



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-5085/1  
EVM:klm

## 2021 BILL

- 1 **AN ACT to create** 66.0602 (2m) (c) of the statutes; **relating to:** local levy limit  
2 adjustments for certain transportation user fee revenues.

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***Analysis by the Legislative Reference Bureau***

Under current law, local levy increase limits are applied to the property tax levies that are imposed by political subdivisions in December of each year. Current law prohibits a political subdivision from increasing its levy by a percentage that exceeds its “valuation factor,” which is defined as the greater of either 0 percent or the percentage change in the political subdivision’s equalized value due to new construction, less improvements removed.

Under this bill, a political subdivision must reduce its allowable levy by the estimated amount of revenue generated by any transportation user fee imposed by the political subdivision. The bill defines “transportation user fee” as “a fee or special charge imposed by a political subdivision upon a property owner or highway user for use of the highways of the political subdivision or for benefits conferred upon a property by the highways of the political subdivision.” The bill specifies that the term does not include special assessments or certain special charges.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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

