

State of Misconsin 2011 - 2012 LEGISLATURE



2011 SENATE BILL 531

February 29, 2012 – Introduced by Senator Darling, cosponsored by Representatives J. Ott, Lemahieu and Stroebel. Referred to Joint Survey Committee on Tax Exemptions.

- 1 AN ACT to create 43.64 (2) (c) of the statutes; relating to: exempting a city, town,
- 2 village, or school district from a county library tax.

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 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 provides an exemption from the county library tax if the city, town, village, or school district levies a tax for public library services and spends for a library fund an amount that is not less than the average of the three previous years, the county board approves the exemption, and (for the first year of exemption under this new method) the city, town, village, or school district qualified for the exemption using the current law method described above in each of the three previous years.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

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43.64 (2) (c) Except as provided under sub. (2m), upon the approval of the
county board, any city, town, village, or school district in a county levying a tax for
public library service under sub. (1) is exempt from the tax levy if all of the following
apply:

- 1. The city, town, village, or school district levies a tax for public library service, less the amount levied for public library capital expenditures, and appropriates and spends for a library fund during the year for which the county tax levy is made an amount that is not less than the average of the previous 3 years.
- 2. The city, town, village, or school district qualified for the exemption under par. (b) in each of the previous 3 years. This subdivision applies only to the first year for which a city, town, village, or school district seeks an exemption under this paragraph.

SECTION 2. Initial applicability.

(1) This act first applies to taxes levied in the year beginning after the effective date of this subsection.

16 (END)