



2003 ASSEMBLY BILL 431

July 7, 2003 - Introduced by Representatives GOTTLIEB, ALBERS, NASS, HINES, JENSEN, GIELOW, FRISKE and GROTHMAN, cosponsored by Senator DARLING. Referred to Committee on Ways and Means.

1 **AN ACT to consolidate, renumber and amend** 43.64 (2) (b) 1. and 2.; **to amend**
2 43.64 (2) (b) (intro.); and **to create** 43.64 (2) (b) 3. of the statutes; **relating to:**
3 a county's tax levy for library services.

Analysis by the Legislative Reference Bureau

Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax levy if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate.

This bill exempts a city, town, village, or school district from the county library tax levy if it satisfies the criterion described above or if the city, town, village, or school district levies per capita for library services an amount that is equal to or greater than the amount that the county levies per capita for library services provided to the city, town, village, or school district. The bill also excludes from both calculations any amount levied by the county for public library capital expenditures.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 43.64 (2) (b) (intro.) of the statutes is amended to read:

ASSEMBLY BILL 431**SECTION 1**

1 43.64 (2) (b) (intro.) Except as provided in sub. (2m), any city, town, village or
2 school district in a county levying a tax for public library service under sub. (1) shall,
3 upon written application to the county board of the county, be exempted from the tax
4 levy, if the city, town, village or school district making the application levies a tax for
5 public library service and appropriates and expends for a library fund during the
6 year for which the county tax levy is made a sum at least equal to ~~an amount~~ the
7 lesser of the amounts calculated as follows:

8 **SECTION 2.** 43.64 (2) (b) 1. and 2. of the statutes are consolidated, renumbered
9 43.64 (2) (b) 1. and amended to read:

10 43.64 (2) (b) 1. Divide the amount of tax levied by the county for public library
11 service under sub. (1) in the prior year, less the amount levied for public library
12 capital expenditures, by the equalized valuation of property in that area of the
13 county that was subject to the county property tax levy for public library services in
14 the prior year. ~~2. Multiply the amount determined under subd. 1., and multiply the~~
15 quotient by the equalized valuation of property in the city, village, town or school
16 district for the current year.

17 **SECTION 3.** 43.64 (2) (b) 3. of the statutes is created to read:

18 43.64 (2) (b) 3. Divide the amount of tax levied by the county for public library
19 service under sub. (1) in the prior year, less the amount levied for public library
20 capital expenditures, by the population of that area of the county that was subject
21 to the county property tax levy for public library services in the prior year, and
22 multiply the quotient by the population of the city, village, town, or school district for
23 the current year.

24 **SECTION 4. Initial applicability.**

