



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-2247/1
JK:cjs

2019 ASSEMBLY BILL 141

March 25, 2019 - Introduced by Representatives BALLWEG, TITTL, BRANDTJEN, BROOKS, EDMING, FELZKOWSKI, GUNDRUM, KITCHENS, KUGLITSCH, KULP, KURTZ, MURPHY, MURSAU, NOVAK, OHNSTAD, PRONSCHINSKE, RAMTHUN, ROHRKASTE, SKOWRONSKI, STAFSHOLT, STEFFEN, SUBECK, TRANEL, TUSLER, VANDERMEER and WICHGERS, cosponsored by Senators LEMAHIEU, COWLES, MARKLEIN, NASS, OLSEN, RISSER, TESTIN and WANGGAARD. Referred to Committee on Local Government.

1 **AN ACT to renumber and amend** 74.11 (4), 74.11 (7), 74.11 (8), 74.11 (10) (a),
2 74.12 (6), 74.12 (7) and 74.12 (8); **to amend** 74.12 (9) (a) and 74.69 (1); and **to**
3 **create** 74.11 (4) (b), 74.11 (7) (b), 74.11 (8) (b), 74.11 (10) (a) 2., 74.12 (6) (b),
4 74.12 (7) (b), 74.12 (8) (b) and 74.12 (9) (am) of the statutes; **relating to:** due
5 dates for paying property taxes.

Analysis by the Legislative Reference Bureau

Under current law, real and personal property taxes must be paid in full on or before five working days after January 31, unless paid in installments. An installment payment of special charges, special taxes, and property taxes imposed on real property or on improvements to leased land is considered delinquent if not paid on or before five working days after the due date.

This bill clarifies that such payments that are mailed to the proper official are considered to be received on time if postmarked on or before the due date, regardless of when received. The bill also clarifies that if the due date is a Saturday or Sunday, the five-day "grace" period ends on the following Friday.

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:

ASSEMBLY BILL 141**SECTION 1**

1 **SECTION 1.** 74.11 (4) of the statutes is renumbered 74.11 (4) (a) and amended
2 to read:

3 74.11 (4) (a) All taxes on personal property, except those on improvements on
4 leased land, shall be paid in full and received by the proper official on or before 5
5 working days after the due date of January 31.

6 **SECTION 2.** 74.11 (4) (b) of the statutes is created to read:

7 74.11 (4) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the
8 period of 5 working days under par. (a) ends on the close of business on the first
9 Friday in February.

10 **SECTION 3.** 74.11 (7) of the statutes is renumbered 74.11 (7) (a) and amended
11 to read:

12 74.11 (7) (a) If the first installment of taxes on real property or improvements
13 on leased land is not paid received by the proper official on or before 5 working days
14 after the due date of January 31, the entire amount of the taxes remaining unpaid
15 is delinquent as of February 1.

16 **SECTION 4.** 74.11 (7) (b) of the statutes is created to read:

17 74.11 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the
18 period of 5 working days under par. (a) ends on the close of business on the first
19 Friday in February.

20 **SECTION 5.** 74.11 (8) of the statutes is renumbered 74.11 (8) (a) and amended
21 to read:

22 74.11 (8) (a) If the 2nd installment of taxes on real property or improvements
23 on leased land is not paid received by the proper official on or before 5 working days
24 after the due date of July 31, the entire amount of the taxes remaining unpaid is
25 delinquent as of August 1 and interest and penalties are due under sub. (11).

ASSEMBLY BILL 141**SECTION 6**

1 **SECTION 6.** 74.11 (8) (b) of the statutes is created to read:

2 74.11 **(8)** (b) For purposes of par. (a), if July 31 is a Saturday or Sunday, the
3 period of 5 working days under par. (a) ends on the close of business on the first
4 Friday in August.

