



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-1596/P1  
EVM:skw

DOA:.....Quinn, BB0419 - Repeal negative levy limit adjustment for transferred services

**FOR 2023-2025 BUDGET -- NOT READY FOR INTRODUCTION**

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

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*Analysis by the Legislative Reference Bureau*

**LOCAL GOVERNMENT**

***Levy limit reduction for service transfers***

Generally under current law, local levy increase limits are applied to the property tax levies that are imposed by a political subdivision in December of each year. Current law prohibits any political subdivision from increasing its levy by a percentage that exceeds its valuation factor. "Valuation factor" is defined as the greater of either zero percent or the percentage change in the political subdivision's equalized value due to new construction, less improvements removed.

Also under current law, if a political subdivision transfers to another governmental unit the responsibility to provide a service that it provided in the previous year, the levy increase limit otherwise applicable in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service. This bill repeals that provision.

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**SECTION 1.** 66.0602 (3) (a) of the statutes is repealed.

**SECTION 9330. Initial applicability; Local Government.**

(1) LEVY LIMIT SERVICE TRANSFERS. The treatment of s. 66.0602 (3) (a) first applies to a levy that is imposed in December 2023.

(END)