
Wisconsin Legislative Council

ACT MEMO



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2021 Wisconsin Act 94 [2021 Assembly Bill 377]

Tax Incremental District 1 in the Village of Marathon City

Under s. 66.1105, Stats., the lifespan of a tax incremental financing district (TID) is limited to 20, 23, or 27 years, plus certain extensions, depending on the type of TID and the date of its creation. Additionally, expenditures for TID project costs may not be made later than five years before the unextended lifespan of the TID.

2021 Wisconsin Act 94 extends the lifespan and expenditure period for TID No. 1 in the Village of Marathon City, which was created on January 3, 2002. The act extends the lifespan of TID No. 1 to 33 years from its date of creation, and specifies that project cost expenditures may be made through January 3, 2023.

Effective date: December 5, 2021

SG:jal