



2009 ASSEMBLY BILL 159

March 19, 2009 – Introduced by Representatives HIXSON, BERCEAU, BENEDICT, FIELDS, SEIDEL, KESTELL, TOWNSEND, BALLWEG and DAVIS, cosponsored by Senators ROBSON, OLSEN and GROTHMAN. Referred to Committee on Urban and Local Affairs.

1 **AN ACT** *to amend* 74.23 (1) (a) 4., 74.25 (1) (a) 4., 74.30 (1) (d), 74.41 (1) (intro.)
2 and 74.42 (1); and *to create* 74.41 (1) (e) of the statutes; **relating to:** the
3 charge-back of refunded or rescinded taxes and of personal property taxes and
4 sharing certain collected taxes.

Analysis by the Legislative Reference Bureau

Under current law, no later than October 1 of each year, a taxation district clerk may submit to the Department of Revenue (DOR) a list of property taxes on the district's tax roll that have been refunded to taxpayers or rescinded. The list may also include property taxes that the district collected as a result of certain errors in the district's tax roll. Under current law, the taxation district must distribute a proportionate share of the amount of any such collected taxes to the taxing jurisdictions that are part of the taxation district. Under this bill, a taxation district clerk must submit the district's list of refunded or rescinded taxes to DOR and must include on the list the amount of any property taxes collected on property that was omitted from the property tax roll in the previous two years and distribute a proportionate share of that amount to the taxing jurisdictions that are part of the taxation district.

Under current law, no earlier than February 2 and no later than April 1, a taxation district treasurer may charge back to each taxing jurisdiction its proportionate share of personal property taxes that the taxation district settled in full the previous February, that were delinquent at the time of settlement, that have not been collected in the year following the settlement, and that remain delinquent.

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Under this bill, the personal property taxes that a taxation district may charge back to the taxing jurisdictions are personal property taxes owed by an entity that has ceased operations or due on personal property that has been removed from the next assessment roll.

Under current law, a taxing jurisdiction must pay the taxation district the amount of any charge-back of personal property taxes within 30 days of receiving the charge-back notice from the taxation district. Under the bill, a taxing jurisdiction must pay the taxation district the amount of any charge-back of personal property taxes no later than May 1.

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:

1 **SECTION 1.** 74.23 (1) (a) 4. of the statutes is amended to read:

2 74.23 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,
3 except those subject to a charge-back under s. 74.41 or 74.42.

4 **SECTION 2.** 74.25 (1) (a) 4. of the statutes is amended to read:

5 74.25 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,
6 except those subject to a charge-back under s. 74.41 or 74.42.

7 **SECTION 3.** 74.30 (1) (d) of the statutes is amended to read:

8 74.30 (1) (d) Retain all collections of omitted property taxes under s. 70.44,
9 except those subject to a charge-back under s. 74.41 or 74.42.

10 **SECTION 4.** 74.41 (1) (intro.) of the statutes is amended to read:

11 74.41 (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT. (intro.)
12 By October 1 of each year, the clerk of a taxation district ~~may~~ shall submit to the
13 department of revenue, on a form prescribed by the department of revenue, a listing
14 of all general property taxes on the district's tax roll which, subject to sub. (2), meet
15 any of the following conditions:

16 **SECTION 5.** 74.41 (1) (e) of the statutes is created to read:

