
Wisconsin Legislative Council

AMENDMENT MEMO



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2021 Assembly Bill 232

**Assembly
Amendment 1**

2021 ASSEMBLY BILL 232

Very generally, 2021 Assembly Bill 232 requires the Department of Revenue (DOR), in conjunction with the counties and municipalities, to provide payments to every property taxpayer in this state. The amount that each taxpayer receives is equal to approximately 10 percent of the property taxes levied on the person's real property in 2020, less the amount of the school levy property tax credit and less the amount of any delinquent real property taxes, special assessments, special charges, or special taxes owed by the taxpayer.

Among the requirements included in the bill are the requirements of when counties and municipalities must pay the distributed amounts to taxpayers. Specifically, the bill requires: (1) the county treasurer must pay to each taxpayer in each municipality for which it receives a distribution, the amount required by the bill no later than 20 days after receiving the distribution; and (2) any municipality who is eligible to receive a distribution under the bill, must pay to each taxpayer within its jurisdiction the amount required by the bill no later than **20 days** after receiving the distribution.

The bill requires the Governor to allocate \$1,067,824,380 from moneys received from the federal government pursuant to the federal American Rescue Plan Act of 2021 to make the payments under the bill, plus an additional \$20,000,000 to pay to DOR, the counties, and the municipalities for the administration of the payments.

ASSEMBLY AMENDMENT 1

Under Assembly Amendment 1, any municipality who is eligible to receive a distribution under the bill, must pay to each taxpayer within its jurisdiction, the amount required by the bill no later than **35 days** after receiving the distribution.

BILL HISTORY

Representative Sortwell introduced Assembly Amendment 1 on April 13, 2021. Later that same day, the Assembly voted to adopt the amendment, and pass the bill, as amended, on voice votes.

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