



2013 ASSEMBLY BILL 724

February 3, 2014 – Introduced by Representatives STEINEKE, BEWLEY, KNODL and MURPHY, cosponsored by Senator GROTHMAN. Referred to Committee on State and Local Finance.

1 **AN ACT** *to amend* 79.05 (2m), 79.095 (3) and 85.31 of the statutes; **relating to:**
2 the deadlines for certain reports used by local units of government and by the
3 Joint Committee on Finance.

Analysis by the Legislative Reference Bureau

Under current law, for purposes of calculating a municipality's expenditure restraint program payment, the Department of Revenue (DOR) reports the appropriate change in the consumer price index to the Joint Committee on Finance on November 1. This bill changes the November 1 deadline to October 1.

Under current law, certain computers and computer-related equipment are exempt from the property tax. Under current law, each taxing jurisdiction where such tax exempt property is located receives a payment from the state to compensate the taxing jurisdiction for the property taxes that the jurisdiction would otherwise have imposed on the computers and computer-related equipment. No later than October 1 of each year, DOR notifies each taxing jurisdiction of the value of such property located in the taxing jurisdiction. The bill changes that deadline to September 15.

Under current law, the department of transportation (DOT) administers a general transportation aids program that makes aid payments to cities, villages, towns, and counties. These aids may be used for a variety of transportation-related expenditures. Under the program, DOT must provide to DOR by October 1 certain information about the aids paid under the program to each city, village, town, or county. This bill changes that deadline to September 15.

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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:

1 **SECTION 1.** 79.05 (2m) of the statutes is amended to read:

2 79.05 (2m) Annually, on ~~November~~ October 1, the department of revenue shall
3 certify the appropriate percentage change in the consumer price index that is to be
4 used in the requirement under sub. (1) (am) to the joint committee on finance.

5 **SECTION 2.** 79.095 (3) of the statutes is amended to read:

6 79.095 (3) REVIEW BY DEPARTMENT. The department shall adjust each rate
7 reported under sub. (2) (b) to a full-value rate. The department shall review and
8 correct the information submitted under sub. (2) (a), shall determine the full value
9 of all of the property reported under sub. (2) (a) and of all the property under s. 70.995
10 (12r) and, on or before ~~October 1~~ September 15, shall notify each taxing jurisdiction
11 of the full value of the property that is exempt under s. 70.11 (39) and (39m) and that
12 is located in the jurisdiction. The department shall adjust the full value that is
13 reported to taxing jurisdictions under this subsection in the year after an error occurs
14 or a value has been changed due to an appeal. All disputes between the department
15 and municipalities about the value of the property reported under sub. (2) (a) or of
16 the property under s. 70.995 (12r) shall be resolved by using the procedures under
17 s. 70.995 (8).

18 **SECTION 3.** 85.31 of the statutes is amended to read:

19 **85.31 Information for tax bills.** By ~~October 1~~ September 15, the department
20 shall provide to the department of revenue the information about the aids paid under

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1 s. 86.30 to each municipality and county that will enable the department of revenue
2 to furnish to taxation districts the information required under s. 73.03 (31).

3 (END)