



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-0707/1
JK:skw

2021 ASSEMBLY BILL 56

February 10, 2021 - Introduced by Representatives STEFFEN, BOWEN, DITTRICH, GUNDRUM, MURPHY, NOVAK, PETERSEN, ROZAR, SKOWRONSKI, SPIROS and ZIMMERMAN, cosponsored by Senators BERNIER, RINGHAND and STROEBEL. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 79.096 (3); and **to create** 79.095 (4) (d) of the statutes;
2 **relating to:** distribution of the aid payment for personal property upon
3 termination of a tax incremental district.

Analysis by the Legislative Reference Bureau

Under current law, each municipality, county, school district, special purpose district, tax incremental district, and technical college district (taxing jurisdiction) receives a state aid payment to compensate for the personal property taxes that the taxing jurisdictions would have collected on tax exempt computers, machinery, tools, and patterns. The bill clarifies that following the termination of a tax incremental district the amount that would have been paid to the tax incremental district is distributed to the other applicable taxing jurisdictions.

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:

4 **SECTION 1.** 79.095 (4) (d) of the statutes is created to read:
5 79.095 (4) (d) Each taxing jurisdiction shall attribute to each tax incremental
6 district within the taxing jurisdiction the district's proportionate share of the amount

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1 the taxing jurisdiction receives under par. (b). The amount that would have been
2 paid to a tax incremental district under this subsection shall be distributed to the
3 municipality and applicable taxing jurisdictions in the year following the
4 termination of the tax incremental district and in each year thereafter.

5 **SECTION 2.** 79.096 (3) of the statutes is amended to read:

6 79.096 (3) Each taxing jurisdiction shall attribute to each tax incremental
7 district within the taxing jurisdiction the district's proportionate share of the amount
8 the taxing jurisdiction receives under sub. (1), ~~except that this subsection does not~~
9 ~~apply after the district closes.~~ The amount that would have been paid to a tax
10 incremental district under this subsection shall be distributed to the municipality
11 and applicable taxing jurisdictions in the year following the termination of the tax
12 incremental district and in each year thereafter.

13 (END)