

1991 Senate Bill 286

Date of enactment: **October 25, 1991**
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1991 WISCONSIN ACT 51

AN ACT to amend 20.002 (2), 20.866 (2) (xc) and 20.866 (2) (yr) of the statutes, **relating to:** the payment of supplemental aid to school districts; the dates by which school districts must determine and certify their levies in 1991; the amounts of certain public debt authorizations; making the tobacco products tax receipts accrued tax receipts; and making an appropriation.

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

SECTION 1. 20.002 (2) of the statutes, as affected by 1991 Wisconsin Act 39, is amended to read:

20.002 (2) ACCRUED TAX RECEIPTS. Solely for purposes of relating annual taxes to estimated expenses, amounts withheld under s. 71.64 prior to July 1 and taxes imposed by subch. III of ch. 77 for periods ending prior to July 1 shall be deemed accrued tax receipts as of the close of the fiscal year but no revenue shall be deemed accrued tax receipts unless deposited by the state on or before the August 15 following the end of the fiscal year. Solely for purposes of relating annual taxes to estimated expenses, fees imposed under subch. II of ch. 77 and taxes imposed under ss. 139.02 ~~and~~ 139.03 (2m) and (2n) ~~and 139.76~~ shall be deemed accrued tax receipts as of the close of the fiscal year, but no revenue shall be deemed accrued tax receipts unless deposited by this state on or before July 31. Solely for purposes of relating annual taxes to estimated expenses, taxes imposed under s. 70.58 shall be deemed accrued tax receipts as of the close of the fiscal year, but no revenue shall be deemed accrued tax receipts unless it is deposited by this state on or before August 31.

SECTION 2. 20.866 (2) (xc) of the statutes is amended to read:

20.866 (2) (xc) *Building commission; refunding tax supported general obligation debt.* From the capital improvement fund, a sum sufficient to refund the whole

or any part of any unpaid indebtedness used to finance facilities in which general obligation bonds are paid from general purpose revenue. The state may contract public debt in an amount not to exceed ~~\$520,000,000~~ \$853,000,000 for this purpose. Such indebtedness shall be construed to include any premium and interest payable with respect thereto. Debt incurred by this paragraph shall be repaid under the appropriations providing for the retirement of public debt incurred for tax-supported facilities in proportional amounts to the purposes for which the debt was refinanced. It is the intent of the legislature that this refunding authority only be used if the true interest costs to the state can be reduced.

SECTION 3. 20.866 (2) (yr) of the statutes is amended to read:

20.866 (2) (yr) *Building commission; discount sale of debt.* From the capital improvement fund, a sum sufficient to pay the difference between the amount of public debt contracted and any lesser amount, not including accrued interest, received upon the sale of the public debt. The state may contract public debt in an amount not to exceed ~~\$25,000,000~~ \$50,000,000 for this purpose.

SECTION 9145. Nonstatutory provisions; public instruction.

(1) SCHOOL DISTRICT BUDGETS. (a) Notwithstanding section 120.12 (3) and (4) of the statutes, in 1991 the date by which amounts must be determined under that section of the statutes is October 28.

(b) Notwithstanding section 119.16 (8) (b) of the statutes, in 1991 the date by which the board must transmit

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its completed budget to the common council is October 31.

(c) If a school district clerk has certified amounts to the municipal clerks or if the board has transmitted its budget to the common council prior to the effective date of this subsection, the school district clerk may certify and the board may transmit corrected amounts by October 31.

SECTION 9212. Appropriation changes; corrections.

(1) OPERATIONS AND SERVICES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (a) of the statutes, as affected by the acts of 1991, the dollar amount is decreased by \$2,876,600 for fiscal year 1991–92 and the dollar amount is decreased by \$2,876,600 for fiscal year 1992–93 to reduce the moneys available for the department to operate institutions and provide field and administrative services.

SECTION 9215. Appropriation changes; development.

(1) WISCONSIN DEVELOPMENT FUND; 1991–92. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of development under section 20.143 (1) (c) of the statutes, as affected by the acts of 1991, the dollar amount is decreased by \$10,280,300 for fiscal year 1991–92.

SECTION 9232. Appropriation changes; joint committee on finance.

(1) SUPPLEMENTS; 1991–92. In the schedule under section 20.005 (3) of the statutes for the appropriation to the joint committee on finance under section 20.865 (4) (a) of the statutes, as affected by the acts of 1991, the dollar amount is decreased by \$3,024,500 for fiscal year 1991–92.

SECTION 9245. Appropriation changes; public instruction.

(1) SUPPLEMENTAL AID. In the schedule under section 20.005 (3) of the statutes for the appropriation under section 20.835 (7) (a) of the statutes, as affected by the acts of 1991, the dollar amount is increased by \$36,827,900 for fiscal year 1991–92 to fund supplemental aid to school districts.
