



**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2009 ASSEMBLY BILL 159**

August 25, 2009 – Offered by COMMITTEE ON URBAN AND LOCAL AFFAIRS.

1 **AN ACT** *to amend* 74.23 (1) (a) 4., 74.25 (1) (a) 4., 74.30 (1) (d), 74.41 (1) (intro.),
2 74.41 (2) (a) and 74.42 (1); and *to create* 74.41 (1) (e) of the statutes; **relating**
3 **to:** the charge-back of refunded or rescinded taxes and of personal property
4 taxes and sharing certain collected taxes.

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

5 **SECTION 1.** 74.23 (1) (a) 4. of the statutes is amended to read:
6 74.23 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,
7 except those subject to a charge-back or sharing under s. 74.41 or 74.42.

8 **SECTION 2.** 74.25 (1) (a) 4. of the statutes is amended to read:
9 74.25 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,
10 except those subject to a charge-back or sharing under s. 74.41 or 74.42.

11 **SECTION 3.** 74.30 (1) (d) of the statutes is amended to read:

1 74.30 (1) (d) Retain all collections of omitted property taxes under s. 70.44,
2 except those subject to a charge-back or sharing under s. 74.41 or 74.42.

3 **SECTION 4.** 74.41 (1) (intro.) of the statutes is amended to read:

4 74.41 (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT. (intro.)
5 By October 1 of each year, the clerk of a taxation district ~~may~~ shall submit to the
6 department of revenue, on a form prescribed by the department of revenue, a listing
7 of all general property taxes on the district's tax roll which, subject to sub. (2), meet
8 any of the following conditions:

9 **SECTION 5.** 74.41 (1) (e) of the statutes is created to read:

10 74.41 (1) (e) Have been collected under s. 70.44, if the total of all of the omitted
11 property taxes collected for the taxation district is at least \$5,000 in a calender year.

12 **SECTION 6.** 74.41 (2) (a) of the statutes is amended to read:

13 74.41 (2) (a) The tax and all other taxes under sub. (1) which are levied for the
14 same year ~~and which are listed on the same form~~ total at least \$5,000.

15 **SECTION 7.** 74.42 (1) of the statutes is amended to read:

16 74.42 (1) CHARGE BACK. No earlier than February 2 and no later than April 1,
17 the taxation district treasurer may charge back to each taxing jurisdiction within the
18 taxation district, except this state, its proportionate share of those personal property
19 taxes for which the taxation district settled in full the previous ~~February year~~, which
20 were delinquent at the time of settlement, which have not been collected in the
21 intervening year, and which remain delinquent, if the taxes are owed by an entity
22 that has ceased operations, or filed a petition for bankruptcy, or are due on personal
23 property that has been removed from the next assessment roll. At the same time,
24 if there are charge-backs, the taxation district treasurer shall charge back to the
25 county the state's proportionate share of those taxes. ~~Within 30 days~~ No later than

