

facts 4-12

Senator Johnson
Senator Roys
Representative Goyke
Representative McGuire

SHARED REVENUE AND PROPERTY TAX RELIEF

Omnibus Motion
[LFB Papers #710 thru #712]

Motion:

Move to adopt the following provisions

1. *Supplemental County and Municipal Aid -- Lac Courte Oreilles Federal Court Decision (Paper #710)*. Provide \$578,000 GPR in 2023-24 and \$520,200 GPR in 2024-25 and create a sum certain appropriation to provide payments to the towns and counties that experienced a reduction in taxable values following the 2022 decision in *Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin v. Evers*. Direct the Department of Administration to calculate the amount of property tax revenue that would have been collected by each affected town and county on the property if it had not become exempt, and provide a payment in 2023-24 equal to that amount. Specify that the payment provided in 2024-25 and each year thereafter would be reduced by 10% annually (Alternative 1 in Paper #710).
2. *Eliminate Computer Aid Payment Delay (Paper #711)*. Provide \$98,047,100 GPR in 2023-24 to provide the 2024 computer aid payments to local taxing jurisdictions in 2023-24, rather than 2024-25. Specify that beginning on January 1, 2024, the date for the distribution of computer aid payments be the first Monday in May. Eliminate the requirement that school districts treat computer aid payments received in July as if they had been received in the previous school year (Alternative 1 in Paper #711).
3. *Increase Funding for the Payments for Municipal Services Program (Paper #712)*. Increase funding by \$929,000 GPR annually for the payments for municipal services program. Increase GPR-Earned amounts associated with agency chargebacks by \$455,900 annually (Alternative 1 in Paper #712).
4. *Cranberry Research Station Property Tax Exemption*. Provide a tax exemption for all property, not exceeding 50 acres, that is used primarily for research and educational activities associated with commercial cranberry production. Specify that the property must be owned or leased by a nonprofit organization that is exempt from income taxation under federal section 501(c)(3) of the Internal Revenue Code, and the exemption would first apply to the property tax assessments as of January 1, 2024, for the 2024(25) property tax year.

[Change to Base: \$99,554,100 GPR and \$455,900 GPR-Earned for 2023-24; \$1,449,200 GPR and \$455,900 GPR-Earned for 2024-25]