



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0265/P1
JK:kjf:jm

DOA:.....Quinn, BB0028 - Modify computer aid payment report due date

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

Under current law, computers and certain computer-related equipment are exempt from local general property taxes. To compensate the municipalities for the corresponding loss of property tax revenue, the state pays each municipality a computer aid payment. In order to receive the payment, each municipality must submit to DOR, no later than May 1, a report that specifies the value of all property tax-exempt computer and computer-related equipment in each taxing jurisdiction for which the municipality assesses property.

Under this bill, the municipality must submit the report of tax-exempt computer and computer-related equipment to DOR no later than the second Monday in June.

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

SECTION 1. 79.095 (2) (a) of the statutes is amended to read:

79.095 (2) (a) On or before ~~May 1~~ the 2nd Monday in June, the value of the property that is exempt under s. 70.11 (39) and (39m) in each taxing jurisdiction for which the municipality assesses property.

SECTION 2. 79.095 (4) of the statutes is amended to read:

79.095 (4) PAYMENT. The department shall calculate the payments due each taxing jurisdiction under this section by multiplying the full value as of the January 1 of the preceding year of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the jurisdiction by the full-value gross tax rate of the jurisdiction for the preceding year. The department shall certify the amount of the payment due each taxing jurisdiction to the department of administration, which shall make the payments on or before ~~the first Monday in May~~ ~~except that, beginning in 2007, the department of administration shall make the payments on or before the~~ 4th Monday in July. For purposes of ch. 121, school districts shall treat the payments made in July under this subsection as if they had been received in the previous school year.

SECTION 9337. Initial applicability; Revenue

(1) COMPUTER AID PAYMENTS. The treatment of section 79.095 (2) (a) and (4) of the statutes first applies to reports that are due in 2014.

(END)