



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-4859/P1
SWB:klm

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT** *to repeal* 60.85 (2) (b) 7., 60.85 (5) (e), 66.1105 (2) (f) 1. m., 66.1105 (6)
2 (am) 2. e., 66.1105 (6) (am) 2. f., 120.135 and 121.91 (4) (h); and *to amend* 60.85
3 (2) (c), 60.85 (3) (h) 4., 60.85 (3) (h) 5. a., 60.85 (3) (h) 5. c., 66.1105 (2) (f) 1.
4 (intro.), 66.1105 (2) (f) 1. n., 66.1105 (18) (c) 2. and 121.07 (6) (a) (intro.) of the
5 statutes; **relating to:** repealing obsolete statutory references (suggested as
6 remedial legislation by the Department of Revenue).

Analysis by the Legislative Reference Bureau

This bill repeals obsolete statutory references relating to tax incremental financing districts and obsolete references relating to a capital improvement fund for schools.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various

provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

1 **SECTION 1.** 60.85 (2) (b) 7. of the statutes is repealed.

NOTE: This SECTION repeals an exception to the town tax increment law for the town of Brookfield in Waukesha County. SECTIONS 2 to 5 delete cross-references to this exception.

2 **SECTION 2.** 60.85 (2) (c) of the statutes is amended to read:

3 60.85 (2) (c) ~~Except as provided in par. (b) 7., no~~ No town may exercise any
4 power under this subsection within the extraterritorial zoning jurisdiction of a city
5 or village, as that term is defined in s. 62.23 (7a) (a), unless the city's or village's
6 governing body adopts a resolution which approves the town's exercise of power
7 under this subsection within such an extraterritorial zoning jurisdiction.

8 **SECTION 3.** 60.85 (3) (h) 4. of the statutes is amended to read:

9 60.85 (3) (h) 4. Declares the district to be either an agricultural project district,
10 forestry project district, manufacturing project district, or tourism project district,
11 and identifies the North American Industry Classification System industry number
12 of each activity under each project for which project costs are to be expended; ~~or~~
13 ~~declares the district to be a project described in sub. (2) (b) 7.~~

14 **SECTION 4.** 60.85 (3) (h) 5. a. of the statutes is amended to read:

15 60.85 (3) (h) 5. a. That not less than 75 percent, by area, of the real property
16 within the district is to be used for projects of a single one of the project types listed
17 under sub. (2) (b) 1. to 4. ~~or 7.~~ and in accordance with the declaration under subd. 4.

18 **SECTION 5.** 60.85 (3) (h) 5. c. of the statutes is amended to read:

19 60.85 (3) (h) 5. c. That the project costs of the district are limited to those
20 specified under sub. (2) (b) and relate directly to ~~a project described in sub. (2) (b)~~
21 ~~7. or to~~ promoting agriculture, forestry, manufacturing, or tourism development.

1 **SECTION 6.** 60.85 (5) (e) of the statutes is repealed.

NOTE: This SECTION repeals a requirement that a town clerk, no later than May 15 each year, file with the department of revenue a list of the expenditures made in the previous year for a town tax incremental district.

2 **SECTION 7.** 66.1105 (2) (f) 1. (intro.) of the statutes is amended to read:

3 66.1105 (2) (f) 1. (intro.) “Project costs” mean any expenditures made or
4 estimated to be made or monetary obligations incurred or estimated to be incurred
5 by the city which are listed in a project plan as costs of public works or improvements
6 within a tax incremental district or, to the extent provided in this subd. 1. (intro.) or
7 subds. 1. k., ~~1. m.~~, and 1. n., or sub. (20) (c), without the district, plus any incidental
8 costs, diminished by any income, special assessments, or other revenues, including
9 user fees or charges, other than tax increments, received or reasonably expected to
10 be received by the city in connection with the implementation of the plan. For any
11 tax incremental district for which a project plan is approved on or after July 31, 1981,
12 only a proportionate share of the costs permitted under this subdivision may be
13 included as project costs to the extent that they benefit the tax incremental district,
14 except that expenditures made or estimated to be made or monetary obligations
15 incurred or estimated to be incurred by a 1st class city, to fund parking facilities
16 ancillary to and within one mile from public entertainment facilities, including a
17 sports and entertainment arena, shall be considered to benefit any tax incremental
18 district located in whole or in part within a one-mile radius of such parking facilities.
19 To the extent the costs benefit the municipality outside the tax incremental district,
20 a proportionate share of the cost is not a project cost. “Project costs” include:

21 **SECTION 8.** 66.1105 (2) (f) 1. m. of the statutes is repealed.

NOTE: This SECTION repeals a statute relating to project costs for a one-half mile radius of a tax incremental district in the city of Kenosha. SECTIONS 7 and 12 delete a cross-reference to this statute. SECTION 9 deletes language that is obsolete after the repeal of the statute in this SECTION.

1 **SECTION 9.** 66.1105 (2) (f) 1. n. of the statutes is amended to read:

2 66.1105 (2) (f) 1. n. ~~With regard to a tax incremental district that is located~~
3 ~~anywhere other than a city to which sub. (6) (d) applies, and subject Subject to sub.~~
4 (4m) (d), project costs incurred for territory that is located within a one-half mile
5 radius of the district's boundaries and within the city that created the district.

6 **SECTION 10.** 66.1105 (6) (am) 2. e. of the statutes is repealed.

NOTE: This SECTION repeals an exception for a tax incremental district in the village of Denmark.

7 **SECTION 11.** 66.1105 (6) (am) 2. f. of the statutes is repealed.

NOTE: This SECTION repeals an exception for a tax incremental district in the city of Marinette.

8 **SECTION 12.** 66.1105 (18) (c) 2. of the statutes is amended to read:

9 66.1105 (18) (c) 2. Notwithstanding the provisions under sub. (2) (f) 1. k., ~~m.~~,
10 and n., a multijurisdictional tax incremental district may not incur project costs for
11 any area that is outside of the district's boundaries.

12 **SECTION 13.** 120.135 of the statutes is repealed.

NOTE: This SECTION repeals a statute relating to capital improvement funds for schools. SECTION 14 deletes a cross-reference to this statute. SECTION 15 repeals a statute that is obsolete after the repeal of the statute in this SECTION.

13 **SECTION 14.** 121.07 (6) (a) (intro.) of the statutes is amended to read:

14 121.07 (6) (a) (intro.) "Shared cost" is the sum of the net cost of the general fund
15 and the net cost of the debt service fund, except that "shared cost" excludes any costs,
16 including attorney fees, incurred by a school district as a result of its participation
17 in a lawsuit commenced against the state, beginning with such costs incurred in the
18 fiscal year in which the lawsuit is commenced, excludes any expenditures from ~~a~~
19 ~~capital improvement fund created under s. 120.135 or a capital improvement trust~~
20 fund created under s. 120.137, excludes any debt service costs associated with an
21 environmental remediation project under s. 67.05 (7) (er), and excludes the costs of

1 transporting those transfer pupils for whom the school district operating under ch.
2 119 does not receive intradistrict transfer aid under s. 121.85 (6) as a result of s.
3 121.85 (6) (am). In this paragraph:

4 **SECTION 15.** 121.91 (4) (h) of the statutes is repealed.

5 (END)