



**ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO 2009 ASSEMBLY BILL 159**

October 28, 2009 – Offered by JOINT COMMITTEE ON FINANCE.

1 **AN ACT to amend** 74.23 (1) (a) 4., 74.23 (1) (a) 5., 74.25 (1) (a) 4., 74.25 (1) (a) 4m.,  
2 74.30 (1) (d), 74.30 (1) (dm) and 74.42 (1); and **to create** 74.315 of the statutes;  
3 **relating to:** the charge-back of refunded or rescinded taxes and of personal  
4 property taxes and sharing certain collected taxes.

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

5 **SECTION 1.** 74.23 (1) (a) 4. of the statutes is amended to read:  
6 74.23 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,  
7 except those subject to sharing under subd. 5.

8 **SECTION 2.** 74.23 (1) (a) 5. of the statutes is amended to read:  
9 74.23 (1) (a) 5. Pay to each taxing jurisdiction within the district its  
10 proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes  
11 under s. 74.315.

1           **SECTION 3.** 74.25 (1) (a) 4. of the statutes is amended to read:

2           74.25 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,  
3 except those subject to sharing under subd. 4m.

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

5           74.25 (1) (a) 4m. Pay to each taxing jurisdiction within the district its  
6 proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes  
7 under s. 74.315.

8           **SECTION 5.** 74.30 (1) (d) of the statutes is amended to read:

9           74.30 (1) (d) Retain all collections of omitted property taxes under s. 70.44,  
10 except those subject to sharing under par. (dm).

11           **SECTION 6.** 74.30 (1) (dm) of the statutes is amended to read:

12           74.30 (1) (dm) Pay to each taxing jurisdiction within the district its  
13 proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes  
14 under s. 74.315.

15           **SECTION 7.** 74.315 of the statutes is created to read:

16           **74.315 Omitted property. (1) SUBMISSION.** No later than October 1 of each  
17 year, the taxation district clerk shall submit to the department of revenue, on a form  
18 prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be  
19 included on the taxation district's next tax roll, if the total of all such taxes exceeds  
20 \$5,000.

21           **(2) EQUALIZED VALUATION.** After receiving the form under sub. (1), but no later  
22 than November 15, the department of revenue shall determine the amount of any  
23 change in the taxation district's equalized valuation that results from considering  
24 the valuation represented by the taxes described under sub. (1). The department's  
25 determination under this subsection is subject to review only under s. 227.53.

1           **(3) NOTICE AND DISTRIBUTION.** If the department of revenue determines under  
2 sub. (2) that the taxation district's equalized valuation changed as a result of  
3 considering the valuation represented by the taxes described under sub. (1), the  
4 department shall notify the taxation district and the taxation district shall distribute  
5 the resulting collections under ss. 74.23 (1) (a) 5., 74.25 (1) (a) 4m., and 74.30 (1) (dm).

6           **SECTION 8.** 74.42 (1) of the statutes is amended to read:

7           **74.42 (1) CHARGE BACK.** No earlier than February 2 and no later than April 1,  
8 the taxation district treasurer may charge back to each taxing jurisdiction within the  
9 taxation district, except this state, its proportionate share of those personal property  
10 taxes for which the taxation district settled in full the previous February year, which  
11 were delinquent at the time of settlement, which have not been collected in the  
12 intervening year, and which remain delinquent, if the taxes are owed by an entity  
13 that has ceased operations, or filed a petition for bankruptcy, or are due on personal  
14 property that has been removed from the next assessment roll. At the same time,  
15 if there are charge-backs, the taxation district treasurer shall charge back to the  
16 county the state's proportionate share of those taxes. ~~Within 30 days~~ No later than  
17 the first May 1 after receipt of a notice of a charge-back, the taxing jurisdiction shall  
18 pay to the taxation district treasurer the amount due, and the state shall pay to the  
19 proper county treasurer the amount due.

20           **SECTION 9. Initial applicability.**

21           (1) This act first applies to property tax settlements in January following the  
22 first October after the effective date of this subsection and to personal property that  
23 is assessed as of the first January 1 after the effective date of this subsection.

24           **(END)**