



## 1995 ASSEMBLY BILL 32

January 19, 1995 - Introduced by Representatives LADWIG, SERATTI, GOETSCH, OTT, URBAN, SILBAUGH, WILDER and HUBER, cosponsored by Senators PETAK, DRZEWIECKI and DARLING. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 74.42 (1) of the statutes; **relating to:** charging back personal  
2 property taxes.

---

### *Analysis by the Legislative Reference Bureau*

Under current law, between February 2 and February 14 taxation district treasurers may charge back delinquent property taxes to the other taxing jurisdictions in the taxation district. Under this bill, the charge-back may be done between February 2 and April 1.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

---

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

3 **SECTION 1.** 74.42 (1) of the statutes is amended to read:  
4 74.42 (1) CHARGE BACK. No earlier than February 2 and no later than ~~February~~  
5 14 April 1, the taxation district treasurer may charge back to each taxing jurisdiction  
6 within the taxation district, except this state, its proportionate share of those  
7 personal property taxes for which the taxation district settled in full the previous  
8 February, which were delinquent at the time of settlement, which have not been  
9 collected in the intervening year and which remain delinquent. At the same time,  
10 if there are charge-backs, the taxation district treasurer shall charge back to the

1 county the state's proportionate share of those taxes. Within 30 days after receipt  
2 of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district  
3 treasurer the amount due, and the state shall pay to the proper county treasurer the  
4 amount due.

5 **SECTION 2. Effective date.**

6 (1) This act takes effect on the January 1 after publication.

7 (END)