



2019 ASSEMBLY BILL 243

May 24, 2019 - Introduced by Representatives RAMTHUN, HORLACHER, KULP, SCHRAA, THIESFELDT and WICHGERS, cosponsored by Senator WANGGAARD. Referred to Committee on Local Government.

1 **AN ACT** *to create* 74.47 (4) of the statutes; **relating to:** application of payment
2 for delinquent property tax debt.

Analysis by the Legislative Reference Bureau

This bill requires that a payment made to a taxing jurisdiction by a person with delinquent property tax debt be applied first to reduce the tax debt and then, if the payment exceeds the tax debt, to reduce the amount of late fees and interest charged on the tax debt. Under current law, a taxing jurisdiction may apply a payment to reduce the late fees and interest before the tax debt.

For further information see the *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:

3 **SECTION 1.** 74.47 (4) of the statutes is created to read:
4 74.47 (4) APPLICATION OF PAYMENTS. A payment for delinquent general property
5 taxes or a delinquent special charge, special assessment, or special tax shall be
6 applied first to reduce the delinquent amount and then, if the payment exceeds the

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SECTION 1

1 delinquent amount, to reduce interest charged under sub. (1) and any penalty
2 imposed under sub. (2).

3 (END)