

State of Misconsin 2005 - 2006 LEGISLATURE

## 2005 ASSEMBLY BILL 1022

February 14, 2006 – Introduced by Representatives GIELOW, GOTTLIEB, JESKEWITZ and LEMAHIEU, by request of Ozaukee County Board. Referred to Committee on Urban and Local Affairs.

1 AN ACT to amend 43.64 (2) (b) 1.; and to create 43.64 (2) (c) of the statutes; 2 relating to: exempting a city, town, village, or school district from the county 3 library tax.

## Analysis by the Legislative Reference Bureau

Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate. This bill excludes the amount levied by the county for public library capital expenditures when determining whether a city, town, village, or school district is exempt.

The bill also provides an exemption from the county library tax, if the county board approves, for a city, town, village, or school district that levies a tax for public library services, less the amount levied for public library capital expenditures, and spends for a library fund an amount that is not less than the average of the three previous years.

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:

2005 – 2006 Legislature

## **ASSEMBLY BILL 1022**

1	<b>SECTION 1.</b> 43.64 (2) (b) 1. of the statutes is amended to read:
2	43.64 (2) (b) 1. Divide the amount of tax levied by the county for public library
3	service under sub. (1) in the prior year <u>, less the amount levied for public library</u>
4	capital expenditures, by the equalized valuation of property in that area of the
5	county that was subject to the county property tax levy for public library services in
6	the prior year.
7	<b>SECTION 2.</b> 43.64 (2) (c) of the statutes is created to read:
8	43.64 (2) (c) Except as provided under sub. (2m), upon the approval of the
9	county board, any city, town, village, or school district in a county levying a tax for
10	public library service under sub. (1) shall be exempted from the tax levy if the city,
11	town, village, or school district levies a tax for public library services, less the amount
12	levied for public library capital expenditures, and appropriates and spends for a
13	library fund during the year for which the county tax levy is made an amount that
14	is not less than the average of the previous 3 years.
15	SECTION 3. Initial applicability.
16	(1) This act first applies to taxes levied in the year beginning after the effective
17	date of this subsection.

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(END)