



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

October 2, 2014

Senator Richard Gudex
Chair, Study Committee on the Review of Tax Incremental Financing
Room 415 South
State Capitol
Madison, WI 53707

Re: Department of Revenue support for elimination of obsolete exceptions to TIF statutes

Dear Senator Gudex,

The Department of Revenue would like to commend the Study Committee on the Review of Tax Incremental Financing for choosing to eliminate obsolete exceptions from the Tax Incremental Financing statutes. DOR supports this clean-up of the TIF statutes.

In an effort to assist the study committee, the department has provided Legislative Council with a list of all the exceptions found in the TIF statutes, and we have identified the exceptions that pertain to terminated TIF districts and are, therefore, obsolete. DOR identified six such statutory exceptions:

- Wis. Stat. § 66.1105 (5) (bg) was created in 2001 for Tomah TID #6. The TID was closed in 2009.
- Wis. Stat. § 66.1105 (6) (am) 4. a. applies to TIDs created before May 1, 1978. All TIDs created before 1979 have closed.
- Wis. Stat. §§ 66.1105 (6) (dm) 1., 3. a., and 4. were created in 1997 for TIDs in Glendale. Wis. Stat. § 66.1105 (6) (dm) 4. states that paragraph (dm) only applies in this case until January 1, 2002.
- Wis. Stat. § 66.1105 (6) (e) 1. c. was created in 1999 to address a donor situation between Milwaukee TID #19 (donor) and #30 (recipient). Milwaukee TID #19 closed in 2001.

I hope the study committee finds this information helpful as they pursue the elimination of obsolete exceptions to TIF law.

Sincerely,

Nate Ristow
Legislative Advisor
Wisconsin Department of Revenue

cc: Representative Amy Loudenberg, Vice Chair
Melissa Schmidt, Legislative Council
Scott Grosz, Legislative Council