



## 2019 SENATE BILL 224

May 23, 2019 - Introduced by Senator WANGGAARD, cosponsored by Representatives RAMTHUN, HORLACHER, KULP, THIESFELDT, SCHRAA and WICHGERS. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1     **AN ACT** *to create* 74.47 (4) of the statutes; **relating to:** application of payment  
2             for delinquent property tax debt.

---

### *Analysis by the Legislative Reference Bureau*

This bill requires that a payment made to a taxing jurisdiction by a person with delinquent property tax debt be applied first to reduce the tax debt and then, if the payment exceeds the tax debt, to reduce the amount of late fees and interest charged on the tax debt. Under current law, a taxing jurisdiction may apply a payment to reduce the late fees and interest before the tax debt.

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.** 74.47 (4) of the statutes is created to read:  
4             74.47 (4) APPLICATION OF PAYMENTS. A payment for delinquent general property  
5             taxes or a delinquent special charge, special assessment, or special tax shall be  
6             applied first to reduce the delinquent amount and then, if the payment exceeds the

**SENATE BILL 224**

**SECTION 1**

1 delinquent amount, to reduce interest charged under sub. (1) and any penalty  
2 imposed under sub. (2).

3 (END)