



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-1234/2  
JK:cjs:rs

## 2013 BILL

1     **AN ACT to amend** 79.10 (2) (a), 79.10 (2) (b), 79.10 (9) (b), 79.10 (11) (b), 79.10 (11)  
2           (c) and 79.10 (11) (d) of the statutes; **relating to:** the notices to municipalities  
3           regarding property tax credits.

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***Analysis by the Legislative Reference Bureau***

Under current law, on or before December 1, the Department of Revenue (DOR) must provide municipalities the information necessary to distribute property tax credits in the following year to taxpayers who own property in the municipalities. Under this bill, DOR must provide this information to municipalities on or before November 15 of the year preceding the year in which the credits are distributed.

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

4           **SECTION 1.** 79.10 (2) (a) of the statutes is amended to read:  
5           79.10 (2) (a) On or before ~~December 1~~ November 15 of the year preceding the  
6           distribution under sub. (7m) (a) or (cm), the department of revenue shall notify the  
7           clerk of each town, village and city of the estimated fair market value, as determined  
8           under sub. (11) (c), to be used to calculate the lottery and gaming credit under sub.

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1 (5) and of the amount to be distributed to it under sub. (7m) (a) or (cm). The  
2 anticipated receipt of such distribution shall not be taken into consideration in  
3 determining the tax rate of the municipality but shall be applied as tax credits.

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

5 79.10 (2) (b) On or before ~~December 1~~ November 15 of the year preceding the  
6 distribution under sub. (7m) (c) or (cm), the department of revenue shall notify the  
7 clerk of each town, village, and city of the estimated fair market value, as determined  
8 under sub. (11) (d), used to calculate the first dollar credit under sub. (5m) and of the  
9 amount to be distributed to it under sub. (7m) (c) or (cm). The anticipated receipt of  
10 such distribution shall not be taken into consideration in determining the tax rate  
11 of the municipality but shall be applied as tax credits.

12 **SECTION 3.** 79.10 (9) (b) of the statutes is amended to read:

13 79.10 (9) (b) *Property tax relief credit.* Except as provided in ss. 79.175 and  
14 79.18, every property taxpayer of the municipality having assessed property shall  
15 receive a tax credit in an amount determined by applying the percentage of the  
16 amount of the value of property assessed to the taxpayer to the amount of the  
17 distribution to be made to the municipality under sub. (7m) (a), as stated in the  
18 ~~December 1~~ November 15 notification from the department of revenue, except that  
19 no taxpayer may receive a credit larger than the total amount of property taxes to  
20 be paid on each parcel for which tax is levied for that year by that taxpayer.

21 **SECTION 4.** 79.10 (11) (b) of the statutes is amended to read:

22 79.10 (11) (b) Before October ~~16~~ 1, the department of administration shall  
23 determine the total funds available for distribution under the lottery and gaming  
24 credit in the following year and shall inform the joint committee on finance of that  
25 total. Total funds available for distribution shall be all moneys projected to be

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1 transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and  
2 (jm) and all existing and projected lottery proceeds and interest for the fiscal year of  
3 the distribution, less the amount estimated to be expended under ss. 20.455 (2) (r),  
4 20.566 (2) (r), and 20.835 (2) (q) and less the required reserve under s. 20.003 (5).  
5 The joint committee on finance may revise the total amount to be distributed if it does  
6 so at a meeting that takes place before ~~November 1~~ October 16. If the joint committee  
7 on finance does not schedule a meeting to take place before ~~November 1~~ October 16,  
8 the total determined by the department of administration shall be the total amount  
9 estimated to be distributed under the lottery and gaming credit in the following year.

10 **SECTION 5.** 79.10 (11) (c) of the statutes is amended to read:

11 79.10 (11) (c) Before ~~November 1~~ October 16, the department of administration  
12 shall inform the department of revenue of the total amount available for distribution  
13 under the lottery and gaming credit in the following year. Before ~~December 1~~  
14 November 15, the department of revenue shall calculate, to the nearest \$100, the  
15 estimated fair market value necessary to distribute the total amount available for  
16 distribution under the lottery and gaming credit in the following year.

17 **SECTION 6.** 79.10 (11) (d) of the statutes is amended to read:

18 79.10 (11) (d) Before ~~December 1~~ November 15, the department of revenue  
19 shall calculate, to the nearest \$100, the estimated fair market value necessary to  
20 distribute the total amount available for distribution under s. 79.15.

21 **SECTION 7. Initial applicability.**

22 (1) This act first applies to the distributions in 2014.

23 (END)