



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 105

Assembly Amendments 1 and 2

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Assembly Bill 105 increases the time limit within which the lottery and gaming property tax credit may be claimed. The bill does this by authorizing persons to file claims for the lottery and gaming property tax credit with the Department of Revenue (DOR) no later than October 1 following the issuance of the person's property tax bill. Under current law, claims must be filed by January 31 following the issuance of the person's property tax bill and are made to the city, village or town treasurer.

Assembly Amendment 1 is a technical amendment suggested by DOR. It clarifies current law that claims for a lottery and gaming property tax credit made prior to January 31 after the person's property tax bill is issued shall be made to the city, village or town treasurer.

Assembly Amendment 2 allows DOR to pay eligible claims for lottery and gaming property tax credits that are based upon the 1999 property tax assessment as of October 2, 2001. (The bill allows DOR to pay eligible claims based upon 1999 property tax assessment up to October 2, 2000.)

Assembly Amendments 1 and 2 were adopted by the Assembly Committee on Ways and Means, March 7, 2001, by a vote of Ayes 11, Noes 0.