



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-2846/1
JK:emw&amn

2021 BILL

1 **AN ACT relating to:** assistance to households and property owners.

Analysis by the Legislative Reference Bureau

Assistance to households and property owners

This bill requires the Department of Revenue, in conjunction with the counties and municipalities, to provide payments to every property taxpayer in this state. The amount that each taxpayer receives is equal to approximately 10 percent of the property taxes levied on the person's real property in 2020, less the amount of the school levy property tax credit and less the amount of any delinquent real property taxes, special assessments, special charges, or special taxes owed by the taxpayer. The bill requires the governor to allocate \$1,067,824,380 from moneys received from the federal government pursuant to the federal American Rescue Plan Act of 2021 to make the payments under the bill, plus an additional \$20,000,000 to pay to DOR, the counties, and the municipalities for the administration of the payments.

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:

2 **SECTION 9137. Nonstatutory provisions; Revenue.**

3 (1) ASSISTANCE TO HOUSEHOLDS AND PROPERTY OWNERS.

BILL

1 (a) The department of revenue, in conjunction with the counties and
2 municipalities, shall make payments to every property taxpayer in this state on the
3 basis of the property taxes levied on the taxpayer's real property in 2020. The
4 amount of the payment that each taxpayer shall receive is an amount that represents
5 approximately 10 percent of the net property taxes levied on the taxpayer's real
6 property in 2020, as determined by the department of revenue. From the moneys
7 allocated under par. (b), and subject to par. (c), the department of revenue shall
8 distribute to each county or municipality described under par. (c) 1. an amount
9 sufficient to make all the payments to eligible property owners in the county or
10 municipality and the county or municipality shall make those payments directly to
11 those property owners from the moneys received from the department. In this
12 paragraph, "net property taxes" means an amount equal to the taxes levied on a
13 taxpayer's real property, less the amount of the school levy tax credit distributed
14 under s. 79.10 (4) that is attributable to that property.

15 (b) Of the moneys the governor accepts from the federal government under s.
16 16.54 pursuant to section 602 of the federal Social Security Act as amended by the
17 federal American Rescue Plan Act of 2021, P.L. 117-2, the governor shall allocate
18 \$1,067,824,380 to make the payments under par. (a) and an additional \$20,000,000
19 to pay the department of revenue, the counties, and the municipalities for the
20 administration of this subsection.

21 (c) 1. The department of revenue shall notify each municipality of the amounts
22 to be distributed under par. (a) no later than 45 days after the effective date of this
23 paragraph and shall distribute an amount sufficient to make the payments under
24 par. (a) to each county or municipality receiving a distribution under s. 79.10 (7m)
25 (cm) no later than 60 days after the effective date of this paragraph.

