



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-1802/P1  
ARG:amn

DOA:.....Quinn, BB0509 - Technical college district revenue limits

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

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

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*Analysis by the Legislative Reference Bureau*

**EDUCATION**

**HIGHER EDUCATION**

***Technical college district revenue limits***

This bill increases the limit on certain revenue, primarily derived from the property tax levy, that technical college districts may generate.

Under current law, with certain exceptions, a technical college district board may not increase its revenue each school year by more than the greater of 1) 0 percent, or 2) the percentage change in the district's equalized value due to new construction, less improvements removed, between the previous year and the current year. The amount of this limit is called the "valuation factor." A district board's revenue is the sum of its tax levy for operations and the amount of aid it receives for property tax relief and tax-exempt personal property.

The bill increases part 1) of the valuation factor from 0 percent to 2 percent, allowing an increase of a district board's revenue by 2 percent over the previous year regardless of any change in the district's equalized value due to net new construction.

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.** 38.16 (3) (a) 4. of the statutes is amended to read:

38.16 (3) (a) 4. "Valuation factor" means a percentage equal to the greater of either zero ~~2~~ percent as compared to the previous year or the percentage change in the district's January 1 equalized value due to the aggregate new construction, less improvements removed, in municipalities located in the district between the previous year and the current year, as determined by the department of revenue under par. (am).

**SECTION 9342. Initial applicability; Technical College System.**

(1) REVENUE LIMITS. The treatment of s. 38.16 (3) (a) 4. first applies to the calculation of a technical college district board's revenue limit for the 2023-24 school year.

(END)