



2003 ASSEMBLY BILL 908

February 25, 2004 - Introduced by Representatives FRISKE and GARD. Referred to Committee on Rules.

1 **AN ACT to amend** 74.25 (1) (a) 6., 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.25 (1) (a) 8.,
2 74.30 (1) (f), 74.30 (1) (f), 74.30 (1) (h), 74.30 (1) (h), 77.89 (2) (a) and 77.89 (2)
3 (b) of the statutes; **relating to:** the effective dates for provisions relating to the
4 distribution of payments received by taxation districts for acres designated as
5 closed under the Managed Forest Land Program.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land Program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area closed to public access, but the remainder of the MFL must be kept open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make an additional payment (closed acreage payment).

2003 Assembly Bill 323 makes changes in how this additional payment is calculated. Under current law, the closed acreage payment is \$1 per acre. Under 2003 Assembly Bill 323, the additional payment for each acre of MFL that is closed to the public is equal to 20 percent of the average statewide property tax per acre of productive forest land. This bill does not affect these provisions.

2003 Assembly Bill 323 also makes changes in how the closed acreage payment is distributed. Under current law, the entire amount collected as closed acreage fees

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is collected by the applicable taxation district and transferred to the applicable county, which in turn transfers the payments to DNR for deposit into the conservation fund. Under 2003 Assembly Bill 323, beginning on the day the bill becomes law, the taxation district receives 80 percent of the closed acreage payments and the counties receive 20 percent. The counties continue to transfer the 20 percent to DNR until July 1, 2005. On that date, DNR no longer receives any of the closed acreage payments, with the counties retaining the 20 percent.

This bill changes the effective dates of the provisions under 2003 Assembly Bill 323 so that the 80/20 percent split also takes effect on July 1, 2005. Therefore, under this bill, DNR continues to receive all of the closed acreage payments until July 1, 2005. Under this bill, on July 1, 2005, DNR will no longer receive any of these payments, and the 80/20 percent split will go into effect, with the taxation districts receiving 80 percent and the counties 20 percent.

This bill contains a provision stating that the bill applies only if 2003 Assembly Bill 323 becomes law without any partial veto by the governor.

For further information see the *state and 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:

1 **SECTION 1.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Act
2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
4 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), and ~~20% of~~ all collections of payments for closed lands under s. 77.84
6 (2) (b) and (bm).

7 **SECTION 2.** 74.25 (1) (a) 6. of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
10 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and all 20% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

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1 **SECTION 3.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Act ...
2 (Assembly Bill 323), is amended to read:

3 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), ~~and 80% of collections of payments for closed lands under s. 77.84~~
6 ~~(2) (b) and (bm).~~

7 **SECTION 4.** 74.25 (1) (a) 8. of the statutes, as affected by 2003 Wisconsin Acts
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections
10 under s. 77.16 ~~and~~, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 5.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Act ...
14 (Assembly Bill 323), is amended to read:

15 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
16 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
17 (a) and (am), and ~~20%~~ of all collections of payments for closed lands under s. 77.84
18 (2) (b) and (bm).

19 **SECTION 6.** 74.30 (1) (f) of the statutes, as affected by 2003 Wisconsin Acts ...
20 (Assembly Bill 323) and (this act), is amended to read:

21 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
22 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
23 (a) and (am), and ~~all~~ 20% of collections of payments for closed lands under s. 77.84
24 (2) (b) and (bm).

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1 **SECTION 7.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Act ...
2 (Assembly Bill 323), is amended to read:

3 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
4 under s. 77.16, and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
5 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
6 (2) (b) and (bm).

7 **SECTION 8.** 74.30 (1) (h) of the statutes, as affected by 2003 Wisconsin Acts ...
8 (Assembly Bill 323) and (this act), is amended to read:

9 74.30 (1) (h) Retain for the taxation district all woodland tax law collections
10 under s. 77.16 and, 80% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84
12 (2) (b) and (bm).

13 **SECTION 9.** 77.89 (2) (a) of the statutes, as affected by 2003 Wisconsin Act ...
14 (Assembly Bill 323), is amended to read:

15 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
16 under sub. (1) and under ss. 77.84 (2) (a), and (am), (b), and (bm), 77.85, and 77.876
17 to the county treasurer and shall deposit the remainder in the municipal treasury.
18 The payment to the county treasurer for money received before November 1 of any
19 year shall be made on or before the November 15 after its receipt. For money received
20 on or after November 1 of any year, the payment to the county treasurer shall be
21 made on or before November 15 of the following year.

22 **SECTION 10.** 77.89 (2) (b) of the statutes, as affected by 2003 Wisconsin Act ...
23 (Assembly Bill 323), section 64, is amended to read:

