



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-4619/1
MES:ahe

2019 BILL

1 **AN ACT** *to amend* 66.0602 (2) (a) and 66.0602 (2) (b); and *to create* 66.0602 (2)
2 (c) of the statutes; **relating to:** clarifying the method of making certain
3 calculations related to local levy limits (suggested as remedial legislation by the
4 Department of Revenue).

Analysis by the Legislative Reference Bureau

This bill clarifies how local levy limits are calculated when taking into consideration state personal property aid paid to a taxation district by the Department of Administration.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

5 **SECTION 1.** 66.0602 (2) (a) of the statutes is amended to read:

BILL**SECTION 1**

1 66.0602 (2) (a) Except as provided in subs. (3), (4), and (5), no political
2 subdivision may increase its levy in any year by a percentage that exceeds the
3 political subdivision's valuation factor. ~~Except as provided in~~ Subject to par. (b), the
4 base amount in any year, to which the limit under this section applies, shall be the
5 actual levy for the immediately preceding year. In determining its levy in any year,
6 a city, village, or town shall subtract any tax increment that is calculated under s.
7 59.57 (3) (a), 60.85 (1) (L), or 66.1105 (2) (i). The base amount in any year, to which
8 the limit under this section applies, may not include any amount to which sub. (3)
9 (e) 8. applies.

NOTE: This SECTION replaces the phrase "except as provided in" with "subject to"
in its reference to s. 66.0602 (2) (b), Stats.

10 **SECTION 2.** 66.0602 (2) (b) of the statutes is amended to read:

11 66.0602 (2) (b) For purposes of par. (a), in 2018, and in each year thereafter, the
12 base amount to which the limit under this section applies is the actual levy for the
13 immediately preceding year, plus the amount of the payment under s. 79.096, ~~and~~
14 ~~the levy limit is the base amount multiplied by the valuation factor, minus the~~
15 ~~amount of the payment under s. 79.096 in the current year.~~

NOTE: This SECTION deletes unnecessary, duplicative language.

16 **SECTION 3.** 66.0602 (2) (c) of the statutes is created to read:

17 66.0602 (2) (c) The limit under this section shall be reduced by the amount of
18 the payment under s. 79.096 in the following year, as determined by the department
19 of revenue.

NOTE: This SECTION provides that the levy limit is reduced by the amount of the
personal property aid payment.

20

(END)