



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2009 Senate Bill 412

**Senate
Amendment 2**

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2009 Senate Bill 412

Senate Bill 412 makes a number of changes to the laws relating to creation of tax incremental districts (TIDs). These changes affect the 12% limit that exists in current law, by doing the following:

- Allowing a municipality to exceed the 12% limit for individual TIDs if a county board adopts a resolution of the year following the year in which the municipality receives notice of noncompliance from the Department of Revenue (DOR) accepting the new TID, by March 15th.
- Amending the date in current law by which a municipality must submit, to DOR, its resolution recommending a TID, from December 31st to October 31st. The DOR would then be required to notify a municipality by December 31st if the TID exceeds the 12% limit. The municipality would then have until March 15th to pursue a county board resolution recommending the new TID.
- Requiring DOR to exclude any parcel of land in a newly created TID that is located in an existing TID, when determining if the 12% limit has been met.
- Clarifying that all joint review board meetings are advertised as open to the public by publication of a Class 2 notice.
- Authorizing DOR to not authorize a municipality's annual TID increment if it does not pay the annual \$150 fee for each active TID, if the fee is not paid by May 15th.

Senate Amendment 2

Senate Amendment 2 makes the following changes to the bill:

- Allows a municipality with TIDs that have been certified by DOR as exceeding the 12% limit to remove parcels to bring the TID within the 12% limit. The municipality would be required to submit the new TID proposal to DOR within 30 days of the time the DOR first notified the municipality that the TID exceeded 12%.
- Changes the public notice requirement for joint review board meetings from a Class 2 to a Class 1 notice.
- Deletes the requirement that the local legislative body notify DOR no later than March 15th of the year following receipt of noncompliance from DOR, that the county board adopted a resolution accepting the project plan even if the 12% limit is exceeded; and deletes the requirement that notice of board acceptance of the project plan be published as a Class 2 notice in a newspaper with general circulation in the county.

Legislative History

On April 13, 2010, the Senate adopted Senate Amendment 2 on a voice vote, and passed the bill, as amended, on a vote of Ayes, 32; Noes, 1.

LR:ty