



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2009 Assembly Bill 519

Assembly Amendment 1

Memo published: January 14, 2010

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Under *current law*, expenditures for project costs in Tax Incremental District Number 6 in the City of Sheboygan may be made no later than 15 years after the tax incremental district is created, through December 31, 2006. Current law specifies the termination date for the district as no later than 16 years after the last expenditure is made, which equates to a termination date of December 31, 2022.

2009 Assembly Bill 519

2009 Assembly Bill 519 extends the period for expenditures for up to 26 years after the tax incremental district is created, through December 31, 2017. The bill also rephrases the termination date for the district to be 31 years after the district is created, maintaining the termination date for the district at December 31, 2022.

Assembly Amendment 1

Assembly Amendment 1 to Assembly Bill 519 directs the Department of Revenue (DOR) to certify the tax incremental base of Tax Incremental District Number 18 in the City of Waukesha as if the district had been created on January 1, 2008, as a blighted district, notwithstanding the absence of the “findings statement” in the city’s application to DOR. The amendment also directs DOR to allocate tax increments and treat the district in all other respects as if it had been created on January 1, 2008, except that DOR may not certify a value increment before 2010.

Legislative History

The Assembly Committee on Ways and Means offered Assembly Amendment 1. On January 12, 2010, the committee recommended adoption of Assembly Amendment 1 and recommended passage of Assembly Bill 519, as amended, by votes of Ayes, 10; Noes, 0.

SG:ksm