



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-0411/P2  
EKL:cde

DOA:.....Ziegler, BB0091 - Manufacturing property assessment charges

**FOR 2021-2023 BUDGET -- NOT READY FOR INTRODUCTION**

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

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**PROPERTY TAXATION**

***Manufacturing property assessment fees***

Under current law, DOR assesses manufacturing property for property tax purposes and imposes a fee on each municipality in which the property is located to cover part of the assessment costs. DOR bills the municipalities for the fee. If a municipality does not pay by March 31 of the following year, DOR reduces the municipality's July shared revenue distribution by the amount of the fee.

This bill directs DOR to first collect the fees by reducing municipalities' July and November shared revenue distributions. If DOR is unable to collect the fee from a municipality in this manner, then the fee is directly imposed on the municipality.

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

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

**SECTION 1.** 70.995 (14) (b) of the statutes is amended to read:

70.995 (14) (b) If the department of revenue does not receive the fee imposed on a municipality imposes a fee under par. (a) by ~~March 31 of each year~~ on a municipality, the department shall reduce ~~the~~ a distribution made to the municipality under s. ~~79.02 (2) (b)~~ 79.02 (1) in the following year by the amount of the fee. Any amount that is not able to be deducted from a distribution under s. 79.02 (1) shall be directly imposed upon the municipality.

(END)