property owners

This bill requires the Department of Revenue, in conjunction with the counties and municipalities, to provide payments to every property taxpayer in this state. The amount that each taxpayer receives is equal to approximately 10 percent of the property taxes levied on the person’s real property in 2020, less the amount of the school levy property tax credit and less the amount of any delinquent real property taxes, special assessments, special charges, or special taxes owed by the taxpayer. The bill requires the governor to allocate $1,067,824,380 from moneys received from the federal government pursuant to the federal American Rescue Plan Act of 2021 to make the payments under the bill, plus an additional $20,000,000 to pay to DOR, the counties, and the municipalities for the administration of the payments.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 9137. Nonstatutory provisions; Revenue.

3 (1) ASSISTANCE TO HOUSEHOLDS AND PROPERTY OWNERS.
(a) The department of revenue, in conjunction with the counties and municipalities, shall make payments to every property taxpayer in this state on the basis of the property taxes levied on the taxpayer’s real property in 2020. The amount of the payment that each taxpayer shall receive is an amount that represents approximately 10 percent of the net property taxes levied on the taxpayer’s real property in 2020, as determined by the department of revenue. From the moneys allocated under par. (b), and subject to par. (c), the department of revenue shall distribute to each county or municipality described under par. (c) an amount sufficient to make all the payments to eligible property owners in the county or municipality and the county or municipality shall make those payments directly to those property owners from the moneys received from the department. In this paragraph, “net property taxes” means an amount equal to the taxes levied on a taxpayer’s real property, less the amount of the school levy tax credit distributed under s. 79.10 (4) that is attributable to that property.

(b) Of the moneys the governor accepts from the federal government under s. 16.54 pursuant to section 602 of the federal Social Security Act as amended by the federal American Rescue Plan Act of 2021, P.L. 117–2, the governor shall allocate $1,067,824,380 to make the payments under par. (a) and an additional $20,000,000 to pay the department of revenue, the counties, and the municipalities for the administration of this subsection.

(c) 1. The department of revenue shall notify each municipality of the amounts to be distributed under par. (a) no later than 45 days after the effective date of this paragraph and shall distribute an amount sufficient to make the payments under par. (a) to each county or municipality receiving a distribution under s. 79.10 (7m) (cm) no later than 60 days after the effective date of this paragraph.
2. a. Except as provided in subds. 2. b. and 3., the county treasurer shall pay from the amounts distributed under subd. 1. an amount equal to the amount calculated under par. (a) to each taxpayer of each municipality for which it receives a distribution not later than 20 days after receiving the distribution.

b. If a taxpayer that is eligible to receive a payment under subd. 2. a. owes delinquent real property taxes, special assessments, special charges, or special taxes, the county treasurer shall subtract the delinquent amount, including interest and penalties, from the taxpayer’s payment, retain the delinquent amount, and credit that amount to the taxpayer’s delinquent account.

3. a. Except as provided in subd. 3. b., any municipality eligible to receive a distribution under s. 79.10 (7m) (cm) shall pay from the amounts distributed under subd. 1. an amount equal to the amount calculated under par. (a) to each taxpayer within its jurisdiction not later than 20 days after receiving the distribution.

b. If a taxpayer that is eligible to receive a payment under subd. 3. a. owes delinquent real property taxes, special assessments, special charges, or special taxes, the municipality shall subtract the delinquent amount, including interest and penalties, from the taxpayer’s payment and pay the delinquent amount to the county treasurer, who shall credit that amount to the taxpayer’s delinquent account.

(END)