



2003 ASSEMBLY BILL 322

May 13, 2003 – Introduced by Representatives WIECKERT, HAHN, LADWIG, MUSSER, JESKEWITZ, HINES, GROTHMAN, KRAWCZYK, VAN ROY, GUNDERSON, OWENS, ALBERS, STONE, OLSEN, PLOUFF, J. LEHMAN, KERKMAN, BIES, VRAKAS, SERATTI, TOWNS and D. MEYER, cosponsored by Senators LAZICH, STEPP, ROESSLER, LEIBHAM and LASSA. Referred to Committee on Ways and Means.

1 **AN ACT** *to repeal* 20.835 (3) (r), 25.75 (3) (f) and 79.10 (7r); and *to amend* 79.10
2 (10) (a), 79.10 (10) (b), 79.10 (10) (bm), 79.10 (10) (bn) and 79.10 (11) (b) of the
3 statutes; **relating to:** claiming the lottery and gaming property tax credit.

Analysis by the Legislative Reference Bureau

Under current law, a person who owns property that the person uses as his or her principal dwelling, may claim a lottery and gaming property tax credit related to that property by applying for the credit with the county or city where the property is located. Although the property owner receives the credit for as long as the property owner uses his or her property as a principal dwelling, the property owner must reapply for the credit once every five years. This bill eliminates the requirement that the property owner reapply for the lottery and gaming property tax credit once every five years.

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4 **SECTION 1.** 20.835 (3) (r) of the statutes is repealed.

5 **SECTION 2.** 25.75 (3) (f) of the statutes is repealed.

ASSEMBLY BILL 322**SECTION 3**

1 **SECTION 3.** 79.10 (7r) of the statutes is repealed.

2 **SECTION 4.** 79.10 (10) (a) of the statutes is amended to read:

3 79.10 **(10)** (a) Beginning with property taxes levied in 1999, the owner of a
4 principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit
5 on a form prescribed by the department of revenue. A claimant shall attest that, as
6 of the certification date, the claimant is an owner of property and that such property
7 is used by the owner in the manner specified under sub. (1) (dm). The certification
8 date is January 1 of the year in which the property taxes are levied. The claimant
9 shall file the application for the lottery and gaming credit with the treasurer of the
10 county in which the property is located or, if the property is located in a city that
11 collects taxes under s. 74.87, with the treasurer of the city in which the property is
12 located. Subject to review by the department of revenue, a treasurer who receives
13 a completed application shall direct that the property described in the application be
14 identified on the next tax roll as property for which the owner is entitled to receive
15 a lottery and gaming credit. A claim that is made under this paragraph is valid for
16 5 years as long as the property is eligible for the credit under sub. (9) (bm).

17 **SECTION 5.** 79.10 (10) (b) of the statutes is amended to read:

18 79.10 **(10)** (b) A person who becomes eligible for a credit under sub. (9) (bm) may
19 claim the credit by filing an application, on a form prescribed by the department of
20 revenue, with the treasurer of the county in which the property is located or, if the
21 property is located in a city that collects taxes under s. 74.87, with the treasurer of
22 the city in which the property is located. Claims made under this paragraph ~~become~~
23 ~~invalid when claims made under par. (a) become invalid~~ are valid for as long as the
24 property is eligible for the credit under sub. (9) (bm).

25 **SECTION 6.** 79.10 (10) (bm) of the statutes is amended to read:

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1 79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but
2 whose property tax bill does not reflect the credit may claim the credit by applying
3 to the treasurer of the taxation district in which the property is located for the credit
4 under par. (a) by January 31 following the issuance of the person's property tax bill.
5 The treasurer shall compute the amount of the credit; subtract the amount of the
6 credit from the person's property tax bill; notify the person of the reduced amount of
7 the property taxes due; issue a refund to the person if the person has paid the
8 property taxes in full; and enter the person's property on the next tax roll as property
9 that qualifies for a lottery and gaming credit. Claims made under this subdivision
10 ~~become invalid when claims made under par. (a) become invalid~~ are valid for as long
11 as the property is eligible for the credit under sub. (9) (bm).

12 2. A person who may apply for a credit under subd. 1. but who does not timely
13 apply for the credit under subd. 1. may apply to the department of revenue no later
14 than October 1 following the issuance of the person's property tax bill. Subject to
15 review by the department, the department shall compute the amount of the credit;
16 issue a check to the person in the amount of the credit; and notify the treasurer of
17 the county in which the person's property is located or the treasurer of the taxation
18 district in which the person's property is located, if the taxation district collects taxes
19 under s. 74.87. The treasurer shall enter the person's property on the next tax roll
20 as property that qualifies for a lottery and gaming credit. Claims made under this
21 subdivision ~~become invalid when claims made under par. (a) become invalid~~ are valid
22 for as long as the property is eligible for the credit under sub. (9) (bm).

23 **SECTION 7.** 79.10 (10) (bn) of the statutes is amended to read:

24 79.10 (10) (bn) 1. If a person who owns and uses property as specified under
25 sub. (1) (dm), as of the certification date under par. (a), transfers the property after

ASSEMBLY BILL 322**SECTION 7**

1 the certification date, the transferee may apply to the treasurer of the county in
2 which the property is located or, if the property is located in a city that collects taxes
3 under s. 74.87, to the treasurer of the city in which the property is located for the
4 credit under sub. (9) (bm) on a form prescribed by the department of revenue. The
5 transferee shall attest that, to the transferee's knowledge, the transferor used the
6 property in the manner specified under sub. (1) (dm) as of the certification date under
7 par. (a). A claim that is made under this subdivision is valid for ~~the year in which~~
8 ~~the property is transferred~~ as long as the property is eligible for the credit under sub.
9 (9) (bm).

10 2. A person who is eligible for a credit under subd. 1. but whose property tax
11 bill does not reflect the credit may claim the credit by applying to the treasurer of the
12 taxation district in which the property is located for the credit by January 31
13 following the issuance of the person's property tax bill. Claims made after January
14 31, but no later than October 1 following the issuance of the person's property tax bill,
15 shall be made to the department of revenue. Paragraph (bm), as it applies to
16 processing claims made under that paragraph, applies to processing claims made
17 under this subdivision, ~~except that a claim that is made under this subdivision is~~
18 ~~valid for the year in which the person took possession of the transferred property~~
19 ~~under subd. 1.~~

20 **SECTION 8.** 79.10 (11) (b) of the statutes is amended to read:

21 79.10 (11) (b) Before October 16, the department of administration shall
22 determine the total funds available for distribution under the lottery and gaming
23 credit in the following year and shall inform the joint committee on finance of that
24 total. Total funds available for distribution shall be all moneys projected to be
25 transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and

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1 (jm) and all existing and projected lottery proceeds and interest for the fiscal year of
2 the distribution, less the amount estimated to be expended under ss. 20.455 (2) (r),
3 20.566 (2) (r), and 20.835 (2) (q) ~~and (3) (r)~~ and less the required reserve under s.
4 20.003 (5). The joint committee on finance may revise the total amount to be
5 distributed if it does so at a meeting that takes place before November 1. If the joint
6 committee on finance does not schedule a meeting to take place before November 1,
7 the total determined by the department of administration shall be the total amount
8 estimated to be distributed under the lottery and gaming credit in the following year.

9 **SECTION 9. Initial applicability.**

10 (1) This act first applies to the property tax assessments as of January 1, 2003.

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(END)