

1991 Assembly Bill 1065

Date of enactment: **April 22, 1992**

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1991 WISCONSIN ACT 225

AN ACT to repeal 79.10 (10) (b); to amend 79.10 (10) (d); to repeal and recreate 79.10 (10) (a); and to create 20.835 (3) (r), 25.75 (3) (d) and 79.10 (7r) of the statutes, relating to: lottery credit precertification, local reimbursement for precertification and making an appropriation.

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

SECTION 1b. 20.835 (3) (r) of the statutes is created to read:

20.835 (3) (r) *Lottery credit precertification.* From the lottery fund, a sum sufficient to make payments under s. 79.10 (7r) to counties and cities for precertification of the lottery credit.

SECTION 1d. 25.75 (3) (d) of the statutes is created to read:

25.75 (3) (d) *Lottery credit precertification expenses.* From the appropriation under s. 20.835 (3) (r), lottery proceeds shall be distributed to counties and cities to offset expenses of precertifying the lottery credit.

SECTION 1g. 79.10 (7r) of the statutes is created to read:

79.10 (7r) **LOTTERY CREDIT PRECERTIFICATION REIMBURSEMENT.** (a) A county or city that performs the precertification procedure under sub. (10) (a) shall receive, from the appropriation under s. 20.835 (3) (r), 50. cents for each lottery credit precertified for a principal dwelling located in that county or city.

(b) The amounts determined under par. (a) shall be distributed by the department of administration on the first Friday in September, based on applications on file with the county or city on August 1. A county or city shall inform the department of revenue of the number of applications on file before August 16.

(c) If the department of revenue determines before August 1 of the year following a distribution under par.

(b) that a county or city received an overpayment or underpayment under par. (b) because of a late application or an erroneous payment, the department of revenue shall correct the overpayment or underpayment by reducing or increasing the subsequent year's distribution under par. (b). Corrections shall be made without interest.

SECTION 1m. 79.10 (10) (a) of the statutes, as created by 1991 Wisconsin Act 39, is repealed and recreated to read:

79.10 (10) (a) Beginning with property taxes levied in 1992, the owner of a principal dwelling who is entitled to receive a lottery credit under sub. (9) (bm) may claim the credit by making an application on a form prescribed by the department of revenue. A claimant whose principal dwelling is on a parcel of taxable property shall attest that, as of the certification date, the claimant is the owner of the property and that the claimant uses the property as his or her principal dwelling. The certification date is January 1 of the year in which the property taxes are levied. The claimant shall file the application with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87 or in a city that receives the approval of the department of revenue to accept applications, with the city treasurer of the city in which the property is located. Subject to review by the department of revenue, a treasurer who receives a completed application shall direct that the property described in the application be identified on the next tax roll as property for which the owner is entitled to receive a lottery credit.

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SECTION 2. 79.10 (10) (b) of the statutes, as created by 1991 Wisconsin Act 39, is repealed.

SECTION 3. 79.10 (10) (d) of the statutes, as created by 1991 Wisconsin Act 39, is amended to read:

79.10 (10) (d) If the department of revenue determines that a credit was claimed by a taxpayer who was not entitled to the credit for reasons other than that the taxpayer failed to furnish the information required under par. ~~(b)~~ (a), the department of revenue shall collect the credit as a special charge against the county where the property for which the credit was claimed is located. The amount of the credit shall be considered an unpaid tax and

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shall be subject to collection by the county as a delinquent tax. The county shall issue a tax certificate under s. 74.57 against the property which shall be effective from the preceding August 15.

SECTION 4. Nonstatutory provisions. (1) 1992 LOTTERY CREDIT CERTIFICATION DATE. Notwithstanding section 79.10 (10) (a) of the statutes, as affected by this act, for property taxes levied in 1992, the certification date is July 1, 1992.

SECTION 5. Initial applicability. This act first applies to property taxes levied in 1992.