

State of Misconsin 2021 - 2022 LEGISLATURE

LRB-5085/1 EVM:klm

2021 ASSEMBLY BILL 949

February 2, 2022 – Introduced by Representatives BORN, BROOKS, KNODL, MOSES, MURPHY, PENTERMAN, PLUMER and WICHGERS, cosponsored by Senators STROEBEL and NASS. Referred to Committee on Ways and Means.

1 AN ACT to create 66.0602 (2m) (c) of the statutes; relating to: local levy limit

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adjustments for certain transportation user fee revenues.

Analysis by the Legislative Reference Bureau

Under current law, local levy increase limits are applied to the property tax levies that are imposed by political subdivisions in December of each year. Current law prohibits a political subdivision from increasing its levy by a percentage that exceeds its "valuation factor," which is defined as the greater of either 0 percent or the percentage change in the political subdivision's equalized value due to new construction, less improvements removed.

Under this bill, a political subdivision must reduce its allowable levy by the estimated amount of revenue generated by any transportation user fee imposed by the political subdivision. The bill defines "transportation user fee" as "a fee or special charge imposed by a political subdivision upon a property owner or highway user for use of the highways of the political subdivision." The bill specifies that the term does not include special assessments or certain special charges.

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:

2021 - 2022 Legislature

ASSEMBLY BILL 949

SECTION 1. 66.0602 (2m) (c) of the statutes is created to read:

66.0602 (2m) (c) 1. In this paragraph, "transportation user fee" means a fee or
special charge imposed by a political subdivision upon a property owner or highway
user for use of the highways of the political subdivision or for benefits conferred upon
a property by the highways of the political subdivision. "Transportation user fee"
does not include a special charge for a service provided by the political subdivision
to a highway directly adjacent to the real property against which the special charge
is imposed or a special assessment.

9 2. If a political subdivision receives revenues as a result of imposing a 10 transportation user fee, the political subdivision shall reduce its levy limit in the 11 current year by an amount equal to the estimated amount of revenue generated by 12 the fee, less any previous reductions made under this subdivision.

3. The requirement under subd. 2. does not apply if the governing body of the
political subdivision adopts a resolution that the levy limit should not be reduced and
if the resolution is approved in a referendum. The procedure under sub. (4) applies
to a referendum under this subdivision, except that the resolution and referendum
question need not specify an amount of increase in the levy limit or the length of time
for which the levy limit increase will apply.

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(END)