



State of Wisconsin  
2023 - 2024 LEGISLATURE

CORRECTED  
COPY

LRBs0080/1  
JK&RAC:cdc

**ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO ASSEMBLY BILL 2**

June 15, 2023 - Offered by Representative MACCO.

1 **AN ACT** *to amend* 38.16 (1); *to repeal and recreate* 38.16 (4) and 38.16 (5); and  
2 *to create* 38.16 (3) (e) of the statutes; **relating to:** eliminating the Technical  
3 College System operating levy.

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

4 **SECTION 1.** 38.16 (1) of the statutes is amended to read:  
5 38.16 (1) Annually by October 31, or within 10 days after receipt of the  
6 equalized valuations from the department of revenue, whichever is later, the district  
7 board may levy a tax on the full value of the taxable property of the district for the  
8 purposes of making capital improvements, and acquiring equipment, ~~operating and~~  
9 ~~maintaining~~ for the schools of the district, and paying principal and interest on valid  
10 bonds or notes now or hereafter outstanding as provided in s. 67.035. The district  
11 board secretary shall file with the clerk of each city, village and town, any part of

1 which is located in the district, a certified statement showing the amount of the levy  
2 and the proportionate amount of the tax to be spread upon the tax rolls for collection  
3 in each city, village and town. Such proportion shall be ascertained on the basis of  
4 the ratio of full value of the taxable property of that part of the city, village or town  
5 located in the district to the full value of all taxable property in the district, as  
6 certified to the district board secretary by the department of revenue. Upon receipt  
7 of the certified statement from the district board secretary, the clerk of each city,  
8 village and town shall spread the amounts thereof upon the tax rolls for collection.  
9 When the taxes are collected, such amounts shall be paid by the treasurer of each city,  
10 village and town to the district board treasurer.

11 **SECTION 2.** 38.16 (3) (e) of the statutes is created to read:

12 38.16 (3) (e) This subsection does not apply after June 30, 2023.

13 **SECTION 3.** 38.16 (4) of the statutes is repealed and recreated to read:

14 38.16 (4) (a) In this subsection:

15 1. "Tax levy" excludes taxes levied for the purpose of paying principal and  
16 interest on valid bonds and notes other than noncapital notes issued on or after July  
17 2, 2013.

18 2. "Valuation factor" means a percentage equal to the greater of either 0 percent  
19 or the percentage change in the January 1 equalized value statewide due to the  
20 aggregate new construction, less improvements removed between the previous year  
21 and the current year, as determined by the department of revenue.

22 (b) During the 2023-24 fiscal year, the board shall distribute to each district  
23 board an amount equal to the sum of the property tax relief aid under subs. (4) and  
24 (5), 2021 stats., the tax levy, and the valuation factor paid to the district in the prior  
25 fiscal year.