5 **SECTION 7.** 74.11 (10) (a) of the statutes is renumbered 74.11 (10) (a) 1. and
6 amended to read:

7 74.11 **(10)** (a) 1. If all special assessments, special charges, special taxes and
8 personal property taxes due under sub. (3) or (4) are not paid in full and received by
9 the proper official on or before 5 working days after the due date, the amounts unpaid
10 are delinquent as of the day after the due date of the first installment or of the
11 lump-sum payment.

12 **SECTION 8.** 74.11 (10) (a) 2. of the statutes is created to read:

13 74.11 **(10)** (a) 2. For purposes of subd. 1, if the due date is a Saturday or Sunday,
14 the period of 5 working days under subd. 1 ends on the close of business on the first
15 Friday following the due date.

16 **SECTION 9.** 74.12 (6) of the statutes is renumbered 74.12 (6) (a) and amended
17 to read:

18 74.12 **(6)** (a) All personal property taxes, except those on improvements on
19 leased land, shall be paid in full and received by the proper official on or before 5
20 working days after the due date of January 31.

21 **SECTION 10.** 74.12 (6) (b) of the statutes is created to read:

22 74.12 **(6)** (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the
23 period of 5 working days under par. (a) ends on the close of business on the first
24 Friday in February.

ASSEMBLY BILL 141**SECTION 11**

1 **SECTION 11.** 74.12 (7) of the statutes is renumbered 74.12 (7) (a) and amended
2 to read:

3 74.12 (7) (a) If the first installment of real property taxes, personal property
4 taxes on improvements on leased land or special assessments to which an
5 installment option pertains is not ~~paid~~ received by the proper official on or before 5
6 working days after the due date of January 31, the entire amount of the remaining
7 unpaid taxes or special assessments to which an installment option pertains on that
8 parcel is delinquent as of February 1.

9 **SECTION 12.** 74.12 (7) (b) of the statutes is created to read:

10 74.12 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the
11 period of 5 working days under par. (a) ends on the close of business on the first
12 Friday in February.

13 **SECTION 13.** 74.12 (8) of the statutes is renumbered 74.12 (8) (a) and amended
14 to read:

15 74.12 (8) (a) If the 2nd or any subsequent installment payment of real property
16 taxes, personal property taxes on improvements on leased land or special
17 assessments to which an installment option pertains is not ~~paid by~~ received by the
18 proper official on or before 5 working days after the due date specified in the
19 ordinance, the entire amount of the remaining unpaid taxes or special assessments
20 to which an installment option pertains on that parcel is delinquent as of the first
21 day of the month after the payment is due and interest and penalties are due under
22 sub. (10).

23 **SECTION 14.** 74.12 (8) (b) of the statutes is created to read:

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SECTION 14

1 74.12 (8) (b) For purposes of par. (a), if the due date specified in the ordinance
 2 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close
 3 of business on the first Friday following the due date.

4 **SECTION 15.** 74.12 (9) (a) of the statutes is amended to read:

5 74.12 (9) (a) If all special assessments to which an installment option does not
 6 pertain, special charges, special taxes and personal property taxes that are due
 7 under sub. (5) or (6) are not paid in full and received by the proper official on or before
 8 5 working days after the due date of January 31, the amounts unpaid are delinquent
 9 as of February 1.

10 **SECTION 16.** 74.12 (9) (am) of the statutes is created to read:

11 74.12 (9) (am) For purposes of par. (a), if January 31 is a Saturday or Sunday,
 12 the period of 5 working days under par. (a) ends on the close of business on the first
 13 Friday in February.

14 **SECTION 17.** 74.69 (1) of the statutes is amended to read:

15 74.69 (1) GENERAL RULE. If payment is required by this chapter to be made by
 16 a taxpayer on or before a certain date, the payment is timely if it is mailed in a
 17 properly addressed envelope, postmarked before midnight of the ~~last day~~ prescribed
 18 due date for making the payment, with postage prepaid, and is received by the proper
 19 official ~~not more than 5 days after the prescribed date for making the payment,~~
 20 regardless of when it is received.

21 (END)