



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBa1374/1
JK:cjs

**ASSEMBLY AMENDMENT 1,
TO SENATE BILL 720**

February 20, 2020 - Offered by Representatives TUSLER, STEFFEN, SNYDER and
MCGUIRE.

1 At the locations indicated, amend the bill, as shown by senate substitute
2 amendment 1, as follows:

3 **1.** Page 8, line 15: after that line insert:

4 “**SECTION 7m.** 70.11 (4) (b) 3. of the statutes is created to read:

5 70.11 (4) (b) 3. Leasing all or part of property described in par. (a) that is owned
6 by a church or religious association or institution to an educational association or
7 institution exempt under par. (a) does not render the property taxable, regardless of
8 how the lessor uses the leasehold income.”

9 **2.** Page 48, line 22: after that line insert:

10 “**SECTION 121m. Nonstatutory provisions.**

11 (1) **PERSONAL PROPERTY AID DISTRIBUTION.** Notwithstanding s. 79.08, if the
12 department of administration or department of revenue determines by August 15,
13 2020, that there was an overpayment or underpayment made in the certification by

1 the department of revenue for the 2019 personal property aid distribution under s.
2 79.096, the department of revenue shall correct any underpayments by increasing
3 the subsequent year's distribution, but no correction shall be made for
4 overpayments. Corrections under this subsection shall be made without interest.
5 A taxing jurisdiction shall not include any corrections made under this subsection
6 in its levy or revenue limit determination.”.

7 **3.** Page 48, line 25: after that line insert:

8 “(1m) LEASING TAX-EXEMPT PROPERTY OF A CHURCH OR RELIGIOUS ORGANIZATION.
9 The treatment of s. 70.11 (4) (b) 3. first applies to the property tax assessments as
10 of January 1, 2020.”.

11 (END)