



## 2019 SENATE BILL 146

April 4, 2019 - Introduced by Senators LEMAHIEU, COWLES, MARKLEIN, NASS, OLSEN, RISSER, TESTIN and WANGGAARD, cosponsored 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. Referred to Committee on Local Government, Small Business, Tourism and Workforce Development.

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.

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### ***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.

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

**SENATE BILL 146****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).

**SENATE BILL 146****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.

**SENATE BILL 146****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:

