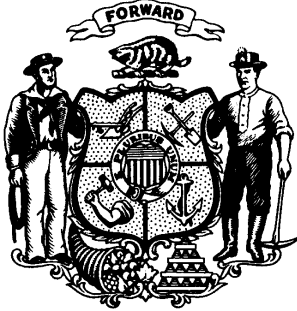


State of Wisconsin



2023 Assembly Bill 245

Date of enactment: **June 20, 2023**

Date of publication*: **June 21, 2023**

2023 WISCONSIN ACT 12

AN ACT *to repeal* 49.45 (51), 60.85 (1) (f), 66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53 (1) (a), 71.07 (5n) (a) 5. d., 71.28 (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12., 76.69, 79.01 (1), 79.01 (2d), 79.02 (3) (e) and 79.036 (2); *to renumber* 66.0608 (title); *to renumber and amend* 23.0917 (5t), 62.13 (2m) (title), 62.13 (2m) (a), 62.13 (2m) (b), 66.0608 (2), 66.0608 (3), 66.0608 (4), 77.51 (12t), 77.70 and 79.02 (3) (a); *to amend* 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1. and 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 40.02 (48) (b) 5., 40.21 (7) (b), 59.52 (25), 59.605 (3) (c), 59.875 (2) (a), 60.34 (1) (a), 60.85 (1) (h) 1. c., 60.85 (1) (o), 61.26 (2), 61.26 (3), 62.09 (9) (a), 62.09 (9) (e), 62.13 (1), 62.13 (2) (b), 62.50 (1h), 62.50 (1m), 62.50 (3) (a), 62.50 (3) (am), 62.623 (1), 66.0435 (3) (c) 1. (intro.), 66.0435 (3) (g), 66.0435 (9), 66.0602 (1) (am), 66.0602 (1) (d), 66.0602 (3) (a), 66.0602 (3) (b), 66.0602 (3) (dm), 66.0602 (3) (ds), 66.0607 (1), 66.1105 (2) (f) 1. c., 66.1105 (2) (f) 2. e., 66.1105 (2) (i) 2., 66.1105 (6m) (c) 8., 66.1106 (1) (k), 70.02, 70.04 (1r), 70.05 (5) (a) 1., 70.10, 70.119 (3) (c), 70.13 (1), 70.13 (2), 70.13 (3), 70.13 (7), 70.15 (2), 70.17 (1), 70.174, 70.18 (1), 70.18 (2), 70.19, 70.20, 70.21 (1), 70.21 (1m) (intro.), 70.21 (2), 70.22 (1), 70.22 (2) (a), 70.27 (1), 70.27 (3) (a), 70.27 (4), 70.27 (5), 70.27 (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), 70.35 (2), 70.35 (3), 70.35 (4), 70.35 (5), 70.36 (1), 70.36 (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2), 70.50, 70.52, 70.65 (2) (a) 2., 70.65 (2) (b) (intro.), 70.68 (1), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855 (1) (a), 70.855 (1) (b), 70.995 (1) (a), 70.995 (4), 70.995 (5), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a), 71.07 (5n) (a) 5. a., 71.07 (5n) (a) 9. (intro.), 71.07 (5n) (a) 9. a., 71.07 (5n) (d) 2., 71.07 (6e) (a) 5., 71.07 (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a., 71.28 (5n) (a) 9. (intro.), 71.28 (5n) (a) 9. a., 71.28 (5n) (d) 2., 71.52 (7), 73.01 (5) (a), 76.02 (1), 76.03 (1), 76.07 (2), 76.07 (4g) (a) 10., 76.07 (4g) (a) 13., 76.125 (1), 76.24 (2) (a), 76.31, 76.82, chapter 77 (title), 77.04 (1), 77.54 (20n) (d) 2., 77.54 (20n) (d) 3., 77.54 (57d) (b) 1., subchapter V (title) of chapter 77 [precedes 77.70], 77.71, 77.73 (2), (2m) and (3), 77.75, 77.76 (1), 77.76 (2), 77.76 (3), 77.76 (4), 77.77 (1) (a), 77.77 (1) (b), 77.77 (3), 77.78, 77.84 (1), 78.55 (1), 79.015, 79.02 (2) (b), 79.035 (title), 79.035 (4) (c) 2., 79.035 (4) (d) 2., 79.035 (4) (e) 2., 79.035 (4) (f) 2., 79.035 (4) (g), 79.035 (4) (h), 79.035 (4) (i), 79.035 (5), 79.035 (6), 79.035 (8), 79.05 (2) (c), 79.05 (3) (d), 119.04 (1), 174.065 (3), 256.15 (4m) (d), 256.15 (8) (b) 3., 815.18 (3) (intro.) and 978.05 (6) (a); *to repeal and recreate* 62.50 (3) (title), 79.035 (5) and 79.036 (1) (intro.); *to create* 13.94 (1) (w), 13.94 (1) (x), 13.94 (1) (y), 13.94 (1s) (c) 1m., 13.94 (1s) (c) 1s., 23.0917 (5t) (b), 25.17 (1) (jf), 25.491, 59.875 (2) (c), 59.875 (4), 59.90, 60.85 (5) (j), 62.50 (1j), 62.623 (3), 62.625, 62.90, 66.0144, 66.0145, 66.0441, 66.0602 (1) (cm), 66.0602 (1) (e), 66.0602 (3) (dq), 66.0602 (3) (dv), 66.0608 (title), 66.0608 (1) (fm), 66.0608 (2m), 66.1105 (4m) (b) 2m., 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28), 70.17 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 73.03 (77), 76.025 (5), 76.074, 77.51 (12t) (a) to (c), 77.70 (2), 77.701, 77.76 (3r), 79.036, 79.037, 79.038, 79.039, 79.05 (4), 79.0965, 101.02 (7y), 111.70 (4) (mc) 7., 111.70 (4) (mc) 8., 115.385 (1) (e), 115.385 (1g) (g), 118.124, 252.03 (2j), 256.15 (1) (ij), 256.15 (4) (a) 4., 256.15 (8) (bm), 256.15 (8) (fm), 256.15 (10m), 256.35 (3s) (bm) 5. and 706.05 (2m) (b) 3. of the statutes; and *to affect* Laws of 1937, chapter 201, section 1 (4), Laws of 1937,

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

chapter 201, section 14A, Laws of 1937, chapter 201, section 21, Laws of 1937, chapter 396, section 1 (3) (b), Laws of 1937, chapter 396, section 1 (4) (e) 2m., Laws of 1937, chapter 396, section 15 (1), Laws of 1937, chapter 396, section 15 (1) (a) to (e) and Laws of 1937, chapter 396, section 16A; **relating to:** county and municipal aid; imposing a city and county sales tax to pay the unfunded liability of city and county retirement systems; requiring certain newly hired city and county employees to be enrolled in the Wisconsin Retirement System; fire and police commissions of first class cities; eliminating the personal property tax; reporting certain crimes and other incidents on school property or school transportation; advisory referenda; local health officers; local public protection services; local levy limits; local regulation of certain quarry operations; emergency services; local approval of projects and activities under the Warren Knowles–Gaylord Nelson Stewardship 2000 Program; and granting rule-making authority.

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

SECTION 2. 13.94 (1) (w) of the statutes is created to read:

13.94 (1) (w) Once every 5 years, conduct a financial audit of expenditures of revenues generated by the sales and use taxes imposed under ss. 77.70 (2) and 77.701.

SECTION 3. 13.94 (1) (x) of the statutes is created to read:

13.94 (1) (x) Annually, conduct a financial audit of the retirement systems of Milwaukee County and the city of Milwaukee, to include financial statements and an evaluation of accounting controls and accounting records maintained by the systems for individual participants and departments. Within 30 days after completion of such audit, the bureau shall file with the legislature under s. 13.172 (2), the governor, the legislative reference bureau, the department of administration, and the respective systems a detailed report thereof, including specific instances, if any, of illegal or improper transactions.

SECTION 4. 13.94 (1) (y) of the statutes is created to read:

13.94 (1) (y) At least once every 5 years, contract for an actuarial audit of the retirement systems of Milwaukee County and the city of Milwaukee.

SECTION 5. 13.94 (1s) (c) 1m. of the statutes is created to read:

13.94 (1s) (c) 1m. The retirement systems of Milwaukee County and the city of Milwaukee for the cost of the audits required to be performed of those systems under sub. (1) (x) and (y).

SECTION 6. 13.94 (1s) (c) 1s. of the statutes is created to read:

13.94 (1s) (c) 1s. Milwaukee County and the city of Milwaukee for the cost of the audits required to be performed under sub. (1) (w).

SECTION 7g. 23.0917 (5t) of the statutes is renumbered 23.0917 (5t) (intro.) and amended to read:

23.0917 (5t) LOCAL GOVERNMENTAL RESOLUTIONS. (intro.) Each city, village, town, or county may adopt a nonbinding resolution that supports or opposes the proposed acquisition of land to be funded by moneys obligated from the appropriation under s. 20.866 (2) (ta) if all or a portion of the land is located in the city, village, town, or county. The department shall provide written notification

of the proposed acquisition to each city, village, town, or county in which the land is located. A city, village, town, or county that adopts a resolution under this subsection shall provide the department with a copy of the resolution. If All of the following apply to a resolution under this subsection:

(a) For the proposed acquisition of land located south of USH 8, if the department receives the copy within 30 days after the date that the city, village, town, or county received the notification of the proposed acquisition, the department shall take the resolution into consideration before approving or denying the obligation of moneys for the acquisition from the appropriation under s. 20.866 (2) (ta).

SECTION 7s. 23.0917 (5t) (b) of the statutes is created to read:

23.0917 (5t) (b) For the proposed acquisition of land located north of USH 8, the department may not approve the obligation of moneys for the acquisition from the appropriation under s. 20.866 (2) (ta) and may not notify the joint committee on finance of the proposal, if required under sub. (6m), unless every city, village, town, or county in which the land is located adopts a resolution under this subsection approving the acquisition by a simple majority vote of the governing body.

SECTION 9. 25.17 (1) (jf) of the statutes is created to read:

25.17 (1) (jf) Local government fund (s. 25.491);

SECTION 10. 25.491 of the statutes is created to read:

25.491 Local government fund. (1) There is established a separate nonlapsible trust fund designated as the local government fund.

(2) There is established in the local government fund a separate account that is designated the “county and municipal aid account” to make the payments under s. 79.036.

(3) There is established in the local government fund a separate account that is designated the “expenditure restraint program account” to make the payments under s. 79.05.

(4) There is established in the local government fund a separate account that is designated “state aid, local government fund; tax exempt property” to make the payments under s. 79.095.

(5) There is established in the local government fund a separate account that is designated “state aid, local government fund; personal property tax exemption” to make the payments under s. 79.096.

(6) There is established in the local government fund a separate account that is designated “state aid, local government fund; repeal of personal property taxes” to make the payments under s. 79.0965.

(7) There is established in the local government fund a separate account that is designated “state aid; video service provider fee” to make the payments under s. 79.097.

(8) There is established in the local government fund a separate account that is designated “municipal services” to make payments as determined under s. 70.119 (7).

(9) There is established in the local government fund a separate account that is designated the “supplemental county and municipal aid account” to make the payments under s. 79.037.

(10) There is established in the local government fund a separate account that is designated the “innovation account” to make the grant payments under s. 79.038 (1).

(11) There is established in the local government fund a separate account that is designated the “innovation planning grants account” to make the grant payments under s. 79.038 (2).

(12) There is established in the local government fund a separate account that is designated the “community youth and family aids account” for the improvement and provision of community-based juvenile delinquency-related services under s. 48.526 and juvenile correctional services under s. 301.26 and for reimbursement to counties having a population of less than 750,000 for the cost of court attached intake services as provided in s. 938.06 (4).

SECTION 11. 26.03 (1m) (b) (intro.) of the statutes is amended to read:

26.03 (1m) (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting raw forest products on public lands, as defined in s. 70.13 (7), 2021 stats., to a person harvesting raw forest products for fuel wood for his or her home consumption, to a person harvesting for the purpose of clearing the land for agricultural use or to a person harvesting from the person’s own land, any of the following:

SECTION 12. 33.01 (9) (a) of the statutes is amended to read:

33.01 (9) (a) For the purpose of receiving notice under this chapter, a person whose name appears as an owner of real property on the tax roll under s. 70.65 (2) (a) ~~+~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year.

SECTION 13. 33.01 (9) (am) 1. and 2. of the statutes are amended to read:

33.01 (9) (am) 1. A person whose name appears as an owner of real property on the tax roll under s. 70.65 (2)

(a) ~~+~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year.

2. The spouse of a person whose name appears as an owner of real property on the tax roll under s. 70.65 (2) (a) ~~+~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year if the spouse is referred to on that tax roll.

SECTION 14. 33.01 (9) (ar) 1. of the statutes is amended to read:

33.01 (9) (ar) 1. The person’s name appears as an owner of real property on the tax roll under s. 70.65 (2) (a) ~~+~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year.

SECTION 15. 33.01 (9) (b) 1. of the statutes is amended to read:

33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax roll under s. 70.65 (2) (a) ~~+~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year; or

SECTION 15f. 40.02 (48) (b) 5. of the statutes, as created by 2023 Wisconsin Act 4, is amended to read:

40.02 (48) (b) 5. A “county jailer” is an employee of a county whose principal duties involve supervising, controlling, or maintaining a jail or house of correction or the persons confined in a jail, as assigned by the sheriff under s. 59.27 (1), or the persons confined in a house of correction, as assigned by a county board of supervisors under s. 303.17, regardless of whether the employee has been sworn regarding his or her duties or whether the employee serves on a full-time basis, provided the department receives notification of the participant’s name as provided in s. 40.06 (1) (d) and (dm). Notwithstanding par. (a), an employer may classify an employee who is a county jailer as a protective occupation participant under par. (am) 23. without making a determination that the principal duties of the employee involve active law enforcement or active fire suppression or prevention. A determination under this subdivision may not be appealed under s. 40.06 (1) (e) or (em). A county jailer is not a protective occupation participant if he or she so elects with the employer under s. 59.52 (8m) or 2023 Wisconsin Act 4.

SECTION 15m. 40.21 (7) (b) of the statutes is amended to read:

40.21 (7) (b) Any municipal employer, other than a 1st class city or county with a population of at least 750,000, that elects to be included within the provisions of the Wisconsin Retirement System under sub. (1) on or after March 2, 2016, may choose not to include any of its public utility employees.

SECTION 16. 49.45 (51) of the statutes is repealed.

SECTION 17. 59.52 (25) of the statutes is amended to read:

59.52 (25) **ADVISORY AND CONTINGENT REFERENDA.** The board may conduct a countywide referendum ~~for advisory purposes or~~ for the purpose of ratifying or vali-

dating a resolution adopted or ordinance enacted by the board contingent upon approval in the referendum. The board may not conduct a referendum for advisory purposes, except as provided under s. 66.0305 (6) or for an advisory referendum regarding capital expenditures proposed to be funded by the county property tax levy.

SECTION 18m. 59.605 (3) (c) of the statutes is amended to read:

59.605 (3) (c) 1. If a county transfers to another governmental unit responsibility for providing any service that the county provided in the preceding year, the levy rate limit otherwise applicable under this section to the county in the current year is decreased to reflect the cost that the county would have incurred to provide that service, as determined by the department of revenue. The levy rate limit adjustment under this subdivision applies only if the county and transferee governmental unit file a notice of service transfer with the department of revenue.

2. If a county increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit in any year, the levy rate limit otherwise applicable under this section to the county in the current year is increased to reflect the cost of that service, as determined by the department of revenue. The levy rate limit adjustment under this subdivision applies only if the county and transferor governmental unit file a notice of service transfer with the department of revenue.

SECTION 19. 59.875 (2) (a) of the statutes is amended to read:

59.875 (2) (a) Beginning on July 1, 2011, in any employee retirement system of a county, except as otherwise provided in a collective bargaining agreement entered into under subch. IV of ch. 111 and except as provided in ~~par. pars. (b), and (c).~~ employees shall pay half of all actuarially required normal cost contributions for funding benefits under the retirement system. The employer may not pay on behalf of an employee any of the employee's share of the actuarially required contributions.

SECTION 20. 59.875 (2) (c) of the statutes is created to read:

59.875 (2) (c) In any employee retirement system of a county that has elected to become a participating employer under the Wisconsin Retirement System under s. 40.21 (1), except as provided in par. (b), irrespective of the funding status of the retirement system, the employer shall pay the remaining balance of actuarially determined normal cost contributions each year that is not covered by the employee contributions.

SECTION 21. 59.875 (4) of the statutes is created to read:

59.875 (4) **AMORTIZATION PERIOD FOR EMPLOYER CONTRIBUTIONS.** Notwithstanding any provision of law or actuarial rule, beginning on January 1, 2024, in any

retirement system established under chapter 201, laws of 1937, the required annual employer contribution shall be calculated using not more than a 30-year amortization period and an annual investment return assumption that is the same as or less than the annual investment return assumption used by the Wisconsin Retirement System for participating employees, as defined in s. 40.02 (46). Future unfunded actuarial accrued liability due to factors such as market returns and standard actuarial practices may be amortized on the basis of standard actuarial practices. The amortization period and investment return assumptions in this subsection shall supersede any amortization period and investment return assumption adopted by the retirement system's actuary or retirement board. No trustee or administrator of a retirement system of any retirement system established under chapter 201, laws of 1937, shall be subject to liability for complying with this subsection.

SECTION 22. 59.90 of the statutes is created to read:

59.90 Provisions applicable to certain counties with special sales tax authority. All of the following apply to a county in which a 1st class city is located:

(1) With regard to the budget of the county, all of the following apply:

(a) The total amount of budgeted expenditures related to cultural or entertainment matters or involving partnerships with nonprofit groups may not be greater than 5 percent of the total amount of budgeted expenditures for the budget period. This paragraph does not apply to any expenditure of a county for parks, including zoos, or for health or transit services.

(b) When each department of the county submits estimated revenues and expenditures for the ensuing budget period, it shall also provide a proposal to reduce the department's expenditures for the ensuing fiscal period by an amount equal to a total of 5 percent of the department's base level for its budget for the current fiscal period.

(2) The board may enact an ordinance or adopt a resolution that includes new program spending only upon a two-thirds vote of all of the members of the board. This subsection does not apply to a program that is intended to reduce expenditures or consolidate or reorganize existing services into a different administrative structure without increasing expenditures. If the county imposes a tax under s. 77.70 (2) (a) and subsequently repeals the tax, this subsection does not apply after the repeal.

(3) The board may enact an ordinance or adopt a resolution that increases the total number of positions in the county only upon a two-thirds vote of all of the members of the board. If the county imposes a tax under s. 77.70 (2) (a) and subsequently repeals the tax, this subsection does not apply after the repeal.

(4) The county shall prepare a report on changes to its compensation plan that are necessary and desirable to

make the county competitive in the market for correctional workers at a sustainable level of funding.

(5) The county shall identify all buildings that the county has authority to sell and that are not being used by the county and prepare a plan for the use or sale of these buildings. The county shall submit that plan to the joint committee on finance in the manner provided under s. 13.172 (2).

(6) (a) In this subsection, “qualified amount” means the required amount of the retirement system’s unfunded actuarial accrued liability contribution in 2022.

(b) In any year in which the county imposes a tax under s. 77.70 (2) (a), other than the first year in which the tax is imposed, the county shall spend a total of not less than the qualified amount on the following:

1. The Milwaukee County circuit court.
2. The Milwaukee County secure residential care center for children and youth.
3. Maintaining or increasing the compensation of Milwaukee County correctional workers.
4. The Milwaukee County medical examiner.

SECTION 23. 60.34 (1) (a) of the statutes is amended to read:

60.34 (1) (a) Except as provided in s. 66.0608 (3m), receive and take charge of all money belonging to the town, or which is required by law to be paid into the town treasury, and disburse the money under s. 66.0607.

SECTION 24. 60.85 (1) (f) of the statutes is repealed.

SECTION 25. 60.85 (1) (h) 1. c. of the statutes is amended to read:

60.85 (1) (h) 1. c. Real property assembly costs, meaning any deficit incurred resulting from the sale or lease as lessor by the town of real or personal property within a tax incremental district for consideration which is less than its cost to the town.

SECTION 26. 60.85 (1) (o) of the statutes is amended to read:

60.85 (1) (o) “Taxable property” means all real and personal taxable property located in a tax incremental district.

SECTION 27. 60.85 (5) (j) of the statutes is created to read:

60.85 (5) (j) Upon receiving a written application from the town clerk, in a form prescribed by the department of revenue, the department shall recalculate the base value of a tax incremental district affected by 2023 Wisconsin Act (this act) to remove the value of the personal property. A request received under this paragraph no later than October 31 is effective in the year following the year in which the request is made. A request received after October 31 is effective in the 2nd year following the year in which the request is made.

SECTION 28. 61.26 (2) of the statutes is amended to read:

61.26 (2) Except as provided in s. 66.0608 (3m), receive all moneys belonging or accruing to the village or directed by law to be paid to the treasurer.

SECTION 29. 61.26 (3) of the statutes is amended to read:

61.26 (3) Except as provided in s. 66.0608 (3m), deposit upon receipt the funds of the village in the name of the village in the public depository designated by the board. Failure to comply with this subsection shall be prima facie grounds for removal from office. When the money is deposited, the treasurer and bonders are not liable for the losses defined by s. 34.01 (2), and the interest shall be paid into the village treasury.

SECTION 30. 62.09 (9) (a) of the statutes is amended to read:

62.09 (9) (a) Except as provided in s. 66.0608 (3m), the treasurer shall collect all city, school, county, and state taxes, receive all moneys belonging to the city or which by law are directed to be paid to the treasurer, and pay over the money in the treasurer’s hands according to law.

SECTION 31. 62.09 (9) (e) of the statutes is amended to read:

62.09 (9) (e) Except as provided in s. 66.0608 (3m), the treasurer shall deposit immediately upon receipt thereof the funds of the city in the name of the city in the public depository designated by the council. Such deposit may be in either a demand deposit or in a time deposit, maturing in not more than one year. Failure to comply with the provisions hereof shall be prima facie grounds for removal from office. When the money is so deposited, the treasurer and the treasurer’s bonders shall not be liable for such losses as are defined by s. 34.01 (2). The interest arising therefrom shall be paid into the city treasury.

SECTION 32. 62.13 (1) of the statutes is amended to read:

62.13 (1) COMMISSIONERS. Except as provided in subs. (2), (2g), ~~(2m)~~, (2s), and (8) (b) each city shall have a board of police and fire commissioners consisting of 5 citizens, 3 of whom shall constitute a quorum. The mayor shall annually, between the last Monday of April and the first Monday of May, appoint in writing to be filed with the secretary of the board, one member for a term of 5 years. No appointment shall be made which will result in more than 3 members of the board belonging to the same political party. The board shall keep a record of its proceedings.

SECTION 33. 62.13 (2) (b) of the statutes is amended to read:

62.13 (2) (b) A city that creates a joint police or fire department with a village under sub. (1m) and s. 61.65 is not required to create a separate board of police and fire commissioners under this section. The city shall create

a joint board of commissioners to govern the joint department, as required in s. 61.65. If the city also creates one separate protective services department in addition to the joint protective services department, the city shall create a separate board of commissioners to govern that department. A city's joint board of commissioners is subject to s. 61.65 (3g) (d). A city's separate board of commissioners is subject to this section.

SECTION 34. 62.13 (2m) (title) of the statutes is renumbered 62.13 (1m) (title) and amended to read:

62.13 **(1m)** (title) JOINT DEPARTMENTS, ~~CONTRACT SERVICES.~~

SECTION 35. 62.13 (2m) (a) of the statutes is renumbered 62.13 (1m) and amended to read:

62.13 **(1m)** A city may create a joint police department or a joint fire department, or both, with another city, village, or town.

SECTION 36. 62.13 (2m) (b) of the statutes is renumbered 62.13 (2) (c) and amended to read:

62.13 **(2)** (c) A city that creates a joint police department or a joint fire department, or both, with another city under ~~par. (a) sub. (1m)~~ is not required to create a separate board of police and fire commissioners under this section. The cities shall create a joint board of commissioners to govern the joint department. If only one joint department is created, each city shall retain its existing board of police and fire commissioners to govern the separate department. The cities may jointly determine the number of commissioners to be appointed to the joint board by each city and the length of the commissioners' terms. A majority of the commissioners is a quorum. A joint board of commissioners that is created under this paragraph to govern a joint police department is subject to the provisions of subs. (3) to (7n), a joint board of commissioners that is created under this paragraph to govern a joint fire department is subject to the provisions of subs. (8) to (12) and a joint board of commissioners that is created under this paragraph to govern a joint police and fire department is subject to the provisions of subs. (2) to (12).

SECTION 37. 62.50 (1h) of the statutes is amended to read:

62.50 **(1h)** ORGANIZATION. In all 1st class cities, however incorporated, there shall be a board of fire and police commissioners, consisting of either 7 or 9 citizens, not more than 3, if the board has 7 members, or 4, if the board has 9 members, of whom shall at any time belong to the same political party. At least one member of the board shall be selected from a list submitted under sub. (1j) by the employee association that represents nonsupervisory law enforcement officers and at least one member shall be selected from a list submitted under sub. (1j) by the employee association that represents fire fighters. For an appointment that is required to be selected from a list under this subsection, the mayor shall make the appointment within 45 days after receiving a list under sub. (1j).

The staff and members of the board shall receive the salary or other compensation for their services fixed by the common council. The salary shall be fixed at the same time and in the same manner as the salary of other city officials and employees. Except as otherwise provided in this subsection, a majority of the members—elect, as that term is used in s. 59.001 (2m), of the board shall constitute a quorum necessary for the transaction of business. A 3—member panel of the board may conduct, and decide by majority vote, a trial described under sub. (12) or may hear and decide, by majority vote, charges filed by an aggrieved person under sub. (19). It shall be the duty of the mayor of the city, on or before the 2nd Monday in July, to appoint 7, or 9, members of the board, designating the term of office of each, one to hold one year, 2 to hold 2 years, 2 to hold 3 years, one to hold 4 years if the board has 7 members, and 2 to hold 4 years if the board has 9 members, and one to hold 5 years if the board has 7 members, and 2 to hold 5 years if the board has 9 members, and until their respective successors shall be appointed and qualified. Thereafter the terms of office shall be 5 years from the 2nd Monday in July, and until a successor is appointed and qualified. The mayor may reduce the size of the board from 9 to 7 members by failing to appoint 2 successors for individuals whose terms expire at the same time. Every person appointed a member of the board shall be subject to confirmation by the common council and every appointed member shall, before entering upon the duties of the office take and subscribe the oath of office prescribed by article IV, section 28, of the constitution, and file the same duly certified by the officer administering it, with the clerk of the city. A member of the board may not continue in office after the expiration of his or her term unless the member is reappointed to the board and confirmed by the common council. Not later than the first day of the 7th month beginning after a member appointed by the mayor is confirmed by the common council, the member shall enroll in a training class that is related to the mission of the board and, not later than the first day of the 13th month beginning after a member appointed by the mayor is confirmed by the common council, the member shall complete the class. The training class shall be conducted by the city. Appointments made prior to the time this subchapter first applies to a 1st class city shall not be subject to confirmation by the common council.

SECTION 37m. 62.50 (1j) of the statutes is created to read:

62.50 **(1j)** SELECTION OF CERTAIN BOARD MEMBERS. Lists of individuals submitted under sub. (1h) by the employee association that represents nonsupervisory law enforcement officers and the employee association that represents fire fighters for selection shall each contain 3 names. Individuals included in a list under this subsection by an employee association that represents nonsupervisory law enforcement officers or fire fighters shall

have professional law enforcement experience or professional fire fighting experience, respectively, and shall be at least 5 years removed from service as a professional law enforcement officer or fire fighter, respectively. Individuals included in a list under this subsection shall be residents of the 1st class city and may not be currently employed by the 1st class city. A list under this subsection shall be provided not more than 3 months after the occurrence of a vacancy in a position to be filled by selection from a list under this subsection.

SECTION 38. 62.50 (1m) of the statutes is amended to read:

62.50 (1m) **POLICY REVIEW.** The board shall conduct at least once each year a policy review of all aspects of the operations of the police and fire departments of the city. ~~The board may prescribe general policies and standards for the departments and may advise the common council regarding any recommended policy changes.~~ The board may inspect any property of the departments, including but not limited to books and records, required for a review under this section.

SECTION 39. 62.50 (3) (title) of the statutes is repealed and recreated to read:

62.50 (3) (title) **REGULATION OF THE DEPARTMENTS.**

SECTION 40. 62.50 (3) (a) of the statutes is amended to read:

62.50 (3) (a) ~~The board may prescribe rules for the government of the members chief of each department shall establish policies relating to the control and management of each department and may delegate its rule-making authority to the chief of each department. The board shall prescribe a procedure for review, modification and suspension of any rule which is prescribed by the chief, including, but not limited to, any rule which is in effect on March 28, 1984.~~

SECTION 41. 62.50 (3) (am) of the statutes is amended to read:

62.50 (3) (am) The common council may suspend ~~or modify~~ any rule ~~prescribed by the board~~ policy established under par. (a) only upon a two-thirds vote of all of the members of the common council.

SECTION 42. 62.623 (1) of the statutes is amended to read:

62.623 (1) Beginning on July 1, 2011, in any employee retirement system of a 1st class city, except as otherwise provided in a collective bargaining agreement entered into under subch. IV of ch. 111 and except as provided in ~~sub. subs. (2), and (3)~~ employees shall pay all employee required contributions for funding benefits under the retirement system. The employer may not pay on behalf of an employee any of the employee's share of the required contributions.

SECTION 43. 62.623 (3) of the statutes is created to read:

62.623 (3) In any employee retirement system of a 1st class city that is located in a county with a population

of more than 750,000 and that has elected to become a participating employer in the Wisconsin Retirement System under s. 40.21 (1), except as otherwise provided in sub. (2), irrespective of the funding status of the retirement system, the employer shall pay the remaining balance of actuarially determined normal cost contributions each year that is not covered by the employee contributions.

SECTION 44. 62.625 of the statutes is created to read:
62.625 Amortization period for employer contributions. Notwithstanding any provision of law or actuarial rule, beginning in the calendar quarter of the year that a tax is first imposed under s. 77.701 (1), in any retirement system of a 1st class city, the required annual employer contribution shall be calculated using a 30-year amortization period and an annual investment return assumption that is the same as or less than the annual investment return assumption used by the Wisconsin Retirement System for participating employees, as defined in s. 40.02 (46). Future unfunded actuarial accrued liability due to factors such as market returns and standard actuarial practices may be amortized on the basis of standard actuarial practices. The amortization period and investment return assumptions in this section shall supersede any amortization period and investment return assumption adopted by the actuary or retirement board of the retirement system of the city. No trustee or administrator of a retirement system of a 1st class city shall be subject to liability for complying with this section.

SECTION 45. 62.90 of the statutes is created to read:
62.90 Provisions applicable to certain cities with special sales tax authority. All of the following apply to a 1st class city:

(1) With regard to the budget of the 1st class city, all of the following apply:

(a) The total amount of budgeted expenditures related to cultural or entertainment matters or involving partnerships with nonprofit groups, other than a charter school authorized by the common council of the city of Milwaukee under s. 118.40, may not be greater than 5 percent of the total amount of budgeted expenditures for the budget period.

(b) When each department of the 1st class city prepares an estimate of the department's needs for the ensuing fiscal period, it shall also provide a proposal to reduce the department's budget for the ensuing fiscal period by an amount equal to a total of 5 percent of the department's base level for its budget for the current fiscal period.

(2) The common council may enact an ordinance or adopt a resolution that includes new program spending only upon a two-thirds vote of all of the members of the common council. This subsection does not apply to a program that is intended to reduce expenditures or consolidate or reorganize existing services into a different administrative structure without increasing expendi-

tures. If the 1st class city imposes a tax under s. 77.701 (1) and subsequently repeals the tax, this subsection does not apply after the repeal.

(3) The common council may enact an ordinance or adopt a resolution that increases the total number of positions in the city only upon a two-thirds vote of all of the members of the common council. If the 1st class city imposes a tax under s. 77.701 (1) and subsequently repeals the tax, this subsection does not apply after the repeal.

(4) The 1st class city may not use moneys raised by levying taxes for any of the following:

(a) Developing, operating, or maintaining a rail fixed guideway transportation system, as defined in s. 85.066 (1).

(b) Funding any position for which the principal duties consist of promoting individuals or groups on the basis of their race, color, ancestry, national origin, or sexual orientation.

(5) (a) The 1st class city shall maintain a level of law enforcement and fire protective and emergency medical service that is at least equivalent to that provided in the 1st class city in the previous year, as measured by the number of full-time equivalent law enforcement officers, as defined in s. 165.85 (2) (c), employed by the 1st class city and the daily staffing level of the paid fire department, as defined in s. 213.10 (1g), not including law enforcement officers or fire fighters whose positions are funded by grants received from the state or federal government. The 1st class city may use any reasonable method of estimating the number of full-time equivalent law enforcement officers employed by the 1st class city and the daily staffing level of the paid fire department for the year, but may consider only positions that are actually filled.

(b) In any year in which moneys available under s. 77.701 (2) (c) are available for expenditure under this paragraph, the 1st class city shall use the moneys to increase the number of law enforcement officers, as defined in s. 165.85 (2) (c), employed by the 1st class city and the daily staffing level of the paid fire department of the 1st class city above the number and daily staffing level provided in the 1st class city on April 1, 2023. This paragraph does not apply in any year after the 1st class city employs 1,725 law enforcement officers, including 175 detectives, and maintains a daily staffing level not fewer than 218 members of the paid fire department.

(bm) By December 31 of the 10th year beginning after the 1st class city first imposes a tax under s. 77.701 (1), the 1st class city shall attain a staffing level of not fewer than 1,725 law enforcement officers, as defined in s. 165.85 (2) (c), including 175 detectives, in its police department and shall attain a daily staffing level of not fewer than 218 members of the paid fire department, as defined in s. 213.10 (1g).

(c) Section 66.0608 (2m) applies to the 1st class city.

(6) The 1st class city shall obtain an independent audit of its office of violence prevention and shall submit the results of that audit to the legislature in the manner provided under s. 13.172 (2).

(7) The 1st class city shall identify all buildings that the 1st class city has the authority to sell and that are not being used by the 1st class city and prepare a plan for the use or sale of these buildings. The city shall submit that plan to the joint committee on finance in the manner provided under s. 13.172 (2).

(8) Beginning January 1, 2024, the school board of the 1st class city school district that is located in the 1st class city shall ensure that not fewer than 25 school resource officers are present at schools within the school district during normal school hours and that school resource officers are available during before-school and after-school care, extracurricular activities, and sporting events as needed. In addition, beginning January 1, 2024, the school board of the 1st class city school district that is located in the 1st class city shall ensure that the school resource officers complete the 40-hour course sponsored by the National Association of School Resource Officers. Beginning in the 2025–26 school year, the school board of the 1st class city school district that is located in the 1st class city shall consider the statistics it receives under s. 118.124 (3) (a) when deciding at which schools to place school resource officers required under this subsection. The 1st class city school district and the 1st class city shall agree to an apportionment of the costs of meeting the requirements of this subsection. In this subsection, “law enforcement officer” means a person who is employed by the state or a political subdivision of the state for the purpose of detecting and preventing crime and enforcing laws or ordinances and who is authorized to make arrests for violations of the laws or ordinances that the person is employed to enforce, and “school resource officer” means a law enforcement officer who is deployed in community-oriented policing and assigned by the law enforcement agency, as defined in s. 165.83 (1) (b), that employs him or her to work in a full-time capacity in collaboration with a school district.

SECTION 46. 66.0144 of the statutes is created to read:

66.0144 Advisory referenda. No city, village, or town may conduct a referendum for advisory purposes, except as provided under s. 66.0305 (6), 66.0307 (4) (e), 66.0420 (12) (b) 2., 66.0422 (3) (b), or 196.204 (2m) (b) 2. or for an advisory referendum regarding capital expenditures proposed to be funded by the property tax levy of the city, village, or town.

SECTION 47. 66.0145 of the statutes is created to read:

66.0145 No preferences in hiring or contracting.

(1) In this section, “political subdivision” means a county, city, village, or town.

(2) Unless required to secure federal aid, no political subdivision may discriminate against, or grant preferential treatment on the basis of, race, color, ancestry,

national origin, or sexual orientation in making employment decisions regarding employees of a political subdivision or contracting for public works.

SECTION 48. 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and (b), each licensing authority shall collect from each unit occupying space or lots in a community in the licensing authority, except from recreational mobile homes as provided under par. (cm), from manufactured and mobile homes that constitute improvements to real property ~~under s. 70.043 (1)~~, from recreational vehicles as defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a monthly municipal permit fee computed as follows:

SECTION 49. 66.0435 (3) (g) of the statutes is amended to read:

66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall be treated as a default in payment of personal property tax and is subject to all procedures and penalties applicable under chs. 70 and 74.

SECTION 50. 66.0435 (9) of the statutes is amended to read:

66.0435 (9) **MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL MOBILE HOMES AND RECREATIONAL VEHICLES.** A licensing authority may assess monthly municipal permit fees at the rates under this section on recreational mobile homes and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile homes and recreational vehicles that are located in campgrounds licensed under s. 97.67, recreational mobile homes that constitute improvements to real property ~~under s. 70.043 (1)~~, and recreational mobile homes or recreational vehicles that are located on land where the principal residence of the owner of the recreational mobile home or recreational vehicle is located, regardless of whether the recreational mobile home or recreational vehicle is occupied during all or part of any calendar year.

SECTION 51. 66.0441 of the statutes is created to read:

66.0441 Quarries extracting certain nonmetallic minerals. (1) **CONSTRUCTION.** (a) Nothing in this section may be construed to affect the authority of a political subdivision to regulate land use for a purpose other than quarry operations.

(b) Subject to pars. (c) and (d), nothing in this section may be construed to exempt a quarry from a regulation of general applicability placed by a political subdivision that applies to other property in the political subdivision that is not a quarry unless the regulation is inconsistent with this section.

(c) Nothing in this section may be construed to exempt a quarry from the application, outside of a nonmetallic mining licensing permit, of a requirement imposed by a political subdivision under ch. 349, a regulation of general applicability placed by a political subdivi-

vision that regulates access to property from roads for which the political subdivision is the maintaining authority, or a restriction on the use of roads for which the political subdivision is the maintaining authority.

(d) Nothing in this section may be construed to exempt a quarry from a restriction placed by a political subdivision regulating a nonconforming use under s. 59.69 (10), 60.61 (5), or 62.23 (7).

(2) **DEFINITIONS.** In this section:

(a) “Active quarry” means a quarry that has operated during the preceding 12-month period.

(am) “Conditional use permit” means a form of approval, including a special exception or other special zoning permission, granted by a political subdivision pursuant to a zoning ordinance for the operation of a quarry.

(b) “Nonmetallic mining licensing ordinance” means an ordinance that is enacted by a political subdivision specifically regulating the operation of a quarry and that is not enacted pursuant to zoning authority.

(c) “Nonmetallic mining licensing permit” means a form of approval that is granted by a political subdivision pursuant to a nonmetallic mining licensing ordinance and that is specifically related to the operation of a quarry.

(d) “Permit” means a form of approval granted by a political subdivision for the operation of a quarry.

(e) “Political subdivision” means a city, village, town, or county.

(f) “Public works project” means a federal, state, county, or municipal project that involves the construction, maintenance, or repair of a public transportation facility or other public infrastructure and in which nonmetallic minerals are used.

(g) “Quarry” means the surface area from which nonmetallic minerals, including soil, clay, sand, gravel, and construction aggregate, that are used primarily for a public works project or a private construction or transportation project are extracted and processed.

(h) “Quarry operations” means the extraction and processing of minerals at a quarry and all related activities, including blasting, vehicle and equipment access to the quarry, and loading and hauling of material to and from the quarry.

(2m) **EFFECTIVE DATES OF CERTAIN ORDINANCES.** For purposes of sub. (3) (a) 3., the date on which a town or county enacts a zoning ordinance that requires a conditional use permit for a quarry operator to conduct quarry operations is the date the ordinance becomes effective, except as follows:

(a) If a town that previously did not have a general zoning ordinance enacts a general zoning ordinance requiring a conditional use permit to conduct quarry operations and the town ceases to be covered by a county general zoning ordinance that required a conditional use permit to conduct quarry operations, a conditional use permit for a quarry in effect at the time of the transition

from county zoning to town zoning shall continue in effect and the conditional use permit shall be treated as if it was originally issued by the town. For purposes of a conditional use permit subject to this paragraph, the date of the adoption of the town ordinance shall be deemed to be the date the conditional use permit was issued by the county but only with respect to requirements that were included in the county ordinance on the date the conditional use permit was issued and that were adopted in the town ordinance.

(b) If a town that has a general zoning ordinance requiring a conditional use permit to conduct quarry operations repeals its zoning ordinance and becomes subject to a county general zoning ordinance under s. 59.69 (5) (c) and the county zoning ordinance requires a conditional use permit to conduct quarry operations, a conditional use permit for a quarry in effect at the time of the transition from town zoning to county zoning shall continue in effect and the conditional use permit shall be treated as if it was originally issued by the county. For purposes of a conditional use permit subject to this paragraph, the date of the adoption of the county ordinance shall be deemed to be the date the conditional use permit was issued by the town but only with respect to requirements that were included in the town ordinance on the date the conditional use permit was issued and that were adopted in the county ordinance.

(3) LIMITATIONS ON LOCAL REGULATION. (a) Permits.

1. In this paragraph, “substantial evidence” means facts and information, other than merely personal preference or speculation, directly pertaining to the requirements that an applicant must meet to obtain a nonmetallic mining licensing permit and that a reasonable person would accept in support of a conclusion.

2. Consistent with the requirements and limitations in this subsection, except as provided in subd. 3., a political subdivision may require a quarry operator to obtain a conditional use permit or nonmetallic mining licensing permit to conduct quarry operations.

3. A political subdivision may not require a quarry operator of an active quarry to obtain a conditional use permit or nonmetallic mining licensing permit to conduct quarry operations unless prior to the establishment of quarry operations the political subdivision enacts an ordinance that requires the permit. A political subdivision that requires a quarry operator to obtain a nonmetallic mining licensing permit under this subdivision may not impose a requirement in the nonmetallic mining licensing permit pertaining to any matter regulated by an applicable zoning ordinance or addressed through conditions imposed or agreed to in a previously issued and effective conditional use permit. Any requirement imposed in a nonmetallic mining licensing permit shall be related to the purpose of the ordinance requiring the nonmetallic mining licensing permit and shall be based

on substantial evidence. The duration of a nonmetallic mining licensing permit may not be shorter than 5 years.

(b) *Applicability of local limit.* If a political subdivision enacts a nonmetallic mining licensing ordinance requirement regulating the operation of a quarry that was not in effect when quarry operations began at an active quarry, the ordinance requirement does not apply to that quarry or to land that is contiguous to the land on which the quarry is located, if the contiguous land has remained continuously under common ownership, leasehold, or control with land on which the quarry is located from the time the ordinance was enacted; can be shown to have been intended for quarry operations prior to the enactment of the ordinance; and is located in the same political subdivision.

(c) *Hours of operation.* A political subdivision may not limit the times, including days of the week, that quarry operations may occur if the materials produced by the quarry will be used in a public works project that requires construction work to be performed during the night or an emergency repair.

(d) *Blasting.* 1. In this paragraph, “affected area” means an area within a certain radius of a blasting site that may be affected by a blasting operation, as determined using a formula established by the department of safety and professional services by rule that takes into account a scaled–distance factor and the weight of explosives to be used.

2. Except as provided under subds. 3. and 4. and s. 101.02 (7y), a political subdivision may not limit blasting at a quarry.

3. A political subdivision may require the operator of a quarry to do any of the following:

a. Before beginning a blasting operation at the quarry, provide notice of the blasting operation to each political subdivision in which any part of the quarry is located and to owners of dwellings or other structures within the affected area.

b. Before beginning a blasting operation at the quarry, cause a 3rd party to conduct a building survey of any dwellings or other structures within the affected area.

c. Before beginning a blasting operation at the quarry, cause a 3rd party to conduct a survey of and test any wells within the affected area.

d. Provide evidence of insurance to each political subdivision in which any part of the quarry is located.

e. Provide copies of blasting logs to each political subdivision in which any part of the quarry is located.

f. Provide maps of the affected area to each political subdivision in which any part of the quarry is located.

g. Provide copies of any reports submitted to the department of safety and professional services relating to blasting at the quarry.

4. A political subdivision may suspend a permit for a violation of the requirements under s. 101.15 relating to

blasting and rules promulgated by the department of safety and professional services under s. 101.15 (2) (e) relating to blasting only if the department of safety and professional services determines that a violation of the requirements or rules has occurred and only for the duration of the violation as determined by the department of safety and professional services.

5. Nothing in this section exempts a quarry operator from applicable limitations on the time of day during which blasting activities may be conducted that are imposed by rules promulgated by the department of safety and professional services.

(e) *Quarry permit requirements.* 1. A political subdivision may not add a condition to a permit during the duration of the permit unless the permit holder consents.

2. If a political subdivision requires a quarry to comply with another political subdivision's ordinance as a condition for obtaining a permit, the political subdivision that grants the permit may not require the quarry operator to comply with a provision of the other political subdivision's ordinance that is enacted after the permit is granted and while the permit is in effect.

3. a. A town may not require, as a condition for granting a permit to a quarry operator, that the quarry operator satisfy a condition that a county requires in order to grant a permit that is imposed by a county ordinance enacted after the county grants a permit to the quarry operator.

b. A county may not require, as a condition for granting a permit to a quarry operator, that the quarry operator satisfy a condition that a town requires in order to grant a permit that is imposed by a town ordinance enacted after the town grants a permit to the quarry operator.

SECTION 52. 66.0602 (1) (am) of the statutes is amended to read:

66.0602 (1) (am) "Joint fire department" means a joint fire department organized under s. 61.65 (2) (a) 3. or 62.13 ~~(2m)~~ (1m), or a joint fire department organized by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

SECTION 52g. 66.0602 (1) (cm) of the statutes is created to read:

66.0602 (1) (cm) "Tax incremental base" has the meaning given in s. 66.1105 (2) (j).

SECTION 52m. 66.0602 (1) (d) of the statutes is amended to read:

66.0602 (1) (d) "Valuation factor" means a percentage equal to the greater of either the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current or zero 0 percent. For a tax incremental district created after December 31, 2024, the valuation factor includes 90 percent of the equalized value increase due to new construction that is located in a tax incremental district, but does not include any improvements removed in a tax incremental district.

SECTION 52s. 66.0602 (1) (e) of the statutes is created to read:

66.0602 (1) (e) "Value increment" has the meaning given in s. 66.1105 (2) (m).

SECTION 53b. 66.0602 (3) (a) of the statutes is amended to read:

66.0602 (3) (a) If a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service, as determined by the department of revenue. The levy increase limit adjustment under this paragraph applies only if the transferor and transferee file a notice of service transfer with the department of revenue.

SECTION 53c. 66.0602 (3) (b) of the statutes is amended to read:

66.0602 (3) (b) If a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the cost of that service, as determined by the department of revenue. The levy increase limit adjustment under this paragraph applies only if the transferor and transferee file a notice of service transfer with the department of revenue.

SECTION 53d. 66.0602 (3) (dm) of the statutes is amended to read:

66.0602 (3) (dm) ~~If~~ For a tax incremental district created before January 1, 2025, if the department of revenue does not certify a value increment for a tax incremental district for the current year as a result of the district's termination, the levy increase limit otherwise applicable under this section in the current year to the political subdivision in which the district is located is increased by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by a percentage equal to 50 percent of the amount determined by dividing the value increment of the terminated tax incremental district, calculated for the previous year, by the political subdivision's equalized value, exclusive of any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

SECTION 53h. 66.0602 (3) (dq) of the statutes is created to read:

66.0602 (3) (dq) 1. For a tax incremental district created after December 31, 2024, if the department of revenue does not certify a value increment for the tax incremental district for the current year as a result of the district's termination, the levy increase limit otherwise applicable under this section in the current year to the

political subdivision in which the district is located is increased by all of the following amounts:

a. An amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by the amount determined by dividing 10 percent of the equalized value increase of the terminated tax incremental district, calculated as provided in subd. 2., by the political subdivision's equalized value, less any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

b. If the life span of the tax incremental district was 75 percent or less of the length of the expected life span of the tax incremental district, measured as the period between the year the tax incremental district was created and the expected year of termination, as designated under s. 66.1105 (4m) (b) 2m., an additional amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by the amount determined by dividing 15 percent of the equalized value increase of the terminated tax incremental district, calculated as provided in subd. 2., by the political subdivision's equalized value, less any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

2. The equalized value increase under subd. 1. and par. (dv) is calculated by adding the annual amounts reported under s. 66.1105 (6m) (c) 8. of the value of new construction in the district for each year that the district is active.

SECTION 53p. 66.0602 (3) (ds) of the statutes is amended to read:

66.0602 (3) (ds) ~~¶ For a tax incremental district created before January 1, 2025, if~~ the department of revenue recertifies the tax incremental base of a tax incremental district as a result of the district's subtraction of territory under s. 66.1105 (4) (h) 2., the levy limit otherwise applicable under this section shall be adjusted in the first levy year in which the subtracted territory is not part of the value increment. In that year, the political subdivision in which the district is located shall increase the levy limit otherwise applicable by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by a percentage equal to 50 percent of the amount determined by dividing the value increment of the tax incremental district's territory that was subtracted, calculated for the previous year, by the political subdivision's equalized value, exclusive of any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

SECTION 53t. 66.0602 (3) (dv) of the statutes is created to read:

66.0602 (3) (dv) For a tax incremental district created after December 31, 2024, if the department of revenue recertifies the tax incremental base of a tax incremental district as a result of the district's subtraction of territory

under s. 66.1105 (4) (h) 2., the levy limit otherwise applicable under this section shall be adjusted in the first levy year in which the subtracted territory is not part of the value increment. In that year, the political subdivision in which the district is located shall increase the levy limit otherwise applicable by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by a percentage equal to 10 percent of the amount determined by dividing the equalized value increase, calculated as provided in par. (dq) 2., attributable to the territory that was subtracted, calculated for the previous year, by the political subdivision's equalized value, exclusive of any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

SECTION 54. 66.0607 (1) of the statutes is amended to read:

66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608 (3m), in a county, city, village, town, or school district, all disbursements from the treasury shall be made by the treasurer upon the written order of the county, city, village, town, or school clerk after proper vouchers have been filed in the office of the clerk. If the statutes provide for payment by the treasurer without an order of the clerk, the clerk shall draw and deliver to the treasurer an order for the payment before or at the time that the payment is required to be made by the treasurer. This section applies to all special and general provisions of the statutes relative to the disbursement of money from the county, city, village, town, or school district treasury except s. 67.10 (2).

SECTION 55. 66.0608 (title) of the statutes is renumbered 66.0608 (3m) (title).

SECTION 56. 66.0608 (title) of the statutes is created to read:

66.0608 (title) Protective services.

SECTION 57. 66.0608 (1) (fm) of the statutes is created to read:

66.0608 (1) (fm) "Political subdivision" means a city, village, town, or county.

SECTION 58. 66.0608 (2) of the statutes is renumbered 66.0608 (3m) (a), and 66.0608 (3m) (a) (intro.) and 2., as renumbered, are amended to read:

66.0608 (3m) (a) *General authority.* (intro.) Subject to ~~subs. (3) and (4) pars. (b) and (c)~~, the governing body of a municipality may enact an ordinance that does all of the following:

2. Gives the municipality's fire department, emergency medical services practitioner department, or emergency medical responder department, through the official or employee described under ~~par. (a) subd. 1.~~, exclusive control over the expenditure of volunteer funds of the department for which the individual serves as an official or employee in an account described under ~~par. (a) subd. 1.~~

SECTION 59. 66.0608 (2m) of the statutes is created to read:

66.0608 (2m) MAINTENANCE OF EFFORT. (a) Beginning July 1, 2024, annually not later than July 1, except as provided in par. (c), all of the following apply:

1. A city, village, or town with a population of greater than 20,000 shall certify to the department of revenue that the city, village, or town has maintained a level of law enforcement that is at least equivalent to that provided in the city, village, or town in the previous year. The certification shall include a statement under par. (b) 1. from the person in charge of providing law enforcement service for the city, village, or town, or for the city, village, or town under contract to provide this service.

2. A political subdivision shall certify to the department of revenue that the political subdivision has maintained a level of fire protective and emergency medical service that is at least equivalent to that provided in the political subdivision in the previous year. The certification shall include a statement under par. (b) 2. from the person in charge of providing fire protective and emergency medical services for the political subdivision, or for the political subdivision under contract to provide this service.

3. A certification under this paragraph is not required to certify the same items under par. (b) or (c) that were certified in a prior statement.

(b) 1. Except as provided in par. (c) 1., a statement that certifies that any of the following has been maintained at a level at least equivalent to the previous year:

a. Moneys raised by tax levy by the city, village, or town and expended for employment costs of law enforcement officers, as defined in s. 165.85 (2) (c).

b. The percentage of the total moneys raised by tax levy by the city, village, or town that is expended for employment costs of law enforcement officers, as defined in s. 165.85 (2) (c).

c. The number of full-time equivalent law enforcement officers, as defined in s. 165.85 (2) (c), employed by or assigned to the city, village, or town, not including officers whose positions are funded by grants received from the state or federal government. The person in charge of providing law enforcement service for the city, village, or town may use any reasonable method of estimating the average number of full-time equivalent law enforcement officers employed by or assigned to the city, village, or town for the year, but may consider only positions that are actually filled.

2. Except as provided in par. (c) 1., a statement that certifies that any 2 of the following have been maintained at a level at least equivalent to the previous year:

a. The political subdivision's expenditures, not including capital expenditures or expenditures of grant moneys received from the state or federal government, for fire protective and emergency medical services.

b. The number of full-time equivalent fire fighters and emergency medical services personnel employed by or assigned to the political subdivision, not including fire fighters and emergency medical services personnel whose positions are funded by grants received from the state or federal government. For volunteer fire and emergency medical services, those volunteer fire fighters and emergency medical services personnel who responded to at least 40 percent of calls to which volunteer fire protective or emergency medical services responded may be counted as full-time equivalent volunteer fire fighters and emergency medical services personnel under this subd. 2. b. The person in charge of providing fire protective and emergency medical services for the political subdivision may use any reasonable method of estimating the average number of full-time equivalent fire fighters and emergency medical services personnel employed by or assigned to the political subdivision for the year, but may consider only positions that are actually filled.

c. The level of training of and maintenance of licensure for fire fighters and emergency medical services personnel providing fire protective and emergency medical services within the political subdivision.

d. Response times for fire protective and emergency medical services throughout the political subdivision, adjusted for the location of calls for service.

(c) 1. Except for a political subdivision that made a certification under subsd. 2. to 4., if a political subdivision failed to make a certification under par. (b) 1. or 2. in the previous year, in making the certification under par. (b) 1. or 2., the political subdivision shall certify that the political subdivision has maintained a level of law enforcement or fire protective and emergency medical service that is at least equivalent to that provided in the most recent year that the political subdivision made a certification under par. (b) 1. or 2. or to that provided in 2023, whichever year is most recent.

2. A political subdivision that has consolidated its law enforcement services or fire protective or emergency medical services with another political subdivision or entered into a contract with a private entity to provide fire protective or emergency medical services may provide a certified statement to that effect in lieu of certification under par. (b) 1. or 2. This subdivision applies only to the year following consolidation or entry into a contract.

3. A political subdivision that has newly established or joined a newly established law enforcement agency or fire protection or emergency medical service agency may provide a certified statement to that effect, in lieu of certification under par. (b) 1. or 2. This subdivision applies only to the year following establishment of the agency.

4. If law enforcement services in a city, village, or town are provided solely by the county sheriff on a non-contractual basis, the city, village, or town may provide

a certified statement to that effect, in lieu of certification under par. (b) 1.

SECTION 60. 66.0608 (3) of the statutes is renumbered 66.0608 (3m) (b) and amended to read:

66.0608 (3m) (b) *Limitations, requirements.* An ordinance enacted under ~~sub. (2) par. (a)~~ may include any of the following limitations or requirements:

1. A limit on the type and amount of funds that may be deposited into the account described under ~~sub. (2) par. (a) 1.~~

2. A limit on the amount of withdrawals from the account described under ~~sub. (2) par. (a) 1.~~ that may be made, and a limit on the purposes for which such withdrawals may be made.

3. Reporting and audit requirements that relate to the account described under ~~sub. (2) par. (a) 1.~~

SECTION 61. 66.0608 (4) of the statutes is renumbered 66.0608 (3m) (c) and amended to read:

66.0608 (3m) (c) *Ownership of funds.* Notwithstanding an ordinance enacted under ~~sub. (2) par. (a)~~, volunteer funds shall remain the property of the municipality until the funds are disbursed.

SECTION 62. 66.1105 (2) (d) of the statutes is repealed.

SECTION 63. 66.1105 (2) (f) 1. c. of the statutes is amended to read:

66.1105 (2) (f) 1. c. Real property assembly costs, meaning any deficit incurred resulting from the sale or lease as lessor by the city of real ~~or personal~~ property within a tax incremental district for consideration which is less than its cost to the city.

SECTION 64. 66.1105 (2) (f) 2. e. of the statutes is amended to read:

66.1105 (2) (f) 2. e. For a tax incremental district in the city of Milwaukee, direct or indirect expenses related to ~~developing, constructing, or operating a rail fixed guideway transportation system, as defined in s. 85.066 (1), in the city of Milwaukee. This subdivision 2. e. does not apply to the development or construction of a rail fixed guideway transportation system route traversing Clybourn Street and Michigan Street, referred to as the "Lakefront Line."~~

SECTION 65. 66.1105 (2) (i) 2. of the statutes is amended to read:

66.1105 (2) (i) 2. For purposes of any agreement between the taxing jurisdiction and a developer regarding the tax incremental district entered into prior to ~~April 5, 2018~~ the effective date of this subdivision [LRB inserts date], "tax increment" includes the amount that a taxing jurisdiction is obligated to attribute to a tax incremental district under s. 79.096 (3).

SECTION 65m. 66.1105 (4m) (b) 2m. of the statutes is created to read:

66.1105 (4m) (b) 2m. For a tax incremental district created after December 31, 2024, at the time of approval

under subd. 2., the board shall establish the year of expected termination of the tax incremental district.

SECTION 66. 66.1105 (5) (j) of the statutes is created to read:

66.1105 (5) (j) Upon receiving a written application from the city clerk, in a form prescribed by the department of revenue, the department shall recalculate the base value of a tax incremental district affected by 2023 Wisconsin Act (this act) to remove the value of the personal property. A request received under this paragraph no later than October 31 is effective in the year following the year in which the request is made. A request received after October 31 is effective in the 2nd year following the year in which the request is made.

SECTION 66m. 66.1105 (6m) (c) 8. of the statutes is amended to read:

66.1105 (6m) (c) 8. The value of new construction in the tax incremental district, ~~less~~ and the value of improvements removed from the tax incremental district.

SECTION 67. 66.1106 (1) (k) of the statutes is amended to read:

66.1106 (1) (k) "Taxable property" means all real ~~and personal~~ taxable property located in an environmental remediation tax incremental district.

SECTION 68. 66.1106 (4) (e) of the statutes is created to read:

66.1106 (4) (e) Upon receiving a written application from the clerk of a political subdivision, in a form prescribed by the department of revenue, the department shall recalculate the base value of a tax incremental district affected by 2023 Wisconsin Act (this act) to remove the value of the personal property. A request received under this paragraph no later than October 31 is effective in the year following the year in which the request is made. A request received after October 31 is effective in the 2nd year following the year in which the request is made.

SECTION 69. 70.015 of the statutes is created to read:

70.015 Sunset. Beginning with the property tax assessments as of January 1, 2024, no tax shall be levied under this chapter on personal property.

SECTION 70. 70.02 of the statutes is amended to read:

70.02 Definition of general property. General property is all the taxable real ~~and personal~~ property defined in ss. 70.03 and 70.04 except that which is taxed under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property includes manufacturing property subject to s. 70.995, but assessment of that property shall be made according to s. 70.995.

SECTION 71. 70.04 (1r) of the statutes is amended to read:

70.04 (1r) ~~Toll bridges; private railroads and bridges; saw~~ Saw logs, timber, and lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at home or abroad; ferry boats, including the franchise for

running the same; ice cut and stored for use, sale, or shipment; ~~beginning May 1, 1974, and~~ manufacturing machinery and equipment as defined in s. 70.11 (27), ~~and entire property of companies defined in s. 76.28 (1), located entirely within one taxation district.~~

SECTION 72. 70.043 of the statutes is repealed.

SECTION 73. 70.05 (5) (a) 1. of the statutes is amended to read:

70.05 (5) (a) 1. “Assessed value” means with respect to each taxation district the total values established under ~~ss. s. 70.32 and 70.34,~~ but excluding manufacturing property subject to assessment under s. 70.995.

SECTION 74. 70.10 of the statutes is amended to read:

70.10 Assessment, when made, exemption. The assessor shall assess all ~~real and personal~~ taxable property as of the close of January 1 of each year. Except in cities of the 1st class and 2nd class cities that have a board of assessors under s. 70.075, the assessment shall be finally completed before the first Monday in April. All real property conveyed by condemnation or in any other manner to the state, any county, city, village or town by gift, purchase, tax deed or power of eminent domain before January 2 in such year shall not be included in the assessment. Assessment of manufacturing property subject to s. 70.995 shall be made according to that section.

SECTION 75. 70.11 (42) of the statutes is repealed.

SECTION 76. 70.111 (28) of the statutes is created to read:

70.111 (28) BUSINESS AND MANUFACTURING PERSONAL PROPERTY. (a) Beginning with the property tax assessments applicable to the January 1, 2024, assessment year, personal property, as defined in s. 70.04, including steam and other vessels, furniture, and equipment.

(b) The exemption under par. (a) does not apply to the following:

1. Property assessed as real property under s. 70.17 (3).

2. Property subject to taxation under s. 76.025 (2).

(c) A taxing jurisdiction may include the most recent valuation of personal property described under par. (a) that is located in the taxing jurisdiction for purposes of complying with debt limitations applicable to the jurisdiction.

SECTION 77. 70.119 (3) (c) of the statutes is amended to read:

70.119 (3) (c) “Municipality” means cities, villages, towns, counties, and metropolitan sewerage districts with general taxing authority, except that for distributions after December 31, 2023, “municipality” does not include counties and metropolitan sewerage districts.

SECTION 78. 70.13 (1) of the statutes is amended to read:

70.13 (1) ~~All~~ For assessments made before January 1, 2024, all personal property shall be assessed in the assessment district where the same is located or custom-

arily kept except as otherwise specifically provided. Personal property in transit within the state on the first day of January shall be assessed in the district in which the same is intended to be kept or located, and personal property having no fixed location shall be assessed in the district where the owner or the person in charge or possession thereof resides, except as provided in sub. (5).

SECTION 79. 70.13 (2) of the statutes is amended to read:

70.13 (2) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber in transit, which are to be sawed or manufactured in any mill in this state, shall be deemed located and shall be assessed in the district in which such mill is located. Saw logs or timber shall be deemed in transit when the same are being transported either by water or rail, but when such logs or timber are banked, decked, piled or otherwise temporarily stored for transportation in any district, they shall be deemed located, and shall be assessed in such district.

SECTION 80. 70.13 (3) of the statutes is amended to read:

70.13 (3) ~~On~~ For assessments made before January 1, 2024, on or before the tenth day of January in each year the owner of logs or timber in transit shall furnish the assessor of the district in which the mill at which the logs or timber will be sawed or manufactured is located a verified statement of the amount, character and value of all the logs and timber in transit on the first day of January preceding, and the owner of the logs or timber shall furnish to the assessor of the district in which the logs and timber were located on the first day of January preceding, a like verified statement of the amount, character and value thereof. Any assessment made in accordance with the owner’s statement shall be valid and binding on the owner notwithstanding any subsequent change as to the place where the same may be sawed or manufactured. If the owner of the logs or timber shall fail or refuse to furnish the statement herein provided for, or shall intentionally make a false statement, that owner shall be subject to the penalties prescribed by s. 70.36.

SECTION 81. 70.13 (7) of the statutes is amended to read:

70.13 (7) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber removed from public lands during the year next preceding the first day of January or having been removed from such lands and in transit therefrom on the first day of January, shall be deemed located and assessed in the assessment district wherein such public lands are located and shall be assessed in no other assessment district. Saw logs or timber shall be deemed in transit when the same are being transported. On or before January 10 in each year the owner of such logs or timber shall furnish the assessor of the assessment district wherein they are assessable a verified statement of the amount, character and value of all such logs and timber. If the owner of any such logs or timber shall fail

or refuse to furnish such statement or shall intentionally make a false statement, he or she is subject to the penalties prescribed by s. 70.36. This subsection shall supersede any provision of law in conflict therewith. The term “owner” as used in this subsection is deemed to mean the person owning the logs or timber at the time of severing. “Public lands” as used in this subsection shall mean lands owned by the United States of America, the state of Wisconsin or any political subdivision of this state.

SECTION 82. 70.15 (2) of the statutes is amended to read:

70.15 (2) The owner of any steam vessel, barge, boat or other water craft, hailing from any port of this state, “and so employed regularly in interstate traffic,” desiring to comply with the terms of this section, shall annually, on or before the first day of January, file with the clerk of such town, village or city a verified statement, in writing, containing the name, port of hail, tonnage and name of owner of such steam vessel, barge, boat or other water craft, and shall thereupon pay into the said treasury of such town, village or city a sum equal to one cent per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt. All vessels, boats or other water craft not regularly employed in interstate traffic and all private yachts or pleasure boats belonging to inhabitants of this state, whether at home or abroad, shall be taxed as personal property for taxes levied before January 1, 2024.

SECTION 83. 70.17 (1) of the statutes is amended to read:

70.17 (1) Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name. The person holding the contract or certificate of sale of any real property contracted to be sold by the state, but not conveyed, shall be deemed the owner for such purpose. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name. The real estate of an incorporated company shall be entered in the same manner as that of an individual. ~~Improvements on leased lands may be assessed either as real property or personal property.~~

SECTION 84. 70.17 (3) of the statutes is created to read:

70.17 (3) Beginning with the property tax assessments as of January 1, 2024, manufactured and mobile homes, not otherwise exempt from taxation under s. 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings, improvements, and fixtures on exempt lands, buildings, improvements, and fixtures on forest croplands, and buildings, improvements, and fixtures on managed forest lands shall be assessed as real property. If buildings, improvements, and fixtures, but not the underlying land, are leased to a person other than the landowner or if the buildings, improvements, and fixtures are owned by a person other than the landowner, the

assessor may create a separate tax parcel for the buildings, improvements, and fixtures and assess the buildings, improvements, and fixtures as real property to the owner of the buildings, improvements, and fixtures. The assessor may also create a tax parcel, as provided under s. 70.27, for buildings, improvements, and fixtures on exempt lands, buildings, improvements, and fixtures on forest croplands, and buildings, improvements, and fixtures on managed forest lands and assess the buildings, improvements, and fixtures as real property to the owner of the buildings, improvements, and fixtures. For purposes of this subsection, “buildings, improvements and fixtures” does not include any property defined in s. 70.04.

SECTION 85. 70.174 of the statutes is amended to read:

70.174 Improvements on government-owned land. Improvements made by any person on land within this state owned by the United States ~~may~~ shall be assessed ~~either as real or personal property to the person making the same, if ascertainable, and otherwise to the occupant thereof or the person receiving benefits therefrom, as provided under s. 70.17 (3).~~

SECTION 86. 70.18 (1) of the statutes is amended to read:

70.18 (1) ~~Personal~~ For assessments made before January 1, 2024, personal property shall be assessed to the owner thereof, except that when it is in the charge or possession of some person other than the owner it may be assessed to the person so in charge or possession of the same. Telegraph and telephone poles, posts, railroad ties, lumber, and all other manufactured forest products shall be deemed to be in the charge or possession of the person in occupancy or possession of the premises upon which the same shall be stored or piled, and the same shall be assessed to such person, unless the owner or some other person residing in the same assessment district, shall be actually and actively in charge and possession thereof, in which case it shall be assessed to such resident owner or other person so in actual charge or possession; but nothing contained in this subsection shall affect or change the rules prescribed in s. 70.13 respecting the district in which such property shall be assessed.

SECTION 87. 70.18 (2) of the statutes is amended to read:

70.18 (2) ~~Goods~~ For assessments made before January 1, 2024, goods, wares and merchandise in storage in a commercial storage warehouse or on a public wharf shall be assessed to the owner thereof and not to the warehouse or public wharf, if the operator of the warehouse or public wharf furnishes to the assessor the names and addresses of the owners of all goods, wares and merchandise not exempt from taxation.

SECTION 88. 70.19 of the statutes is amended to read:
70.19 Assessment, how made; liability and rights of representative. (1) ~~When~~ For assessments made

before January 1, 2024, when personal property is assessed under s. 70.18 (1) to a person in charge or possession of the personal property other than the owner, the assessment of that personal property shall be entered upon the assessment roll separately from the assessment of that person's own personal property, adding to the person's name upon the tax roll words briefly indicating that the assessment is made to the person as the person in charge or possession of the property. The failure to enter the assessment separately or to indicate the representative capacity or other relationship of the person assessed shall not affect the validity of the assessment.

(2) The For assessments made before January 1, 2024, the person assessed under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against the owner of the property for the amount of the taxes; has a lien for that amount upon the property with the rights and remedies for the preservation and enforcement of that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of the property until the owner of the property pays the tax on the property or reimburses the person assessed for the tax. The lien and right of possession relate back and exist from the time that the assessment is made, but may be released and discharged by giving to the person assessed such undertaking or other indemnity as the person accepts or by giving the person assessed a bond in the amount and with the sureties as is directed and approved by the circuit court of the county in which the property is assessed, upon 8 days' notice to the person assessed. The bond shall be conditioned to hold the person assessed free and harmless from all costs, expense, liability, or damage by reason of the assessment.

SECTION 89. 70.20 of the statutes is amended to read:

70.20 Owner's liability when personal property assessed to another; action to collect. (1) When For assessments made before January 1, 2024, when personal property shall be assessed to some person in charge or possession thereof, other than the owner, such owner as well as the person so in charge or possession shall be liable for the taxes levied pursuant to such assessment; and the liability of such owner may be enforced in a personal action as for a debt. Such action may be brought in the name of the town, city or village in which such assessment was made, if commenced before the time fixed by law for the return of delinquent taxes, by direction of the treasurer or tax collector of such town, city or village. If commenced after such a return, it shall be brought in the name of the county or other municipality to the treasurer or other officer of which such return shall be made, by direction of such treasurer or other officer. Such action may be brought in any court of this state having jurisdiction of the amount involved and in which jurisdiction may be obtained of the person of such owner or by attachment of the property of such owner.

(2) The For assessments made before January 1, 2024, the remedy of attachment may be allowed in such action upon filing an affidavit of the officer by whose direction such action shall be brought, showing the assessment of such property in the assessment district, the amount of tax levied pursuant thereto, that the defendant was the owner of such property at the time as of which the assessment thereof was made, and that such tax remains unpaid in whole or in part, and the amount remaining unpaid. The proceedings in such actions and for enforcement of the judgment obtained therein shall be the same as in ordinary actions for debt as near as may be, but no property shall be exempt from attachment or execution issued upon a judgment against the defendant in such action.

(3) The For assessments made before January 1, 2024, and taxes levied before January 1, 2024, the assessment and tax rolls in which such assessment and tax shall be entered shall be prima facie evidence of such assessment and tax and of the justice and regularity thereof; and the same, with proof of the ownership of such property by the defendant at the time as of which the assessment was made and of the nonpayment of such tax, shall be sufficient to establish the liability of the defendant. Such liability shall not be affected and such action shall not be defeated by any omission or irregularity in the assessment or tax proceedings not affecting the substantial justice and equity of the tax. The provisions of this section shall not impair or affect the remedies given by other provisions of law for the collection or enforcement of such tax against the person to whom the property was assessed.

SECTION 90. 70.21 (1) of the statutes is amended to read:

70.21 (1) ~~Except~~ For assessments made before January 1, 2024, except as provided in sub. (2), the personal property of a partnership may be assessed in the names of the persons composing the partnership, so far as known or in the firm name or title under which the partnership business is conducted, and each partner shall be liable for the taxes levied on the partnership's personal property.

SECTION 91. 70.21 (1m) (intro.) of the statutes is amended to read:

70.21 (1m) (intro.) ~~Undistributed~~ For assessments made before January 1, 2024, undistributed personal property belonging to the estate of a decedent shall be assessed as follows:

SECTION 92. 70.21 (2) of the statutes is amended to read:

70.21 (2) ~~The~~ For assessments made before January 1, 2024, the personal property of a limited liability partnership shall be assessed in the name of the partnership, and each partner shall be liable for the taxes levied thereon only to the extent permitted under s. 178.0306.

SECTION 93. 70.22 (1) of the statutes is amended to read:

70.22 (1) ~~In~~ For assessments made before January 1, 2024, in case one or more of 2 or more personal representatives or trustees of the estate of a decedent who died domiciled in this state are not residents of the state, the taxable personal property belonging to the estate shall be assessed to the personal representatives or trustees residing in this state. In case there are 2 or more personal representatives or trustees of the same estate residing in this state, but in different taxation districts, the assessment of the taxable personal property belonging to the estate shall be in the names of all of the personal representatives or trustees of the estate residing in this state. In case no personal representative or trustee resides in this state, the taxable personal property belonging to the estate may be assessed in the name of the personal representative or trustee, or in the names of all of the personal representatives or trustees if there are more than one, or in the name of the estate.

SECTION 94. 70.22 (2) (a) of the statutes is amended to read:

70.22 (2) (a) ~~The~~ For taxes levied before January 1, 2024, the taxes imposed pursuant to an assessment under sub. (1) may be enforced as a claim against the estate, upon presentation of a claim for the taxes by the treasurer of the taxation district to the court in which the proceedings for the probate of the estate are pending. Upon due proof, the court shall allow and order the claim to be paid.

SECTION 95. 70.27 (1) of the statutes is amended to read:

70.27 (1) WHO MAY ORDER. Whenever any area of platted or unplatted land or land and the buildings, improvements, and fixtures on that land is owned by 2 or more persons in severalty, and when in the judgment of the governing body having jurisdiction, the description of one or more of the different parcels thereof cannot be made sufficiently certain and accurate for the purposes of assessment, taxation, or tax title procedures without noting the correct metes and bounds of the same, or when such gross errors exist in lot measurements or locations that difficulty is encountered in locating new structures, public utilities, or streets, such governing body may cause a plat to be made for such purposes. Such plat shall be called "assessor's plat," and shall plainly define the boundary of each parcel, building, improvement, and fixture, and each street, alley, lane, or roadway, or dedication to public or special use, as such is evidenced by the records of the register of deeds or a court of record. Such plats in cities may be ordered by the city council, in villages by the village board, in towns by the town board, or the county board. A plat or part of a plat included in an assessor's plat shall be deemed vacated to the extent it is included in or altered by an assessor's plat. The actual and necessary costs and expenses of making assessors' plats shall be paid out of the treasury of the city, village,

town, or county whose governing body ordered the plat, and all or any part of such cost may be charged to the land, without inclusion of improvements, so platted in the proportion that the last assessed valuation of each parcel bears to the last assessed total valuation of all ~~lands~~ property included in the assessor's plat, and collected as a special assessment on such ~~land~~ property, as provided by s. 66.0703.

SECTION 96. 70.27 (3) (a) of the statutes is amended to read:

70.27 (3) (a) Reference to any land, or land and the buildings, improvements, and fixtures on that land as if the reference appears on a recorded assessor's plat is deemed sufficient for purposes of assessment and taxation. Conveyance may be made by reference to such plat and shall be as effective to pass title to the land so described as it would be if the same premises had been described by metes and bounds. Such plat or record thereof shall be received in evidence in all courts and places as correctly describing the several parcels of land or land and the buildings, improvements, and fixtures on that land therein designated. After an assessor's plat has been made and recorded with the register of deeds as provided by this section, all conveyances of lands or land and the buildings, improvements, and fixtures on that land included in such assessor's plat shall be by reference to such plat. Any instrument dated and acknowledged after September 1, 1955, purporting to convey, mortgage, or otherwise give notice of an interest in land or land and the buildings, improvements, and fixtures on that land that is within or part of an assessor's plat shall describe the affected land by the name of the assessor's plat, lot, block, or outlot.

SECTION 97. 70.27 (4) of the statutes is amended to read:

70.27 (4) AMENDMENTS. Amendments or corrections to an assessor's plat may be made at any time by the governing body by recording with the register of deeds a plat of the area affected by such amendment or correction, made and authenticated as provided by this section. It shall not be necessary to refer to any amendment of the plat, but all assessments or instruments wherein any parcel of land is or land and the buildings, improvements, and fixtures on that land are described as being in an assessor's plat, shall be construed to mean the assessor's plat of lands or land and the buildings, improvements, and fixtures on that land with its amendments or corrections as it stood on the date of making such assessment or instrument, or such plats may be identified by number. This subsection does not prohibit the division of lands or land and the buildings, improvements, and fixtures on that land that are included in an assessor's plat by subdivision plat, as provided in s. 236.03, or by certified survey map, as provided in s. 236.34.

SECTION 98. 70.27 (5) of the statutes is amended to read:

70.27 (5) SURVEYS, RECONCILIATIONS. The surveyor making the plat shall be a professional land surveyor licensed under ch. 443 and shall survey and lay out the boundaries of each parcel, building, improvement, fixture, street, alley, lane, roadway, or dedication to public or private use, according to the records of the register of deeds, and whatever evidence that may be available to show the intent of the buyer and seller, in the chronological order of their conveyance or dedication, and set temporary monuments to show the results of such survey which shall be made permanent upon recording of the plat as provided for in this section. The map shall be at a scale of not more than 100 feet per inch, unless waived in writing by the department of administration under s. 236.20 (2) (L). The owners of record of lands or the land and the buildings, improvements, and fixtures on that land in the plat shall be notified by certified letter mailed to their last-known addresses, in order that they shall have opportunity to examine the map, view the temporary monuments, and make known any disagreement with the boundaries as shown by the temporary monuments. It is the duty of the professional land surveyor making the plat to reconcile any discrepancies that may be revealed so that the plat as certified to the governing body is in conformity with the records of the register of deeds as nearly as is practicable. When boundary lines between adjacent parcels, as evidenced on the ground, are mutually agreed to in writing by the owners of record, those lines shall be the true boundaries for all purposes thereafter, even though they may vary from the metes and bounds descriptions previously of record. Such written agreements shall be recorded in the office of the register of deeds. On every assessor's plat, as certified to the governing body, shall appear the document number of the record and, if given on the record, the volume and page where the record is recorded for the record that contains the metes and bounds description of each parcel, as recorded in the office of the register of deeds, which shall be identified with the number by which such parcel is designated on the plat, except that a lot that has been conveyed or otherwise acquired but upon which no deed is recorded in the office of register of deeds may be shown on an assessor's plat and when so shown shall contain a full metes and bounds description.

SECTION 99. 70.27 (7) (b) of the statutes is amended to read:

70.27 (7) (b) A clear and concise description of the land or the land and the buildings, improvements, and fixtures on that land so surveyed and mapped, by government lot, quarter quarter-section, township, range and county, or if located in a city or village or platted area, then according to the plat; otherwise by metes and bounds beginning with some corner marked and established in the United States land survey.

SECTION 100. 70.29 of the statutes is amended to read:

70.29 Personalty, how entered. The For assessments made before January 1, 2024, the assessor shall place in one distinct and continuous part of the assessment roll all the names of persons assessed for personal property, with a statement of such property in each village in the assessor's assessment district, and foot up the valuation thereof separately; otherwise the assessor shall arrange all names of persons assessed for personal property on the roll alphabetically so far as convenient. The assessor shall also place upon the assessment roll, in a separate column and opposite the name of each person assessed for personal property, the number of the school district in which such personal property is subject to taxation.

SECTION 101. 70.30 (intro.) of the statutes is amended to read:

70.30 Aggregate values. (intro.) Every For assessments made before January 1, 2024, every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the following named items of personal property assessed to such person, which shall constitute the assessed valuation of the several items of property therein described, to wit:

SECTION 102. 70.34 of the statutes is amended to read:

70.34 Personalty. All For assessments made before January 1, 2024, all articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value; and after arriving at the total valuation of all articles of personal property which the assessor shall be able to discover as belonging to any person, if the assessor has reason to believe that such person has other personal property or any other thing of value liable to taxation, the assessor shall add to such aggregate valuation of personal property an amount which, in the assessor's judgment, will render such aggregate valuation a just and equitable valuation of all the personal property liable to taxation belonging to such person. In carrying out the duties imposed on the assessor by this section, the assessor shall act in the manner specified in the Wisconsin property assessment manual provided under s. 73.03 (2a).

SECTION 103. 70.345 of the statutes is amended to read:

70.345 Legislative intent; department of revenue to supply information. The For assessments made before January 1, 2024, the assessor shall exercise particular care so that personal property as a class on the assessment rolls bears the same relation to statutory value as real property as a class. To assist the assessor in determining the true relationship between real estate and personal property the department of revenue shall make available to local assessors information including figures

indicating the relationship between personal property and real property on the last assessment rolls.

SECTION 104. 70.35 (1) of the statutes is amended to read:

70.35 (1) ~~To~~ For assessments made before January 1, 2024, to determine the amount and value of any personal property for which any person, firm, or corporation should be assessed, any assessor may examine such person or the managing agent or officer of any firm or corporation under oath as to all such items of personal property, the taxable value thereof as defined in s. 70.34 if the property is taxable. In the alternative the assessor may require such person, firm, or corporation to submit a return of such personal property and of the taxable value thereof. There shall be annexed to such return the declaration of such person or of the managing agent or officer of such firm or corporation that the statements therein contained are true.

SECTION 105. 70.35 (2) of the statutes is amended to read:

70.35 (2) ~~The~~ For assessments made before January 1, 2024, the return shall be made and all the information therein requested given by such person on a form prescribed by the assessor with the approval of the department of revenue which shall provide suitable schedules for such information bearing on value as the department deems necessary to enable the assessor to determine the true cash value of the taxable personal property that is owned or in the possession of such person on January 1 as provided in s. 70.10. The return may contain methods of deriving assessable values from book values and for the conversion of book values to present values, and a statement as to the accounting method used. No person shall be required to take detailed physical inventory for the purpose of making the return required by this section.

SECTION 106. 70.35 (3) of the statutes is amended to read:

70.35 (3) ~~Each~~ For assessments made before January 1, 2024, each return shall be filed with the assessor on or before March 1 of the year in which the assessment provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable extension of time for filing the return. All returns filed under this section shall be the confidential records of the assessor's office, except that the returns shall be available for use before the board of review as provided in this chapter. No return required under this section is controlling on the assessor in any respect in the assessment of any property.

SECTION 107. 70.35 (4) of the statutes is amended to read:

70.35 (4) ~~Any~~ For assessments made before January 1, 2024, any person, firm or corporation who refuses to so testify or who fails, neglects or refuses to make and file the return of personal property required by this section shall be denied any right of abatement by the board of review on account of the assessment of such personal

property unless such person, firm, or corporation shall make such return to such board of review together with a statement of the reasons for the failure to make and file the return in the manner and form required by this section.

SECTION 108. 70.35 (5) of the statutes is amended to read:

70.35 (5) ~~In~~ For assessments made before January 1, 2024, in the event that the assessor or the board of review should desire further evidence they may call upon other persons as witnesses to give evidence under oath as to the items and value of the personal property of any such person, firm or corporation.

SECTION 109. 70.36 (1) of the statutes is amended to read:

70.36 (1) ~~Any~~ For assessments made before January 1, 2024, any person in this state owning or holding any personal property that is subject to assessment, individually or as agent, trustee, guardian, personal representative, assignee, or receiver or in some other representative capacity, who intentionally makes a false statement to the assessor of that person's assessment district or to the board of review of the assessment district with respect to the property, or who omits any property from any return required to be made under s. 70.35, with the intent of avoiding the payment of the just and proportionate taxes on the property, shall forfeit the sum of \$10 for every \$100 or major fraction of \$100 so withheld from the knowledge of the assessor or board of review.

SECTION 110. 70.36 (2) of the statutes is amended to read:

70.36 (2) ~~It~~ For assessments made before January 1, 2024, it is hereby made the duty of the district attorney of any county, upon complaint made to the district attorney by the assessor or by a member of the board of review of the assessment district in which it is alleged that property has been so withheld from the knowledge of such assessor or board of review, or not included in any return required by s. 70.35, to investigate the case forthwith and bring an action in the name of the state against the person, firm or corporation so complained of. All forfeitures collected under the provisions of this section shall be paid into the treasury of the taxation district in which such property had its situs for taxation.

SECTION 111. 70.43 (2) of the statutes is amended to read:

70.43 (2) If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property, for personal property assessments made before January 1, 2024, that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year's assessment roll.

SECTION 112. 70.44 (1) of the statutes is amended to read:

70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2 next previous years or personal property assessments made before January 1, 2024, and omitted from any of the 2 next previous years, unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year of omission and affixing a just valuation to each entry for a former year as the same should then have been assessed according to the assessor's best judgment, and taxes shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This section shall not apply to manufacturing property assessed by the department of revenue under s. 70.995.

SECTION 113. 70.47 (7) (aa) of the statutes is amended to read:

70.47 (7) (aa) No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment ~~of real or personal property~~ if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the ~~real or personal~~ property being assessed.

SECTION 114. 70.47 (15) of the statutes is repealed.

SECTION 115. 70.49 (2) of the statutes is amended to read:

70.49 (2) The value of all real ~~and personal~~ property entered into the assessment roll to which such affidavit is attached by the assessor shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed in proper relationship to each other.

SECTION 116. 70.50 of the statutes is amended to read:

70.50 Delivery of roll. Except in counties that have a county assessment system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have a board of assessors under s. 70.075 the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements ~~and valuations of personal property~~ to the clerk of the town, city, or village, who shall file and preserve them in the clerk's office. On or before the first Monday in April, a county assessor under s. 70.99 shall deliver the completed assessment roll and all sworn statements ~~and valuations of personal property~~ to the clerks of the towns, cities, and villages in the county, who shall file and preserve them in the clerk's office.

SECTION 117. 70.52 of the statutes is amended to read:

70.52 Clerks to examine and correct rolls. Each city, village, and town clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk shall

correct all double assessments, imperfect descriptions, and other errors apparent on the roll, and correct the value of parcels of real property not liable to taxation. The clerk shall add to the roll any parcel of real property not listed on the assessment roll ~~or item of personal property omitted from the roll~~ and immediately notify the assessors of the additions and omissions. The assessors shall immediately view and value the omitted property and certify the valuation to the clerk. The clerk shall enter the valuation and property classification on the roll, and the valuation shall be final. To enable the clerk to properly correct defective descriptions, the clerk may request aid, when necessary, from the county surveyor, whose fees for the services rendered shall be paid by the city, village, or town.

SECTION 118. 70.53 (1) (a) of the statutes is repealed.

SECTION 119. 70.65 (2) (a) 2. of the statutes is amended to read:

70.65 (2) (a) 2. ~~Identify~~ For assessments made before January 1, 2024, identify the name and address of the owners of all taxable personal property within the taxation district and the assessed value of each owner's taxable personal property.

SECTION 120. 70.65 (2) (b) (intro.) of the statutes is amended to read:

70.65 (2) (b) (intro.) With respect to each description of real property and each owner of taxable personal property and the personal property assessments made before January 1, 2024:

SECTION 121. 70.68 (1) of the statutes is amended to read:

70.68 (1) COLLECTION IN CERTAIN CITIES. ~~In~~ For taxes levied before January 1, 2024, in cities authorized to act under s. 74.87, the chief of police shall collect all state, county, city, school, and other taxes due on personal property as shall then remain unpaid, and the chief of police shall possess all the powers given by law to town treasurers for the collection of such taxes, and be subject to the liabilities and entitled to the same fees as town treasurers in such cases, but such fees shall be turned over to the city treasurer and become a part of the general fund.

SECTION 122. 70.73 (1) (b) of the statutes is amended to read:

70.73 (1) (b) If a town, village, or city clerk or treasurer discovers that personal property has been assessed to the wrong person for assessments made before January 1, 2024, or 2 or more parcels of land belonging to different persons have been erroneously assessed together on the tax roll, the clerk or treasurer shall notify the assessor and all parties interested, if the parties are residents of the county, by notice in writing to appear at the clerk's office at some time, not less than 5 days thereafter, to correct the assessment roll.

SECTION 123. 70.73 (1) (c) of the statutes is amended to read:

70.73 (1) (c) At the time and place designated in the notice given under par. (b), the assessment roll shall be corrected by entering the correct names of the persons liable to assessment, ~~both as to real and personal property~~, describing each parcel of land and giving the proper valuation to each parcel separately owned. The total valuation given to the separate tracts of real estate shall be equal to the valuation given to the same property when the several parcels were assessed together.

SECTION 124. 70.73 (1) (d) of the statutes is amended to read:

70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons whose personal property is assessed under this subsection~~ may be made at any time before the tax roll is returned to the county treasurer for the year in which the tax is levied. The valuation ~~or correction of names~~, when made under this subsection, shall be held just and correct and be final and conclusive.

SECTION 125. 70.84 of the statutes is amended to read:

70.84 Inequalities may be corrected in subsequent year. If any such reassessment cannot be completed in time to take the place of the original assessment made in such district for said year, the clerk of the district shall levy and apportion the taxes for that year upon the basis of the original assessment roll, and when the reassessment is completed the inequalities in the taxes levied under the original assessment shall be remedied and compensated in the levy and apportionment of taxes in such district next following the completion of said reassessment in the following manner: Each tract of real estate, and, as to personal property assessments made before January 1, 2024, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too high, shall be credited a sum equal to the amount of taxes charged on the original assessment in excess of the amount which would have been charged had such reassessment been made in time; and each tract of real estate, and, as to personal property assessments made before January 1, 2024, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too low, shall be charged, in addition to all other taxes, a sum equal to the difference between the amount of taxes charged upon such unequal original assessment and the amount which would have been charged had such reassessment been made in time. The department of revenue, or its authorized agent, shall at any time have access to all assessment and tax rolls herein referred to for the purpose of assisting the local clerk and in order that the results of the reassessment may be carried into effect.

SECTION 126. 70.855 (1) (intro.) of the statutes is amended to read:

70.855 (1) **APPLICABILITY.** (intro.) The department of revenue shall assess real ~~and personal~~ property assessed as commercial property under s. 70.32 (2) (a) 2. if all of the following apply:

SECTION 127. 70.855 (1) (a) of the statutes is amended to read:

70.855 (1) (a) The property owner and the governing body of the municipality where the property is located submit a written request to the department on or before March 1 of the year of the assessment to have the department assess the property owner's real ~~and personal~~ commercial property located in the municipality.

SECTION 128. 70.855 (1) (b) of the statutes is amended to read:

70.855 (1) (b) The written request submitted under par. (a) specifies the ~~items of personal property and~~ parcels of real property for the department's assessment.

SECTION 129. 70.995 (1) (a) of the statutes is amended to read:

70.995 (1) (a) In this section "manufacturing property" includes all ~~lands, buildings, structures and other~~ real property, as defined in s. 70.03, in this state, used in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property for profit. Manufacturing property also includes warehouses, storage facilities, and office structures in this state when the predominant use of the warehouses, storage facilities, or offices is in support of the manufacturing property, ~~and all personal property owned or used by any person engaged in this state in any of the activities mentioned, and used in the activity, including raw materials, supplies, machinery, equipment, work in process and finished inventory when located at the site of the activity.~~ Establishments engaged in assembling component parts of manufactured products are considered manufacturing establishments if the new product is neither a structure nor other fixed improvement. Materials processed by a manufacturing establishment include products of agriculture, forestry, fishing, mining, and quarrying. For the purposes of this section, establishments which engage in mining metalliferous minerals are considered manufacturing establishments.

SECTION 130. 70.995 (4) of the statutes is amended to read:

70.995 (4) Whenever real property ~~or tangible personal property~~ is used for one, or some combination, of the processes mentioned in sub. (3) and also for other purposes, the department of revenue, if satisfied that there is substantial use in one or some combination of such processes, may assess the property under this section. For all purposes of this section the department of revenue shall have sole discretion for the determination of what is substantial use and what description of real property ~~or what unit of tangible personal property~~ shall constitute "the property" to be included for assessment purposes, and, in connection herewith, the department may include in a real property unit, real property owned by different persons. Vacant property designed for use in manufacturing, assembling, processing, fabricating, making, or milling tangible property for profit may be assessed under this

section or under s. 70.32 (1), and the period of vacancy may not be the sole ground for making that determination. In those specific instances where a portion of a description of real property includes manufacturing property rented or leased and operated by a separate person which does not satisfy the substantial use qualification for the entire property, the local assessor shall assess the entire real property description and all personal property not exempt under s. 70.11 (27). ~~The applicable portions of the standard manufacturing property report form under sub. (12) as they relate to manufacturing machinery and equipment shall be submitted by such person.~~

SECTION 131. 70.995 (5) of the statutes is amended to read:

70.995 (5) The department of revenue shall assess all property of manufacturing establishments included under subs. (1) and (2), except property not contiguous with or located within 1,000 feet of the parcel on which the production process, as defined in s. 70.11 (27) (a) 5., occurs, as of the close of January 1 of each year, if on or before March 1 of that year the department has classified the property as manufacturing or the owner of the property has requested, in writing, that the department make such a classification and the department later does so. A change in ownership, location, or name of the manufacturing establishment does not necessitate a new request. In assessing lands from which metalliferous minerals are being extracted and valued for purposes of the tax under s. 70.375, the value of the metalliferous mineral content of such lands shall be excluded.

SECTION 132. 70.995 (5n) of the statutes is created to read:

70.995 (5n) (a) If the department of revenue determines that an establishment is engaged in manufacturing, as described in subs. (1), (2), and (3), the department may classify the establishment as manufacturing. The establishment shall submit a written request on or before July 1 of the year for which classification is desired, as provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c. Any establishment classified as manufacturing prior to January 1, 2024, is presumed to be engaged in manufacturing, as described in subs. (1), (2), and (3), and need not submit a request as provided in this paragraph.

(b) The department may at any time investigate or audit requests submitted under par. (a) and may revoke a classification. A revocation under this paragraph may not apply retroactively, but shall take effect on the first day of the establishment's taxable year following the year in which the department issues a revocation. An establishment that submits a request under par. (a) shall notify the department within 60 days of any termination of manufacturing activity.

(c) On or before December 31 of the year in which a request is timely submitted under par. (a), the department shall issue a notice of determination responding to the timely request. The department may, in its sole dis-

cretion, issue a notice of determination by December 31 for requests received after July 1 of the year in which classification is desired. The notice shall be in writing and shall be sent by 1st class mail or electronic mail. In addition, the notice shall specify that objections to the decision shall be filed with the state board of assessors no later than 60 days after the date of the notice, that a fee of \$200 shall be paid when the objection is filed, and that the objection is not filed until the fee is paid.

(d) For purposes of this subsection, an objection is considered timely filed if received by the state board of assessors no later than 60 days after the date of the notice or sent to the state board of assessors by U.S. postal service certified mail in a properly addressed envelope, with postage paid, that is postmarked before midnight of the last day for filing. Neither the board nor the tax appeals commission may waive the requirement that objections be in writing.

(e) The state board of assessors shall investigate any objection timely filed under par. (d) if the fee specified under par. (c) is paid. The board shall notify the person objecting or the person's agent of its determination by 1st class mail or electronic mail.

(f) If a determination of the state board of assessors under par. (e) results in an establishment not being classified as manufacturing, the person having been notified of the determination shall be deemed to have accepted the determination unless the person files a petition for review with the clerk of the tax appeals commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals commission.

SECTION 133. 70.995 (7) (b) of the statutes is amended to read:

70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's workload permits and if in the department's judgment it is desirable, the department of revenue shall complete a field investigation or on-site appraisal at full value under ss. ~~s.~~ 70.32 (1) and 70.34 of all manufacturing real property in this state.

SECTION 134. 70.995 (8) (b) 1. of the statutes is amended to read:

70.995 (8) (b) 1. The department of revenue shall annually notify each manufacturer assessed under this section and the municipality in which the manufacturing property is located of the full value of all real ~~and personal~~ property owned by the manufacturer. The notice shall be in writing and shall be sent by 1st class mail or electronic mail. In addition, the notice shall specify that objections to valuation, amount, or taxability must be filed with the state board of assessors no later than 60 days after the date of the notice of assessment, that objections to a change from assessment under this section to assessment under s. 70.32 (1) must be filed no later than 60 days after the date of the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is not filed until the fee is paid. For purposes of this subdivision, an

objection is considered timely filed if received by the state board of assessors no later than 60 days after the date of the notice or sent to the state board of assessors by certified mail in a properly addressed envelope, with postage paid, that is postmarked before midnight of the last day for filing. A statement shall be attached to the assessment roll indicating that the notices required by this section have been mailed and failure to receive the notice does not affect the validity of the assessments, the resulting tax on real or personal property, the procedures of the tax appeals commission or of the state board of assessors, or the enforcement of delinquent taxes by statutory means.

SECTION 135. 70.995 (12) (a) of the statutes is amended to read:

70.995 (12) (a) The department of revenue shall prescribe a standard manufacturing property report form that shall be submitted annually for each real estate parcel ~~and each personal property account~~ on or before March 1 by all manufacturers whose property is assessed under this section. The report form shall contain all information considered necessary by the department and shall include, without limitation, income and operating statements, fixed asset schedules, and a report of new construction or demolition. Failure to submit the report shall result in denial of any right of redetermination by the state board of assessors or the tax appeals commission. If any property is omitted or understated in the manufacturing real estate assessment roll in any of the next 5 previous years, or in a manufacturing personal property assessment roll made before January 1, 2024, the assessor shall enter the value of the omitted or understated property once for each previous year of the omission or understatement. The assessor shall affix a just valuation to each entry for a former year as it should have been assessed according to the assessor's best judgment. Taxes shall be apportioned and collected on the tax roll for each entry, on the basis of the net tax rate for the year of the omission, taking into account credits under s. 79.10. In the case of omitted property, interest shall be added at the rate of 0.0267 percent per day for the period of time between the date when the form is required to be submitted and the date when the assessor affixes the just valuation. In the case of underpayments determined after an objection under sub. (8) (d), interest shall be added at the average annual discount interest rate determined by the last auction of 6-month U.S. treasury bills before the objection per day for the period of time between the date when the tax was due and the date when it is paid.

SECTION 136. 71.07 (5n) (a) 5. a. of the statutes is amended to read:

71.07 (5n) (a) 5. a. "Manufacturing property factor" means a fraction, the numerator of which is the average value of the claimant's ~~real and personal property assessed under s. 70.995~~ land and depreciable property, owned or rented and used in this state by the claimant dur-

ing the taxable year to manufacture qualified production property, and the denominator of which is the average value of all the claimant's ~~real and personal~~ land and depreciable property owned or rented during the taxable year and used by the claimant to manufacture qualified production property.

SECTION 137. 71.07 (5n) (a) 5. d. of the statutes is repealed.

SECTION 138. 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

71.07 (5n) (a) 9. (intro.) "Qualified production property" means ~~either any~~ any of the following:

SECTION 139. 71.07 (5n) (a) 9. a. of the statutes is amended to read:

71.07 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part by the claimant on property that is located in this state and assessed as manufacturing property under s. 70.995. Tangible personal property manufactured in this state may only be qualified production property if it is manufactured on property approved to be classified as manufacturing real property for purposes of s. 70.995, even if it is not eligible to be listed on the department's manufacturing roll until January 1 of the following year.

SECTION 140. 71.07 (5n) (a) 9. c. of the statutes is created to read:

71.07 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part by the claimant at an establishment that is located in this state and classified as manufacturing under s. 70.995 (5n). A person wishing to classify the person's establishment as manufacturing under this subd. 9. c. shall file an application in the form and manner prescribed by the department no later than July 1 of the taxable year for which the person wishes to claim the credit under this subsection, pursuant to s. 70.995 (5n). The department shall make a determination and provide written notice by December 31 of the year in which the application is filed. A determination on the classification under this subd. 9. c. may be appealed as provided under s. 70.995 (5n).

SECTION 141. 71.07 (5n) (d) 2. of the statutes is amended to read:

71.07 (5n) (d) 2. For purposes of determining a claimant's eligible qualified production activities income under this subsection, the claimant shall multiply the claimant's qualified production activities income from property manufactured by the claimant by the manufacturing property factor and qualified production activities income from property produced, grown, or extracted by the claimant by the agriculture property factor. This subdivision does not apply if the claimant's entire qualified production activities income results from the sale of tangible personal property that was manufactured, produced, grown, or extracted wholly in this state by the claimant.

SECTION 142. 71.07 (6e) (a) 5. of the statutes is amended to read:

71.07 (6e) (a) 5. “Property taxes” means real ~~and personal~~ property taxes, exclusive of special assessments, delinquent interest, and charges for service, paid by a claimant, and the claimant’s spouse if filing a joint return, on the eligible veteran’s or unremarried surviving spouse’s principal dwelling in this state during the taxable year for which credit under this subsection is claimed, less any property taxes paid which are properly includable as a trade or business expense under section 162 of the Internal Revenue Code. If the principal dwelling on which the taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned by spouses as marital property, “property taxes” is that part of property taxes paid that reflects the ownership percentage of the claimant, except that this limitation does not apply to spouses who file a joint return. If the principal dwelling is sold during the taxable year, the “property taxes” for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale or, if not so provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of their respective ownership. “Property taxes” includes monthly municipal permit fees in respect to a principal dwelling collected under s. 66.0435 (3) (c).

SECTION 143. 71.07 (9) (a) 3. of the statutes is amended to read:

71.07 (9) (a) 3. “Property taxes” means real ~~and personal~~ property taxes, exclusive of special assessments, delinquent interest and charges for service, paid by a claimant on the claimant’s principal dwelling during the taxable year for which credit under this subsection is claimed, less any property taxes paid which are properly includable as a trade or business expense under section 162 of the Internal Revenue Code. If the principal dwelling on which the taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned by spouses as marital property, “property taxes” is that part of property taxes paid that reflects the ownership percentage of the claimant. If the principal dwelling is sold during the taxable year the “property taxes” for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale or, if not so provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of their respective ownership. “Property taxes” includes monthly municipal permit fees in respect to a principal dwelling collected under s. 66.0435 (3) (c).

SECTION 144. 71.17 (2) of the statutes is amended to read:

71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All income taxes levied against the income of beneficiaries shall be a lien on that

portion of the trust estate or interest therein from which the income taxed is derived, and such taxes shall be paid by the fiduciary, if not paid by the distributee, before the same become delinquent. Every person who, as a fiduciary under the provisions of this subchapter, pays an income tax shall have all the rights and remedies of reimbursement for any taxes assessed against him or her or paid by him or her in such capacity, as provided in s. 70.19 (1), ~~2021 stats.~~ and s. 70.19 (2), ~~2021 stats.~~

SECTION 145. 71.28 (5n) (a) 5. a. of the statutes is amended to read:

71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the numerator of which is the average value of the claimant’s ~~real and personal property assessed under s. 70.995~~ land and depreciable property, owned or rented and used in this state by the claimant during the taxable year to manufacture qualified production property, and the denominator of which is the average value of all the claimant’s ~~real and personal~~ land and depreciable property owned or rented during the taxable year and used by the claimant to manufacture qualified production property.

SECTION 146. 71.28 (5n) (a) 5. d. of the statutes is repealed.

SECTION 147. 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

71.28 (5n) (a) 9. (intro.) “Qualified production property” means ~~either~~ any of the following:

SECTION 148. 71.28 (5n) (a) 9. a. of the statutes is amended to read:

71.28 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part by the claimant on property that is located in this state and assessed as manufacturing property under s. 70.995. Tangible personal property manufactured in this state may only be qualified production property if it is manufactured on property approved to be classified as manufacturing real property for purposes of s. 70.995, even if it is not eligible to be listed on the department’s manufacturing roll until January 1 of the following year.

SECTION 149. 71.28 (5n) (a) 9. c. of the statutes is created to read:

71.28 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part by the claimant with an establishment that is located in this state and classified as manufacturing under s. 70.995 (5n). A person wishing to classify the person’s establishment as manufacturing under this subd. 9. c. shall file an application in the form and manner prescribed by the department no later than July 1 of the taxable year for which the person wishes to claim the credit under this subsection, pursuant to s. 70.995 (5n). The department shall make a determination and provide written notice by December 31 of the year in which the application is filed. A determination on the classification under this subd. 9. c. may be appealed as provided under s. 70.995 (5n).

SECTION 150. 71.28 (5n) (d) 2. of the statutes is amended to read:

71.28 (5n) (d) 2. Except as provided in subd. 3., for purposes of determining a claimant's eligible qualified production activities income under this subsection, the claimant shall multiply the claimant's qualified production activities income from property manufactured by the claimant by the manufacturing property factor and qualified production activities income from property produced, grown, or extracted by the claimant by the agriculture property factor. This subdivision does not apply if the claimant's entire qualified production activities income results from the sale of tangible personal property that was manufactured, produced, grown, or extracted wholly in this state by the claimant.

SECTION 151. 71.52 (7) of the statutes is amended to read:

71.52 (7) "Property taxes accrued" means real ~~or personal~~ property taxes or monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special assessments, delinquent interest and charges for service, levied on a homestead owned by the claimant or a member of the claimant's household. "Real ~~or personal~~ property taxes" means those levied under ch. 70, less the tax credit, if any, afforded in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned as marital property or survivorship marital property and one or more such persons, entities or owners is not a member of the claimant's household, property taxes accrued is that part of property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10, that reflects the ownership percentage of the claimant and the claimant's household, except that if a homestead is owned by 2 or more natural persons or if 2 or more natural persons have an interest in a homestead, one or more of whom is not a member of the claimant's household, and the claimant has a present interest, as that term is used in s. 700.03 (1), in the homestead and is required by the terms of a will that transferred the homestead or interest in the homestead to the claimant to pay the entire amount of property taxes levied on the homestead, property taxes accrued is property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10. A marital property agreement or unilateral statement under ch. 766 has no effect in computing property taxes accrued for a person whose homestead is not the same as the homestead of that person's spouse. For purposes of this subsection, property taxes are "levied" when the tax roll is delivered to the local treasurer for collection. If a homestead is sold or purchased during the calendar year of the levy, the property taxes accrued for the seller and the buyer are the amount of the tax levy prorated to each in proportion to the periods of time each both owned and occupied the homestead during the year to which the claim relates. The seller may use the closing agreement pertaining to

the sale of the homestead, the property tax bill for the year before the year to which the claim relates or the property tax bill for the year to which the claim relates as the basis for computing property taxes accrued, but those taxes are allowable only for the portion of the year during which the seller owned and occupied the sold homestead. If a household owns and occupies 2 or more homesteads in the same calendar year, property taxes accrued is the sum of the prorated property taxes accrued attributable to the household for each of such homesteads. If the household owns and occupies the homestead for part of the calendar year and rents a homestead for part of the calendar year, it may include both the proration of taxes on the homestead owned and rent constituting property taxes accrued with respect to the months the homestead is rented in computing the amount of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose or multi-dwelling building, property taxes accrued are the percentage of the property taxes accrued on that part of the multipurpose or multidwelling building occupied by the household as a principal residence plus that same percentage of the property taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably necessary for use of the multipurpose or multidwelling building as a principal residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part of a farm, property taxes accrued are the property taxes accrued on up to 120 acres of the land contiguous to the claimant's principal residence and include the property taxes accrued on all improvements to real property located on such land, except as the limitations of s. 71.54 (2) (b) apply.

SECTION 152. 73.01 (5) (a) of the statutes is amended to read:

73.01 (5) (a) Any person who is aggrieved by a determination of the state board of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination with the department of revenue and who is aggrieved by the redetermination of the department of revenue may, within 60 days of the determination of the state board of assessors or of the department of revenue or, in all other cases, within 60 days after the redetermination but not thereafter, file with the clerk of the commission a petition for review of the action of the department of revenue and the number of copies of the petition required by rule adopted by the commission. Any person who is aggrieved by a determination of the department of transportation under s. 341.405 or 341.45 may, within 30 days after the determination of the department of transportation, file with the clerk of the commission a petition for review of the action of the department of transportation and the number of copies of the petition required by rule adopted by the commission. If a municipality appeals, its appeal shall set forth that the appeal has been authorized by an order or resolution of its governing body and the appeal shall be verified by a member of that governing

body as pleadings in courts of record are verified. The clerk of the commission shall transmit one copy to the department of revenue, or to the department of transportation, and to each party. In the case of appeals from manufacturing property assessments, the person assessed shall be a party to a proceeding initiated by a municipality. At the time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee. The commission shall deposit the fee in the general fund. Within 30 days after such transmission the department of revenue, except for petitions objecting to manufacturing property assessments, or the department of transportation, shall file with the clerk of the commission an original and the number of copies of an answer to the petition required by rule adopted by the commission and shall serve one copy on the petitioner or the petitioner's attorney or agent. Within 30 days after service of the answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the commission under s. 76.38 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission within the time and in the manner provided for the filing of petitions in income or franchise tax cases. Such papers may be served as a circuit court summons is served or by certified mail. For the purposes of this subsection, a petition for review is considered timely filed if mailed by certified mail in a properly addressed envelope, with postage duly prepaid, which envelope is post-marked before midnight of the last day for filing.

SECTION 153. 73.03 (77) of the statutes is created to read:

73.03 (77) To annually produce a comparative local government spending report from information received under s. 73.10 and to create and maintain a web page on its Internet site to display the information contained in the report.

SECTION 154. 76.02 (1) of the statutes is amended to read:

76.02 (1) "Air carrier company" means any person engaged in the business of transportation in aircraft of persons or property for hire on regularly scheduled flights, except an air carrier company whose property is exempt from taxation under s. ~~70.11 (42) (b)~~ 76.074 (2). In this subsection, "aircraft" means a completely equipped operating unit, including spare flight equipment, used as a means of conveyance in air commerce.

SECTION 155. 76.025 (5) of the statutes is created to read:

76.025 (5) Nothing in this chapter or ch. 70 shall be construed as providing an exemption for personal property for entities regulated under this chapter, except for the exemptions under ss. 70.11 (21), (39), and (39m), 70.112 (4) (b) and (5), and 76.074, and for such motor vehicles as are exempt under s. 70.112 (5).

SECTION 156. 76.03 (1) of the statutes is amended to read:

76.03 (1) The property, both real and personal, including all rights, franchises and privileges used in and necessary to the prosecution of the business of any company enumerated in s. 76.02 shall be deemed personal property for the purposes of taxation, and shall be valued and assessed together as a unit.

SECTION 157. 76.07 (2) of the statutes is amended to read:

76.07 (2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property of each of ~~said companies~~ company for assessment shall be made on the same basis and for the same period of time, as near as may be, as the value of the general property of the state is ascertained and determined. The department shall prepare an assessment roll and place thereon after the name of each of ~~said companies~~ company assessed, the following general description of the property of such company, ~~to wit~~ which the department shall deem and hold to include the entire property and franchises of the company specified and all title and interest therein: "Real estate, right-of-way, tracks, stations, terminals, appurtenances, ~~rolling stock, equipment, franchises,~~ and all other real estate and personal property of ~~said the~~ the company," in the case of railroads, and "Real estate, right-of-way, poles, wires, conduits, cables, devices, appliances, instruments, franchises, and all other real and personal property of ~~said the~~ the company," in the case of conservation and regulation companies, and "Real estate, appurtenances, rolling stock, equipment, franchises, and all other real estate and personal property of ~~said the~~ the company," in the case of air carrier companies, and "Land and land rights, structures, improvements, mains, pumping and regulation equipment, services, appliances, instruments, franchises, and all other real and personal property of ~~said the~~ the company," in the case of pipeline companies, ~~which description shall be deemed and held to include the entire property and franchises of the company specified and all title and interest therein.~~

SECTION 158. 76.07 (4g) (a) 10. of the statutes is amended to read:

76.07 (4g) (a) 10. Determine the depreciated cost of ~~road real~~ property owned or rented by the company and used in the operation of the company's business in this state.

SECTION 159. 76.07 (4g) (a) 11. and 12. of the statutes are repealed.

SECTION 160. 76.07 (4g) (a) 13. of the statutes is amended to read:

76.07 (4g) (a) 13. Divide the ~~sum of the amounts under subds. 10. and 12.~~ amount under subd. 10. by the depreciated cost of ~~road real~~ property everywhere.

SECTION 161. 76.074 of the statutes is created to read:
76.074 Property exempt from assessment. (1) In this section:

(a) Notwithstanding s. 76.02, "air carrier company" means any person engaged in the business of transporta-

tion in aircraft of persons or property for hire on regularly scheduled flights. In this paragraph, "aircraft" has the meaning given in s. 76.02 (1).

(b) "Hub facility" means any of the following:

1. A facility at an airport from which an air carrier company operated at least 45 common carrier departing flights each weekday in the prior year and from which it transported passengers to at least 15 nonstop destinations, as defined by rule by the department, or transported cargo to nonstop destinations, as defined by rule by the department.

2. An airport or any combination of airports in this state from which an air carrier company cumulatively operated at least 20 common carrier departing flights each weekday in the prior year, if the air carrier company's headquarters, as defined by rule by the department, is in this state.

(2) Property owned by an air carrier company that operates a hub facility in this state, if the property is used in the operation of the air carrier company, is exempt from taxation under this subchapter and from local assessment and taxation.

(3) For assessments after January 1, 2024, the personal property, as defined in s. 70.04, of a railroad company is exempt from taxation under this subchapter and from local assessment and taxation.

SECTION 162. 76.125 (1) of the statutes is amended to read:

76.125 (1) Using the statement of assessments under s. 70.53 and the statement of taxes under s. 69.61, the department shall determine the net rate of taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided in subs. (2) to (6). The department shall enter that rate on the records of the department.

SECTION 163. 76.24 (2) (a) of the statutes is amended to read:

76.24 (2) (a) All taxes paid by any railroad company derived from or apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators, and their approaches, or car ferries on the basis of the separate valuation provided for in s. 76.16, shall be distributed annually from the transportation fund to the towns, villages, and cities in which they are located, pursuant to certification made by the department of revenue on or before August 15. Beginning with amounts distributed in ~~2011~~ 2024, the amount distributed to any town, village, or city under this paragraph may not be less than the amount distributed to it in ~~2010~~ 2023 under this paragraph. Beginning with amounts distributed in 2025, the amount distributed to any town, village, or city under this paragraph may not be less than the amount distributed in 2024.

SECTION 164. 76.31 of the statutes is amended to read:

76.31 Determination of ad valorem tax receipts for hub facility exemptions. ~~By July 1, 2004, and every Annually, by July 1 thereafter,~~ the department shall determine the total amount of the tax imposed under subch. I of ch. 76 that was paid by each air carrier company, as defined in s. 70.11 (42) (a) 1. 76.02 (1), whose property is exempt from taxation under s. 70.11 (42) (b) 76.074 (2) for the most recent taxable year that the air carrier company paid the tax imposed under subch. I of ch. 76. The total amount determined under this section shall be transferred under s. 20.855 (4) (fm) to the transportation fund.

SECTION 165. 76.69 of the statutes is repealed.

SECTION 166. 76.82 of the statutes is amended to read:

76.82 Assessment. The department, using the valuation ~~that it uses to assess property under s. 70.995 prescribed in s. 70.32 (1) and s. 70.34, 2021 stats.,~~ shall assess the property that is taxable under s. 76.81, ~~including property that is exempt under s. 70.11 (27) from the tax under ch. 70,~~ at its value as of January 1.

SECTION 167. Chapter 77 (title) of the statutes is amended to read:

CHAPTER 77

TAXATION OF FOREST CROPLANDS; REAL ESTATE TRANSFER FEES; SALES AND USE TAXES; COUNTY, MUNICIPALITY, AND SPECIAL DISTRICT SALES AND USE TAXES; MANAGED FOREST LAND; ECONOMIC DEVELOPMENT SURCHARGE; LOCAL FOOD AND BEVERAGE TAX; LOCAL RENTAL CAR TAX; PREMIER RESORT AREA TAXES; STATE RENTAL VEHICLE FEE; DRY CLEANING FEES

SECTION 168. 77.04 (1) of the statutes is amended to read:

77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each forest cropland description in a special column or some other appropriate place in such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which shall be a sufficient designation that such description is subject to this subchapter. Such land shall thereafter be assessed and be subject to review under ch. 70, and such assessment may be used by the department of revenue in the determination of the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal of descriptions entered as forest croplands after December 31, 1971, may be determined by the department of revenue by multiplying the last assessed value of the land prior to the time of the entry by an annual ratio computed for the state under sub. (2) to establish the annual assessed value of the description. No tax shall be levied on forest croplands except the specific annual taxes as provided,

except that any building located on forest cropland shall be assessed as ~~personal~~ real property, subject to all laws and regulations for the assessment and taxation of general property.

SECTION 169. 77.51 (12t) of the statutes is renumbered 77.51 (12t) (intro.) and amended to read:

77.51 (12t) (intro.) “Real property construction activities” means activities that occur at a site where tangible personal property or items or goods under s. 77.52 (1) (b) or (d) that are applied or adapted to the use or purpose to which real property is devoted are permanently affixed to that real property, ~~if the intent of the person who affixes that property is to make a permanent accession to the real property.~~ “Real property construction activities” does not include affixing property subject to tax under s. 77.52 (1) (c) to real property or affixing to real property tangible personal property that remains tangible personal property after it is affixed. The department may promulgate rules to determine whether activities that occur at a site where tangible personal property or items or goods under s. 77.52 (1) (b) or (d) are affixed to real property are real property construction activities for purposes of this subchapter. If the classification of property or an activity is not identified by rule, the department’s determination of whether personal property becomes a part of real property shall be made by considering the following criteria:

SECTION 170. 77.51 (12t) (a) to (c) of the statutes are created to read:

77.51 (12t) (a) Actual physical annexation to the real property.

(b) Application or adaptation to the use or purpose to which the real property is devoted.

(c) An intention on the part of the person making the annexation to make a permanent accession to the real property.

SECTION 171. 77.54 (20n) (d) 2. of the statutes is amended to read:

77.54 (20n) (d) 2. The retailer manufactures the prepared food in a building on real property assessed as manufacturing property under s. 70.995, or that would be assessed as manufacturing property under s. 70.995 if the building real property was located in this state.

SECTION 172. 77.54 (20n) (d) 3. of the statutes is amended to read:

77.54 (20n) (d) 3. The retailer makes no retail sales of prepared food at the building location described in subd. 2.

SECTION 173. 77.54 (57d) (b) 1. of the statutes is amended to read:

77.54 (57d) (b) 1. A person engaged in manufacturing in this state at a building on real property assessed under s. 70.995.

SECTION 174. Subchapter V (title) of chapter 77 [precedes 77.70] of the statutes is amended to read:

CHAPTER 77

SUBCHAPTER V COUNTY, MUNICIPALITY, AND SPECIAL DISTRICT SALES AND USE TAXES

SECTION 175. 77.70 of the statutes is renumbered 77.70 (1) and amended to read:

77.70 (1) ~~Any~~ Except as provided in sub. (2), any county ~~desiring to~~ may impose county sales and use taxes under this subchapter ~~may do so~~ by the adoption of an ordinance, stating its purpose and referring to this subchapter. The rate of the tax imposed under this ~~section~~ subsection is 0.5 percent of the sales price or purchase price. Except as provided in s. 66.0621 (3m), the county sales and use taxes imposed under this subsection may be imposed only for the purpose of directly reducing the property tax levy and only in their entirety as provided in this subchapter. That ordinance shall be effective on ~~the first day of January, the first day of April, the first day of July or the first day of October~~ January 1, April 1, July 1, or October 1. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment ~~nor~~ or act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the county has enacted a repeal ordinance under this ~~section~~ subsection.

SECTION 176. 77.70 (2) of the statutes is created to read:

77.70 (2) (a) In addition to the taxes imposed under sub. (1), a county in which a 1st class city is located may adopt an ordinance, by a two-thirds majority vote of all members elect of the county board, to impose sales and use taxes under this subchapter at the rate of 0.4 percent of the sales price or purchase price. An ordinance adopted under this subsection shall be effective on January 1, April 1, July 1, or October 1 and the taxes shall be imposed only in their entirety as provided in this subchapter. A certified copy of the ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. No county may impose a tax under this subsection unless the county makes an election to join the Wisconsin Retirement System for all new employees, pursuant to s. 40.21 (7) (a), and the county contributes the amount calculated under s. 59.875 (4) to its retirement system’s unfunded actuarial accrued liability from the taxes imposed under this subsection in 2025 and in each year thereafter until the first year in which the retirement system is determined by the retirement system’s actuary to be fully funded. After the retirement system is first fully funded, or until 30 years have elapsed since the effective date of the tax, whichever is earlier, the actuary

shall determine all future required contributions from the county on the basis of standard actuarial practices, and the county shall repeal the ordinance imposing the tax. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment or act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the county has enacted a repeal ordinance under this subsection.

(b) 1. Annually, after making the required payment to its retirement system's unfunded actuarial accrued liability under par. (a), the county shall make the required payment for its pension bond obligations from the revenues received under this subsection.

2. Any revenues received in any year in excess of the amounts paid under subd. 1. and par. (a) in the previous year shall be used as an additional payment to the county retirement system's unfunded actuarial accrued liability.

(c) Annually, beginning in 2026, the county shall submit a report to the joint committee on finance, in the manner provided under s. 13.172 (2), containing detailed information on the county's expenditures in the previous year from the revenues collected under this subsection.

SECTION 177. 77.701 of the statutes is created to read:

77.701 Adoption by municipal ordinance. (1) A 1st class city may adopt an ordinance, by a two-thirds majority vote of all members elect of the common council, to impose a sales and use tax under this subchapter at the rate of 2.0 percent of the sales price or purchase price. An ordinance adopted under this section shall be effective on January 1, April 1, July 1, or October 1, and the taxes shall be imposed only in their entirety as provided in this subchapter. A certified copy of the ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. No 1st class city may impose a tax under this section unless the city makes an election to join the Wisconsin Retirement System for all new employees, pursuant to s. 40.21 (7) (a), and the city contributes the amount calculated under s. 62.625 to its retirement system's unfunded actuarial accrued liability in 2025 and in each year thereafter until the first year in which the retirement system is determined by the retirement system's actuary to be fully funded. In addition, if the 1st class city has enacted an ordinance regarding the city's retirement system that requires an actuary to periodically reset the actuarial contribution rate, the 1st class city may not impose a tax under this section unless the city repeals the ordinance and subsequently follows standard actuarial practices to determine contribution rates. After the retirement system is first fully funded, or until

30 years have elapsed since the effective date of the tax, whichever is earlier, the actuary shall determine all future required contributions from the city on the basis of standard actuarial practices, and the city shall repeal the ordinance imposing the tax. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment or act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the city has enacted a repeal ordinance under this section.

(2) (a) Annually, the city shall use no more than 90 percent of the amount of revenue generated under this section in the first full calendar year in which the tax is imposed to offset the actual costs of the required payment under sub. (1) and to offset the increase in participating city agency employer contribution costs from 2022 to the current year for the retirement system established under chapter 396, laws of 1937. For purposes of this paragraph, "city agency" means any board, commission, division, department, office, or agency of the city government, including its sewerage district created under s. 200.23, school board, auditorium board, fire and police departments, annuity and pension board, board of vocational and adult education, Wisconsin Center District, housing authority, Veolia Milwaukee with respect to employees who are participants in the retirement system of Milwaukee on the effective date of this paragraph ... [LRB inserts date], and public school teachers' annuity and retirement fund, by which an employee of the city or city agency is paid.

(b) The city shall use an amount equal to the revenue derived from 10 percent of the amount of revenue generated under this section in the first full calendar year in which the tax is imposed to maintain a level of law enforcement and fire protective and emergency medical service that is equivalent to that provided in the 1st class city on April 1, 2023.

(c) In any year in which the amount of the taxes collected under this section exceeds the amount of the taxes collected in the first full calendar year and the amounts necessary to make the payments under pars. (a) and (b), the city shall use the excess revenue to implement the requirements under s. 62.90 (5) (b) and the ongoing costs of the increased number of law enforcement officers and daily staffing level of the members of the paid fire department.

(3) Annually, beginning in 2026, the city shall submit a report to the joint committee on finance, in the manner provided under s. 13.172 (2), containing detailed information on the city's expenditures in the previous year

from the revenues collected under this section, including expenditures and staffing levels related to law enforcement, fire protection, and other public safety measures.

SECTION 178. 77.71 of the statutes is amended to read:

77.71 Imposition of county, municipality, and special district sales and use taxes. Whenever a county sales and use tax ordinance is adopted under s. 77.70 or 77.701 or a special district resolution is adopted under s. 77.705 or 77.706, the following taxes are imposed:

(1) For the privilege of selling, licensing, leasing, or renting tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), and for the privilege of selling, licensing, performing, or furnishing services a sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales price from the sale, license, lease, or rental of tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub. (4), sold, licensed, leased, or rented at retail in the county, municipality, or special district, or from selling, licensing, performing, or furnishing services described under s. 77.52 (2) in the county, municipality, or special district.

(2) An excise tax is imposed at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming in the county, municipality, or special district tangible personal property, or items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property, good, or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same tangible personal property, item, property, good, or service that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration, or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the purchase price but on the amount under s. 77.53 (1m).

(3) An excise tax is imposed upon a contractor engaged in construction activities within the county or special district at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) that are used in construct-

ing, altering, repairing, or improving real property and that became a component part of real property in that county, municipality, or special district, except that if the contractor has paid the sales tax of a county, municipality, or special district in this state on that tangible personal property, item, property, or good, or has paid a similar local sales tax in another state on a purchase of the same tangible personal property, item, property, or good, that tax shall be credited against the tax under this subsection.

(4) An excise tax is imposed at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if that property is to be customarily kept in a county that has in effect an ordinance under s. 77.70, in a municipality that has in effect an ordinance under s. 77.701, or in a special district that has in effect a resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be credited against the tax under this subsection. The lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this subsection if the lease or rental does not require recurring periodic payments.

(5) An excise tax is imposed on the purchase price for the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax upon every person storing, using, or otherwise consuming in the county, municipality, or special district the motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if the lease or rental does not require recurring periodic payments, except that a receipt indicating that the tax under sub. (1) had been paid relieves the purchaser of liability for the tax under this subsection and except that if the purchaser has paid a similar local tax in another state on the same lease or rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft, that tax shall be credited against the tax under this subsection.

SECTION 179. 77.73 (2), (2m) and (3) of the statutes are amended to read:

77.73 (2) Counties, municipalities, and special districts do not have jurisdiction to impose the tax under s. 77.71 (2) in regard to items, property, and goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except snowmobiles, trailers, semitrailers, limited use off-highway motorcycles, as defined in s. 23.335 (1) (o),

all-terrain vehicles, and utility terrain vehicles, purchased in a sale that is consummated in another county, municipality, or special district in this state that does not have in effect an ordinance or resolution imposing the taxes under this subchapter and later brought by the buyer into the county, municipality, or special district that has imposed a tax under s. 77.71 (2).

(2m) Counties, municipalities, and special districts do not have jurisdiction to impose the tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or rental does not require recurring periodic payments and if the purchaser received the property in another county, municipality, or special district in this state and then brings the property into a county, municipality, or special district that imposes the tax under s. 77.71 (5).

(3) Counties, municipalities, and special districts have jurisdiction to impose the taxes under this subchapter on retailers who file, or who are required to file, an application under s. 77.52 (7) or who register, or who are required to register, under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged in business in the county, municipality, or special district, as provided in s. 77.51 (13g). A retailer who files, or is required to file, an application under s. 77.52 (7) or who registers, or is required to register, under s. 77.53 (9) or (9m) shall collect, report, and remit to the department the taxes imposed under this subchapter for all counties, municipalities, or special districts that have an ordinance or resolution imposing the taxes under this subchapter.

SECTION 180. 77.75 of the statutes is amended to read:

77.75 Reports. Every person subject to county, municipality, or special district sales and use taxes shall, for each reporting period, record that person's sales made in the county, municipality, or special district that has imposed those taxes separately from sales made elsewhere in this state and file a report as prescribed by the department of revenue.

SECTION 181. 77.76 (1) of the statutes is amended to read:

77.76 (1) The department of revenue shall have full power to levy, enforce, and collect county, municipality, and special district sales and use taxes and may take any action, conduct any proceeding, impose interest and penalties, and in all respects proceed as it is authorized to proceed for the taxes imposed by subch. III. The department of transportation and the department of natural resources may administer the county, municipality, and special district sales and use taxes in regard to items under s. 77.61 (1).

SECTION 182. 77.76 (2) of the statutes is amended to read:

77.76 (2) Judicial and administrative review of departmental determinations shall be as provided in

subch. III for state sales and use taxes, and no county, municipality, or special district may intervene in any matter related to the levy, enforcement, and collection of the taxes under this subchapter.

SECTION 183. 77.76 (3) of the statutes is amended to read:

77.76 (3) From the appropriation under s. 20.835 (4) (g) the department of revenue shall distribute 98.25 percent of the county taxes reported for each enacting county, minus the county portion of the retailers' discounts, to the county and shall indicate the taxes reported by each taxpayer, no later than 75 days following the last day of the calendar quarter in which such amounts were reported. In this subsection, the "county portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross county sales and use taxes payable and the denominator of which is the sum of the gross state and county sales and use taxes payable. The county taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the county taxes previously distributed. Interest paid on refunds of county sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1) (a). ~~The Except as provided in s. 77.70 (2),~~ a county may retain the amount it receives or it may distribute all or a portion of the amount it receives to the towns, villages, cities, and school districts in the county. After receiving notice from the department of revenue, a county shall reimburse the department for the amount by which any refunds, including interest, of the county's sales and use taxes that the department pays or allows in a reporting period exceeds the amount of the county's sales and use taxes otherwise payable to the county under this subsection for the same or subsequent reporting period. Any county receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

SECTION 184. 77.76 (3r) of the statutes is created to read:

77.76 (3r) The department shall distribute 98.25 percent of the municipality taxes reported for each enacting municipality, minus the municipality portion of the retailers' discounts, to the municipality and shall indicate the taxes reported by each taxpayer, no later than 75 days following the last day of the calendar quarter in which such amounts were reported. In this subsection, the "municipality portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross municipality sales and use taxes payable and the denominator of which is the sum of the gross state and municipality sales and use taxes payable. The municipality taxes distributed shall be increased or decreased to reflect sub-

sequent refunds, audit adjustments, and all other adjustments of the municipality taxes previously distributed. Interest paid on refunds of municipality sales and use taxes shall be paid at the rate paid by this state under s. 77.60 (1) (a). Any municipality receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

SECTION 185. 77.76 (4) of the statutes is amended to read:

77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected for taxes imposed by special districts under ss. 77.705 and 77.706 and 1.75 percent of the taxes collected for taxes imposed by counties under s. 77.70 and for taxes imposed by municipalities under s. 77.701 to cover costs incurred by the state in administering, enforcing, and collecting the tax. All interest and penalties collected shall be deposited and retained by this state in the general fund.

SECTION 186. 77.77 (1) (a) of the statutes is amended to read:

77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2) or the lease, rental, or license of tangible personal property and property, items, and goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this subchapter, and the incremental amount of tax caused by a rate increase applicable to those services, leases, rentals, or licenses is due, beginning with the first billing period starting on or after the effective date of the county ordinance, municipal ordinance, special district resolution, or rate increase, regardless of whether the service is furnished or the property, item, or good is leased, rented, or licensed to the customer before or after that date.

SECTION 187. 77.77 (1) (b) of the statutes is amended to read:

77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2) or the lease, rental, or license of tangible personal property and property, items, and goods specified under s. 77.52 (1) (b), (c), and (d) is not subject to the taxes under this subchapter, and a decrease in the tax rate imposed under this subchapter on those services first applies, beginning with bills rendered on or after the effective date of the repeal or sunset of a county ordinance, municipal ordinance, or special district resolution imposing the tax or other rate decrease, regardless of whether the service is furnished or the property, item, or good is leased, rented, or licensed to the customer before or after that date.

SECTION 188. 77.77 (3) of the statutes is amended to read:

77.77 (3) The sale of building materials to contractors engaged in the business of constructing, altering, repairing or improving real estate for others is not subject to the taxes under this subchapter, and the incremental amount of tax caused by the rate increase applicable to

those materials is not due, if the materials are affixed and made a structural part of real estate, and the amount payable to the contractor is fixed without regard to the costs incurred in performing a written contract that was irrevocably entered into prior to the effective date of the county ordinance, municipal ordinance, special district resolution, or rate increase or that resulted from the acceptance of a formal written bid accompanied by a bond or other performance guaranty that was irrevocably submitted before that date.

SECTION 189. 77.78 of the statutes is amended to read:

77.78 Registration. No motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft that is required to be registered by this state may be registered or titled by this state unless the registrant files a sales and use tax report and pays the county tax, municipal tax, and special district tax at the time of registering or titling to the state agency that registers or titles the property. That state agency shall transmit those tax revenues to the department of revenue.

SECTION 190. 77.84 (1) of the statutes is amended to read:

77.84 (1) **TAX ROLL.** Each clerk of a municipality in which the land is located shall enter in a special column or other appropriate place on the tax roll the description of each parcel of land designated as managed forest land, and shall specify, by the designation “MFL-O” or “MFL-C”, the acreage of each parcel that is designated open or closed under s. 77.83. The land shall be assessed and is subject to review under ch. 70. Except as provided in this subchapter, no tax may be levied on managed forest land, except that any building, improvements, and fixtures on managed forest land is subject to taxation as personal real property under ch. 70.

SECTION 191. 78.55 (1) of the statutes is amended to read:

78.55 (1) “Air carrier company” has the meaning given in s. ~~70.11(42)(a)1.~~ 76.02 (1).

SECTION 192. 79.01 (1) of the statutes is repealed.

SECTION 193. 79.01 (2d) of the statutes is repealed.

SECTION 194. 79.015 of the statutes is amended to read:

79.015 Statement of estimated payments. The department of revenue, on or before September 15 of each year, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and 79.05.

SECTION 195. 79.02 (2) (b) of the statutes is amended to read:

79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall equal 15 percent of the munic-

ipality's or county's estimated payments under ss. 79.035, 79.036, 79.037, 79.038, 79.039, and 79.04 and 100 percent of the municipality's estimated payments under s. 79.05. Upon certification by the department of revenue, the estimated payment under s. 79.05 may be distributed before the 4th Monday in July.

SECTION 196. 79.02 (3) (a) of the statutes is renumbered 79.02 (3) and amended to read:

79.02 (3) Subject to s. 59.605 (4), payments to each municipality and county in November shall equal that municipality's or county's entitlement under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and 79.05 for the current year, minus the amount distributed to the municipality or county under sub. (2) (b).

SECTION 197. 79.02 (3) (e) of the statutes is repealed.

SECTION 198. 79.035 (title) of the statutes is amended to read:

79.035 (title) County and municipal aid; before 2024.

SECTION 199. 79.035 (4) (c) 2. of the statutes is amended to read:

79.035 (4) (c) 2. Except as provided under par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 10 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

SECTION 200. 79.035 (4) (d) 2. of the statutes is amended to read:

79.035 (4) (d) 2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

SECTION 201. 79.035 (4) (e) 2. of the statutes is amended to read:

79.035 (4) (e) 2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 25 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

SECTION 202. 79.035 (4) (f) 2. of the statutes is amended to read:

79.035 (4) (f) 2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 30 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

SECTION 203. 79.035 (4) (g) of the statutes is amended to read:

79.035 (4) (g) The reduction for a municipality that has a population greater than 110,000 is an amount equal to 30 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57, plus an amount equal to the municipality's population multiplied by the amount determined under par. (b) 1., except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 35 cents for each \$1,000 in equalized value, as determined under s. 70.57.

SECTION 204. 79.035 (4) (h) of the statutes is amended to read:

79.035 (4) (h) The reduction determined under par. (c), (d), (e), or (f) for a town or village may not exceed the lesser of an amount equal to 25 percent of the town's or village's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or the amount determined under par. (c) 2., (d) 2., (e) 2., or (f) 2. based on equalized value.

SECTION 205. 79.035 (4) (i) of the statutes is amended to read:

79.035 (4) (i) The reduction for a county is the amount determined under par. (b) 2. multiplied by the county's population, except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the county's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the county's equalized value, as determined under s. 70.57.

SECTION 206. 79.035 (5) of the statutes is amended to read:

79.035 (5) Except as provided in subs. (6), (7), and (8), for the distribution in 2013 and in subsequent years ending with 2023, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under this section for 2012.

SECTION 207. 79.035 (5) of the statutes, as affected by 2019 Wisconsin Act 19 and 2023 Wisconsin Act ... (this act), is repealed and recreated to read:

79.035 (5) Except as provided in subs. (7) and (8), for the distribution in 2013 and in subsequent years ending with 2023, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under this section for 2012.

SECTION 208. 79.035 (6) of the statutes is amended to read:

79.035 (6) Beginning with the distributions in 2016 and ending with the distributions in ~~2035~~ 2023, the

annual payment under s. 79.02 (1) to a county in which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount otherwise determined for the county under this section, minus \$4,000,000.

SECTION 209. 79.035 (8) of the statutes is amended to read:

79.035 (8) Beginning with the distributions in 2021 and ending with the distributions in 2023, the department of revenue shall increase the payment to each county and municipality under this section by the amount the county or municipality reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year. The department shall decrease the total amount to be distributed to all counties and municipalities by the total of all amounts reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year and reduce each payment to a county or municipality under this section in proportion to the entity's share of the total distribution.

SECTION 210. 79.036 of the statutes is created to read:

79.036 County and municipal aid; beginning in 2024. (1) Except as provided in subs. (2), (3), and (4), for the distribution in 2024 and in subsequent years, each county and municipality shall receive payments under this section as follows:

(a) For the distribution in 2024, each county and municipality shall receive a payment equal to the amount it received under s. 79.035 in 2023.

(b) For the distribution in 2025 and subsequent years, each county and municipality shall receive a payment equal to the proportion of the total payments from the county and municipal aid account under s. 25.491 (2) that the county or municipality received in 2024 multiplied by the amount for the year in the county and municipal aid account under s. 25.491 (2).

(2) Beginning with the distributions in 2024 and ending with the distributions in 2035, the annual payment under s. 79.02 (1) to a county in which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount otherwise determined for the county under this section, minus \$4,000,000.

(3) (a) The department of administration shall reduce the payment under this section to each county and municipality that receives a grant under s. 16.047 (4m) for replacement of public transit vehicles in an urban mass transit system by an amount determined as follows:

1. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 6. cm. or d. and serving a population exceeding 200,000, 75 percent of the total amount of grants received under s. 16.047 (4m).

2. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 7. and serving a population of at least 50,000, 20 percent of the total amount of grants received under s. 16.047 (4m).

3. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 8. and serving a

population of less than 50,000, 10 percent of the total amount of grants received under s. 16.047 (4m).

(b) Beginning with the first payment due under s. 79.02 (1) after the county or municipality receives a grant under s. 16.047 (4m), the department of administration shall apply the reduction determined under par. (a) for each county and municipality by reducing 10 consecutive annual payments under s. 79.02 (1) to the county or municipality by equal amounts.

(4) Beginning with the distributions in 2024, the department of revenue shall increase the payment to each county and municipality under this section by the amount the county or municipality reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year. The department shall decrease the total amount to be distributed to all counties and municipalities by the total of all amounts reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year and reduce each payment to a county or municipality under this section in proportion to the entity's share of the total distribution.

SECTION 211. 79.036 (1) (intro.) of the statutes, as created by 2023 Wisconsin Act (this act), is repealed and recreated to read:

79.036 (1) (intro.) Except as provided in subs. (3) and (4), for the distribution in 2024 and in subsequent years, each county and municipality shall receive payments under this section as follows:

SECTION 212. 79.036 (2) of the statutes, as created by 2023 Wisconsin Act (this act), is repealed.

SECTION 213. 79.037 of the statutes is created to read:

79.037 Supplemental county and municipal aid.

(1) Beginning with the distributions in 2024, each county and municipality shall receive in each year a payment from the supplemental county and municipal aid account to be used for law enforcement, fire protection, emergency medical services, emergency response communications, public works, courts, and transportation, except that no amounts received under this subsection may be used for administrative services.

(2) In 2024, the department of revenue shall determine the amount of the payments under this section as follows:

(a) Each county shall receive an amount equal to 10 percent of the amount received by the county in 2022 under s. 79.035 or the sum of the following, whichever is greater:

1. Fifty thousand dollars.

2. The amount determined as follows or zero, whichever is greater:

a. Determine the county's levy limit under s. 66.0602 as if the valuation factor was 2 percent in 2021.

b. Subtract from the amount determined under subd. 2. a. the county's base levy in 2021 adjusted only as described in s. 66.0602 (2) (b).

3. The amount determined as follows:

a. Add the amount received by the county in 2022 under s. 79.035 and the amounts determined under subs. 1. and 2.

b. Divide the amount determined under subd. 3. a. by the county's population in 2022.

c. Determine the maximum amount determined under subd. 3. b. among all counties.

d. Multiply the amount determined under subd. 3. c. by 1.5.

e. Divide the amount determined under subd. 3. b. by the amount determined under subd. 3. d.

f. Subtract the amount determined under subd. 3. e. from 1.

g. Multiply the amount determined under subd. 3. f. by an amount equal to 10 times the county's population in 2022.

h. Multiply the amount determined under subd. 3. g. by 0.689758.

(ag) In addition to the payment under par. (a), each county for which the quotient of the total amount received in 2024 under par. (a) and s. 79.036 divided by the county's population in 2022 is less than 10 shall receive an amount calculated as follows:

1. Multiply the county's population in 2022 by 10.

2. Subtract the total amount received by the county in 2024 under par. (a) and s. 79.036 from the amount determined under subd. 1.

(ar) In addition to the payment under par. (a), each county for which the quotient of the amount received in 2024 under par. (a) divided by the amount received in 2024 under s. 79.036 is less than 5 shall receive an amount calculated as follows:

1. Divide the amount received by the county in 2024 under s. 79.036 by the amount received in 2024 under par. (a).

2. Divide the amount determined under subd. 1. by 169.943.

3. Multiply the amount determined under subd. 2. by \$17,490,600.

(b) Each city, village, and town with a population in 2022 under 5,000 shall receive an amount equal to 20 percent of the amount received by the city, village, or town in 2024 under s. 79.036 or the amount calculated as follows, whichever is greater:

1. Multiply the population of the city, village, or town in 2022 by 0.00001052.

2. Subtract the amount determined under subd. 1. from 16.813.

3. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 2.

4. Add the amount determined under subd. 3. to 30,000.

(c) Each city, village, and town with a population in 2022 of at least 5,000 and not more than 30,000 shall receive an amount equal to the sum of the following:

1. Twenty percent of the amount received by the city, village, or town under s. 79.036 or the amount calculated as follows, whichever is greater:

a. Multiply the population of the city, village, or town in 2022 by 0.00001659.

b. Subtract the amount determined under subd. 1. a. from 14.5.

c. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 1. b.

d. Add the amount determined under subd. 1. c. to 25,700.

2. The amount calculated as follows:

a. Divide the population of the city, village, or town in 2022 by the sum of the population in 2022 of all cities, villages, and towns with a population in 2022 of at least 5,000 and not more than 30,000.

b. Multiply the amount determined under subd. 2. a. by \$15,000,000.

(d) Each city, village, and town with a population in 2022 greater than 30,000 and less than 110,000, shall receive an amount equal to 20 percent of the amount received by the city, village, or town in 2024 under s. 79.036 or the amount calculated as follows, whichever is greater:

1. Multiply the population of the city, village, or town in 2022 by 0.00001659.

2. Subtract the amount determined under subd. 1. from 14.5.

3. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 2.

4. Add the amount determined under subd. 3. to 25,700.

(e) In addition to the payment under par. (d), each city, village, and town with a population in 2022 of at least 30,000 and not more than 50,000 shall receive an amount calculated as follows:

1. Divide the population of the city, village, or town in 2022 by the sum of the population in 2022 of all cities, villages, and towns with a population in 2022 of at least 30,000 and not more than 50,000.

2. Multiply the amount determined under subd. 1. by \$5,000,000.

(f) Each city, village, and town with a population in 2022 of 110,000 or more shall receive an amount equal to 10 percent of the amount received by the city, village, or town in 2024 under s. 79.036 or the amount calculated as follows, whichever is greater:

1. Multiply the population of the city, village, or town in 2022 by 0.00001659.

2. Subtract the amount determined under subd. 1. from 14.5.

3. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 2.

4. Add the amount determined under subd. 3. to 25,700.

(3) For the distribution in 2025 and subsequent years, each county and municipality shall receive a payment under this section equal to the proportion of the total payments from the supplemental county and municipal aid account under s. 25.491 (9) that the county or municipality received in 2024 multiplied by the amount for the year in the supplemental county and municipal aid account under s. 25.491 (9).

SECTION 214. 79.038 of the statutes is created to read:

79.038 Innovation grants and innovation planning grants. (1) INNOVATION GRANTS. (a) Beginning on the date identified in the notice under 2023 Wisconsin Act (this act), section 244 (1), counties and municipalities may apply to the department of revenue, in the form and manner prescribed by the department, for innovation grants to be used to implement innovation plans. For purposes of this subsection, an “innovation plan” is a plan submitted by a county or municipality to transfer county or municipal services or duties described in par. (b) to a county, municipality, nonprofit organization, or private entity. The department may approve an application by a county or municipality for a grant under this subsection only if the county or municipality enters into an agreement or contract to transfer services or duties described in par. (b) to a county, municipality, nonprofit organization, or private entity, and all of the following apply:

1. The county or municipality provides to the department a copy of a signed agreement or contract with a county, municipality, nonprofit organization, or private entity to transfer one or more services or duties to the county, municipality, nonprofit organization, or private entity, and the agreement or contract satisfies all of the following:

a. The agreement or contract specifies the services or duties to be transferred to the county, municipality, nonprofit organization, or private entity.

am. The agreement or contract is entered into no earlier than the date identified in the notice under 2023 Wisconsin Act (this act), section 244 (1).

b. The agreement or contract transfers all services or duties specified under subd. 1. a. for a period of time that is at least twice the length of the period described in par. (d) 1. that remains on the date that the application is submitted.

c. The agreement or contract indicates the cost to the county or municipality transferring a service or duty of performing each service or duty specified under subd. 1. a. in the year immediately preceding the transfer of the service or duty under the agreement or contract, and, if the agreement or contract transfers a service or duty specified under subd. 1. a. to a county or municipality, the cost to the county or municipality to which the service or duty is transferred of performing each transferred service or duty in the year immediately preceding the transfer of the service or duty.

d. The agreement or contract specifies the amount that the county or municipality will pay to the county, municipality, nonprofit organization, or private entity to which the service or duty is transferred of performing each service or duty specified under subd. 1. a. for the entire term of the agreement or contract.

e. The agreement or contract specifies the allocation of grant moneys between the counties or municipalities that are parties to the agreement or contract.

2. The county or municipality provided all services or duties specified under subd. 1. a. in the year immediately preceding the year that the services or duties are transferred under the agreement or contract described in subd. 1.

(b) 1. The department of revenue may award a grant for an agreement or contract under par. (a) only for a transfer of one or more of the following services or duties, and only if the innovation plan indicates that the transfer will realize a projected savings of at least 10 percent of the total cost of providing the service or duty:

a. Public safety, including law enforcement, but not including jails.

b. Fire protection.

c. Emergency services.

d. Courts.

e. Jails.

f. Training.

g. Communications.

h. Information technology.

i. Administration, including staffing, payroll, and human resources.

j. Public works.

k. Economic development and tourism.

L. Public health.

m. Housing, planning, and zoning.

n. Parks and recreation.

2. For purposes of this subsection, the total cost of providing a service under subd. 1. includes the cost of wages, fringe benefits, training, and equipment associated with providing the service.

3. In calculating the projected savings under this paragraph to be realized by a transfer of fire protection or emergency medical services involving an entity that engages volunteer fire fighters or emergency medical services practitioners, the department shall attribute to all volunteer fire fighter or emergency medical services practitioner positions fair market compensation for the services provided by the volunteer fire fighter or emergency medical services practitioner positions. The department shall promulgate rules specifying the method of determining fair market compensation for the services provided by a volunteer fire fighter position and emergency medical services practitioner position for purposes of this paragraph.

(c) 1. The department may not approve a grant under par. (a) after the end of the 4th fiscal year after the date identified in the notice under 2023 Wisconsin Act (this act), section 244 (1).

2. The department may distribute a total of up to \$300,000,000 in payments under this subsection.

3. The department may not approve a grant under par. (a) if distributing all payments for the grant and all other grants awarded under this subsection as provided in par. (d) would result in the distribution of an amount that exceeds the amount under subd. 2.

(d) 1. A grant awarded under par. (a) shall be distributed in payments made each year during the period consisting of the first fiscal year that begins after the date identified in the notice under 2023 Wisconsin Act (this act), section 244 (1), and the following 2 fiscal years. Except as provided in subds. 2., 3., and 4., with regard to an innovation plan involving only counties and municipalities, the amount of the grant awarded under par. (a) for that plan to be distributed in each year is equal to 25 percent of the total costs specified under par. (a) 1. c. of performing the services and duties covered by the innovation plan in the year immediately preceding the transfer of the services or duties, excluding the costs specified under par. (a) 1. c. paid by the county or municipality with the highest total costs of performing the services or duties covered by the innovation plan in the year immediately preceding the transfer of the services or duties. Except as provided in subds. 2., 3., and 4., with regard to an innovation plan involving the transfer of a service or duty to a nonprofit organization or private entity, the amount of the grant awarded under par. (a) for that plan to be distributed in each year is equal to 25 percent of the total costs specified under par. (a) 1. c. of performing the transferred services and duties in the year immediately preceding the transfer of the services or duties.

2. No county or municipality may receive a total amount of payments distributed during a year under this subsection that exceeds \$10,000,000.

3. The department of revenue shall notify the department of administration of any county or municipality that failed to realize its projected savings as required under par. (e) 2. a. or b., and the department of administration shall withhold from the next payment to the county or municipality an amount equal to the difference between the amount of savings required to be realized under par. (e) 2. a. or b. and the actual amount of savings realized.

4. The department shall allocate the grant moneys distributed under this paragraph as provided by the agreement or contract under par. (a) 1. e.

(e) 1. The department of revenue shall give priority to county and municipal innovation plans that attempt to realize savings for public safety, fire protection, and emergency services while maintaining the appropriate level of such services. After the department awards grants to priority applicants, the department may award

other counties and municipalities a prorated share of the remaining amount allocated under s. 25.491 (10).

2. a. Each applicant under this paragraph shall certify to the department that the county or municipality shall realize half of the projected savings under its plan no later than 24 months after first receiving a distribution for the grant.

b. Each applicant under this paragraph shall certify to the department that the county or municipality shall realize the full amount of the projected savings under its plan no later than 36 months after first receiving a distribution for the grant.

(f) 1. Each year during the period described in par. (d) during which grants are distributed, the department of revenue shall audit at least 10 percent of the grants awarded under par. (a) for which at least 24 months have passed since the first distribution under the grant.

2. Each year during the period during which grants under par. (a) are awarded, no later than December 31, the department of revenue shall submit a report to the joint committee on finance concerning all grants awarded under par. (a).

(2) INNOVATION PLANNING GRANTS. Beginning in 2024, a municipality with a population not exceeding 5,000 may apply to the department of revenue, in the form and manner prescribed by the department, for a grant to be used only for staffing and consultant expenses for planning the transfer of one or more of the services listed under sub. (1) (b). No municipality may receive more than \$100,000 for each project plan submitted under this paragraph and approved by the department of revenue.

SECTION 215. 79.039 of the statutes is created to read:

79.039 Certain reductions. (1) For the distribution in 2024 and subsequent years, if in any year a county or municipality fails to satisfy the requirements under s. 62.90 (5) (a) or 66.0608 (2m), the secretary of administration shall reduce the county's or municipality's total of payments under ss. 79.036 and 79.037 for the next year by 15 percent.

(1m) For the distribution in 2024 and subsequent years, if in any year a municipality fails to satisfy the requirements under s. 62.90 (5) (bm), the secretary of administration shall reduce the municipality's payment under s. 79.037 for the next year by 15 percent.

(2) (a) 1. If in any year a county that imposes the tax under s. 77.70 (2) fails to make the contribution to its retirement system's unfunded actuarial accrued liability, as required under s. 77.70 (2) (a), the department of revenue shall reduce the county's total of payments under ss. 79.035, 79.036, and 79.037 for that year by the amount of the unpaid contribution and direct the department of administration to pay that amount towards the retirement system's unfunded actuarial accrued liability.

2. If in any year a county that imposes the tax under s. 77.70 (2) uses the revenue from that tax for an expendi-

ture that is not authorized under s. 77.70 (2), the department of revenue shall reduce the county's total of payments under ss. 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized expenditure and direct the department of administration to pay to the county the reduced amount.

(b) 1. If in any year a municipality that imposes the tax under s. 77.701 fails to make the contribution to its retirement system's unfunded actuarial accrued liability, as required under s. 77.701 (1), the department of revenue shall reduce the municipality's total of payments under ss. 79.035, 79.036, and 79.037 for that year by the amount of the unpaid contribution and direct the department of administration to pay that amount towards the retirement system's unfunded actuarial accrued liability.

2. If in any year a municipality that imposes the tax under s. 77.701 uses the revenue from that tax for an expenditure that is not authorized under s. 77.701, the department of revenue shall reduce the municipality's total of payments under ss. 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized expenditure and direct the department of administration to pay to the municipality the reduced amount.

SECTION 216. 79.05 (2) (c) of the statutes is amended to read:

79.05 (2) (c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, grants received from the state or federal government for the purpose of providing law

enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

SECTION 217. 79.05 (3) (d) of the statutes is amended to read:

79.05 (3) (d) Multiply the amount under par. (c) by the amount for the year under s. 79.01 (1), 2021 stats.

SECTION 217m. 79.05 (4) of the statutes is created to read:

79.05 (4) Notwithstanding subs. (2) and (3), in 2025, each municipality shall receive a payment under this section that is equal to the amount of the payment received by the municipality under this section in 2024.

SECTION 218. 79.0965 of the statutes is created to read:

79.0965 State aid; repeal of personal property tax.

(1) Beginning in 2025, the department of administration shall pay to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the property taxes levied on the items of personal property described under s. 70.111 (28) for the property tax assessments as of January 1, 2023.

(2) (a) Each municipality shall report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on the items of personal property described under s. 70.111 (28) for the property tax assessments as of January 1, 2023, on behalf of the municipality and on behalf of other taxing jurisdictions.

(b) Each taxing jurisdiction shall report to the department of revenue, in the time and manner determined by the department, any information the department considers necessary to administer this section.

(c) If a municipality does not timely electronically file the report required by the department of revenue under par. (a), the following reductions will be made to the municipality's personal property aid distributed under sub. (1) in 2025:

1. Reduction of 25 percent, if not filed by June 30, 2024.

2. Forfeiture of the municipality's aid under sub. (1), if not filed by July 15, 2024.

(d) If a municipality does not electronically file the report required by the department of revenue under par. (a) by July 15, 2024, the department may use the best information available to calculate the aid to distribute under sub. (1) in 2025 to the applicable taxing jurisdictions.

(3) Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the amount the taxing jurisdiction receives under sub. (1). The amount that would

have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter.

SECTION 219. 101.02 (7y) of the statutes is created to read:

101.02 (7y) (a) In this subsection, “quarry” has the meaning given in s. 66.0441 (2) (g).

(b) Notwithstanding sub. (7) (a), and except as provided in this subsection and s. 66.0441 (3) (d), a city, village, town, or county may not make or enforce a local order that limits blasting at a quarry.

(c) A city, village, town, or county may petition the department for an order granting the city, village, town, or county the authority to impose additional restrictions and requirements related to blasting on the operator of a quarry. If a city, village, town, or county submits a petition under this paragraph because of concerns regarding the potential impact of blasting on a qualified historic building, as defined in s. 101.121 (2) (c), the department may require the operator of the quarry to pay the costs of an impact study related to the qualified historic building.

(d) If the department issues an order under this subsection, the order may grant the city, village, town, or county the authority to impose restrictions and requirements related to blasting at the quarry that are more restrictive than the requirements under s. 101.15 related to blasting and rules promulgated by the department under s. 101.15 (2) (e) related to blasting.

(e) The department may not charge a fee to a city, village, town, or county in connection with a petition submitted under par. (c).

SECTION 219n. 111.70 (4) (mc) 7. of the statutes is created to read:

111.70 (4) (mc) 7. In any municipality with a retirement system established under chapter 396, laws of 1937, any terms of such a retirement system, including, but not limited to, the contribution rates, pension benefit calculation, or factors used to calculate a pension benefit under the system, with any bargaining unit composed of public safety employees. For such a retirement system, the terms of the system, including, but not limited to, the contribution rates, pension benefit calculation, or factors used to calculate a pension benefit under the system for employees who are part of a bargaining unit composed of public safety employees, shall be the same as those in effect on December 30, 2022.

SECTION 219p. 111.70 (4) (mc) 8. of the statutes is created to read:

111.70 (4) (mc) 8. In any municipality with a retirement system established under chapter 201, laws of 1937, any terms of such a retirement system, including, but not limited to, the costs, payments, contribution rates, pension benefit calculation, or design, including all impacts or effects that any changes made to the retirement system

might have upon the wages, hours, or conditions of employment, with any bargaining unit composed of public safety employees or any employees treated as public safety employees under par. (bn).

SECTION 220. 115.385 (1) (e) of the statutes is created to read:

115.385 (1) (e) All of the following information derived from statistics reported under s. 118.124:

1. The total number of incidents per 100 pupils reported by the school or school district.

2. The average total number of incidents per 100 pupils reported statewide.

3. The total number of incidents listed under s. 118.124 (2) (a) 1., 2., 4., and 8. per 100 pupils reported by the school or school district.

4. The average total number of incidents listed under s. 118.124 (2) (a) 1., 2., 4., and 8. per 100 pupils reported statewide.

SECTION 221. 115.385 (1g) (g) of the statutes is created to read:

115.385 (1g) (g) The department may not consider the statistics reported by a school or school district under s. 118.124.

SECTION 222. 118.124 of the statutes is created to read:

118.124 Statistics of crimes and other safety-related incidents. (1) In this section:

(a) “Participating private high school” means a private school participating in a parental choice program under s. 118.60 or 119.23 that operates high school grades.

(b) “Public high school” means a public school, including a charter school, that operates high school grades.

(2) (a) Subject to par. (b), beginning in the 2024–25 school year, a public high school and a participating private high school shall collect and maintain statistics of incidents of the following:

1. Homicide.

2. Sexual assault.

3. Burglary, robbery, or theft.

4. Battery, substantial battery, or aggravated battery under s. 940.19.

5. Arson.

6. Use or possession of alcohol, a controlled substance, as defined in s. 961.01 (4), or a controlled substance analog, as defined in s. 961.01 (4m).

7. Possession of a firearm in violation of s. 948.605 (2).

8. A violation of a municipal ordinance relating to disorderly conduct.

(b) The requirement under par. (a) applies only to an incident that satisfies all of the following:

1. The incident occurred during one of the following:

a. School hours.

b. A school-sanctioned event that occurred before or after school hours.

c. The transportation of pupils to or from school.

2. The incident occurred on one of the following:

a. Property owned or leased by the school district in which the public high school is located, by the operator of the charter school, or by the governing body of the participating private high school.

b. Transportation, including all of the methods of transportation described in ss. 121.55 and 121.555, provided by the public high school, participating private high school, or school district.

3. The incident was reported to law enforcement, and, as a result of the incident, a charge was filed or a citation was issued.

(3) (a) Annually, each public high school in a school district other than a charter school established under s. 118.40 (2r) or (2x) shall report the statistics collected under sub. (2) to the school board. Annually, by July 31, each school board shall submit to the department a report that includes the statistics reported under this paragraph by each public high school in the school district and aggregate statistics collected under sub. (2) for all of the public high schools in the school district other than charter schools established under s. 118.40 (2r) or (2x).

(b) Annually, by July 31, each operator of a charter school established under s. 118.40 (2r) or (2x) that operates high school grades and the governing body of each participating private high school shall submit to the department the statistics the operator or governing body collected under sub. (2).

(c) No school board, operator of a charter school established under s. 118.40 (2r) or (2x), or governing body of a participating private high school may include the identity of a pupil in a report under this subsection.

(4) The department shall promulgate rules to administer this section, including a rule that requires public high schools, participating private high schools, and school districts to collect and report statistics of incidents under this section in accordance with the uniform crime reporting system of the department of justice.

(5) The department of justice shall cooperate with the department to develop a reporting system under this section that incorporates the uniform crime reporting system of the department of justice.

SECTION 223. 119.04 (1) of the statutes is amended to read:

119.04 (1) Subchapters IV, V and VII of ch. 115, ch. 121 and ss. 66.0235 (3) (c), 66.0603 (1m) to (3), 115.01 (1) and (2), 115.28, 115.31, 115.33, 115.34, 115.343, 115.345, 115.363, 115.364, 115.365 (3), 115.366, 115.367, 115.38 (2), 115.415, 115.445, 118.001 to 118.04, 118.045, 118.06, 118.07, 118.075, 118.076, 118.10, 118.12, ~~118.124~~, 118.125 to 118.14, 118.145 (4), 118.15, 118.153, 118.16, 118.162, 118.163, 118.164, 118.18, 118.19, 118.196, 118.20, 118.223, 118.225,

118.24 (1), (2) (c) to (f), (6), (8), and (10), 118.245, 118.25, 118.255, 118.258, 118.291, 118.292, 118.293, 118.2935, 118.30 to 118.43, 118.46, 118.50, 118.51, 118.52, 118.53, 118.55, 118.56, 120.12 (2m), (4m), (5), and (15) to (27), 120.125, 120.13 (1), (2) (b) to (g), (3), (14), (17) to (19), (26), (34), (35), (37), (37m), and (38), 120.137, 120.14, 120.20, 120.21 (3), and 120.25 are applicable to a 1st class city school district and board but not, unless explicitly provided in this chapter or in the terms of a contract, to the commissioner or to any school transferred to an opportunity schools and partnership program.

SECTION 224. 174.065 (3) of the statutes is amended to read:

174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog license taxes may be collected in the same manner as in s. 74.55 and a civil action under ch. 799 for the collecting of personal property taxes, if the action is brought within 6 years after the January 1 of the year in which the taxes are required to be paid.

SECTION 225. 252.03 (2j) of the statutes is created to read:

252.03 (2j) A local health officer may not issue a mandate to close any business in order to control an outbreak or epidemic of communicable disease for longer than 30 days unless the governing body of the political subdivision in which the order is intended to apply approves one extension of the order, not to exceed 30 days. A mandate to close more than one business as provided under this subsection may not distinguish between essential and nonessential businesses. In this subsection, “political subdivision” means a city, village, town, or county.

SECTION 226. 256.15 (1) (ij) of the statutes is created to read:

256.15 (1) (ij) “Interfacility transport” means any transfer of a patient between health care facilities or any nonemergent transfer of a patient.

SECTION 227. 256.15 (4) (a) 4. of the statutes is created to read:

256.15 (4) (a) 4. If the ambulance is engaged in a nonemergent interfacility transport, one emergency medical technician who is in the patient compartment during transport of the patient and one individual who has a certification in cardiopulmonary resuscitation, through a course approved by the department.

SECTION 228. 256.15 (4m) (d) of the statutes is amended to read:

256.15 (4m) (d) A rural ambulance service provider that is intending to upgrade its service under par. (b) shall submit to the department an update to its operational plan including a description of its intention to upgrade. The department may not require a rural ambulance service provider to stock an ambulance with equipment to perform all functions that the emergency medical services practitioner with the highest level of license may perform

in order to upgrade the ambulance service level under par. (b).

SECTION 229. 256.15 (8) (b) 3. of the statutes is amended to read:

256.15 (8) (b) 3. The individual satisfactorily completes an emergency medical responder course that meets or exceeds the guidelines issued by the National Highway Traffic Safety Administration under 23 CFR 1205.3 (a) (5), that includes training for response to acts of terrorism, and that is approved by the department. Any relevant education, training, instruction, or other experience that an applicant for initial certification as an emergency medical responder who is not affiliated with an ambulance service provider or emergency medical services program obtained in connection with any military service, as defined in s. 111.32 (12g), satisfies the completion of an emergency medical responder course, if the applicant demonstrates to the satisfaction of the department that the education, training, instruction, or other experience obtained by the applicant is substantially equivalent to the emergency medical responder course.

SECTION 230. 256.15 (8) (bm) of the statutes is created to read:

256.15 (8) (bm) The department may not require an applicant for certification as an emergency medical responder to register with or take the examination of the national registry of emergency medical technicians. An ambulance service provider or another emergency medical services program may require an emergency medical responder to register with or take the examination of the national registry of emergency medical technicians as a condition of being employed by or volunteering with the provider or program.

SECTION 231. 256.15 (8) (fm) of the statutes is created to read:

256.15 (8) (fm) Except as provided in ss. 256.17 and 256.18, the department shall issue a certificate as an emergency medical responder, without requiring satisfactory completion of any instruction or training that may be required under par. (b), to any individual who meets the criteria under par. (b) 1. and 2. and has obtained relevant education, training, and experience in connection with military service, as defined in s. 111.32 (12g). The determination of whether an individual has obtained relevant education, training, and experience is solely within the discretion of the ambulance service provider or emergency medical services program with which the individual intends to be employed or to volunteer.

SECTION 232. 256.15 (10m) of the statutes is created to read:

256.15 (10m) **EXCLUSIVE ARRANGEMENTS PROHIBITED.** An ambulance service provider or emergency medical services program may not prohibit an emergency medical responder or emergency medical services practitioner who is employed by or volunteering with the ambulance service provider or emergency medical ser-

vices program from being employed by or volunteering with another ambulance service provider or emergency medical services program.

SECTION 233. 256.35 (3s) (bm) 5. of the statutes is created to read:

256.35 (3s) (bm) 5. Public safety answering points are eligible to receive a grant under subd. 1. without regard as to whether the public safety answering point is located in a county that is participating in an emergency services IP network contract described under par. (b).

SECTION 234. 706.05 (2m) (b) 3. of the statutes is created to read:

706.05 (2m) (b) 3. Descriptions of property specified under s. 70.17 (3).

SECTION 235. 815.18 (3) (intro.) of the statutes is amended to read:

815.18 (3) **EXEMPT PROPERTY.** (intro.) The debtor's interest in or right to receive the following property is exempt, except as specifically provided in this section and ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

SECTION 236. 978.05 (6) (a) of the statutes is amended to read:

978.05 (6) (a) Institute, commence or appear in all civil actions or special proceedings under and perform the duties set forth for the district attorney under ch. 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4), 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86, 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and 938 as the judge may request and perform all appropriate duties and appear if the district attorney is designated in specific statutes, including matters within chs. 782, 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority of the county board to designate, under s. 48.09 (5), that the corporation counsel provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6) or 938.09 (6), the district attorney as an appropriate person to represent the interests of the public under s. 48.14 or 938.14.

SECTION 237. Laws of 1937, chapter 201, section 1 (4), as last affected by laws of 1947, chapter 357, is amended to read:

[Laws of 1937, chapter 201] Section 1 (4) "Employee" shall mean any person regularly employed by the county at an annual wage or salary payable at stated intervals, including any person who is employed by the state but who receives part of his wage or salary from the county * * *, but not including any person in the service of a county with a population of at least 750,000 who was not an active employe of the county on December 31 of the year that an ordinance goes into effect under s. 77.70 (2) (a) of the statutes, and who is hired by the county after December 31 of the year that an ordinance goes into

effect under s. 77.70 (2) (a) of the statutes with respect to the position to which the person is hired after that date, irrespective of whether the person was previously an employe of the county. Such a person may not accrue any further service under the retirement system of the county. In the event of a question arising as to the right of any person in the service of the county to be classified as an employe under this act, the decision of the board shall be final. “Employe” does not include any individual eligible to participate in a retirement plan established by a county with a population of at least 750,000 under the federal Omnibus Budget Reconciliation Act of 1990.

SECTION 238. Laws of 1937, chapter 201, section 14A is created to read:

[Laws of 1937, chapter 201] Section 14A. TERMINATION OF RETIREMENT SYSTEM. The board of a system in a county with a population of at least 750,000 shall terminate the retirement system within a practicable time after the final payment has been made to members or their beneficiaries, in accordance with any requirements of the federal Internal Revenue Code. At no time after July 1, 2023, or the effective date of this section [LRB inserts date], whichever is later, may a county create a new retirement system under chapter 201, laws of 1937. This section does not apply to any individual eligible to participate in a retirement plan established by a county with a population of at least 750,000 under the Omnibus Budget Reconciliation Act of 1990.

SECTION 239. Laws of 1937, chapter 201, section 21, as created by laws of 1965, chapter 405, is amended to read:

[Laws of 1937, chapter 201] Section 21. For the purpose of best protecting the employes subject to this act by granting supervisory authority over each retirement system created hereunder to the governmental unit most involved therewith, it is declared to be the legislative policy that the future operation of each such retirement system is a matter of local affair and government and shall not be construed to be a matter of state-wide concern. Each county which is required to establish and maintain a retirement system pursuant to this act is hereby empowered, by county ordinance, to make any changes in such retirement system which hereafter may be deemed necessary or desirable for the continued operation of such retirement system, but no such change shall operate to diminish or impair the annuities, benefits or other rights of any person who is a member of such retirement system prior to the effective date of any such change. In a county with a population of at least 750,000 that has established a retirement system pursuant to this act, the county and board shall continue to amend, create, and repeal ordinances and rules, administer benefits, discharge their duties with respect to the retirement system, and take any other actions necessary to administer the system and maintain the qualified tax status of the system under the federal Internal Revenue Code until the plan is termi-

nated under section 14A of this act. The county and board may not, except as required for compliance with federal law, increase or in any way enhance the benefits for employes who remain in the retirement system.

SECTION 240. Laws of 1937, chapter 396, section 1 (3) (b) is amended to read:

[Laws of 1937, chapter 396] Section 1 (3) (b). “City agency” shall mean any board, commission, division, department, office or agency of the city government, including its sewerage commission, school board, auditorium board, fire and police departments, annuity and pension board, board of vocational and adult education, Wisconsin Center District, housing authority, water department, Veolia Milwaukee with respect to employes who are participants in the retirement system of Milwaukee on the effective date of this paragraph [LRB inserts date], and public school teachers’ annuity and retirement fund, by which an employe of the city or city agency is paid.

SECTION 241. Laws of 1937, chapter 396, section 1 (4) (e) 2m. is created to read:

[Laws of 1937, chapter 396] Section 1 (4) (e) 2m. Who are in the service of a city of the first class, or a city agency of a city of the first class in a county with a population of at least 750,000; who are hired by the city or city agency after December 31 of the year that an ordinance goes into effect under s. 77.701 (1) of the statutes; and who were not active employes of the city or a city agency on that date, with respect to the position to which the person is hired after that date, irrespective of whether the person was previously an employe of the city or a city agency. Such a person may not accrue any further service under the retirement system of the city.

SECTION 242. Laws of 1937, chapter 396, section 15 (1), as created by laws of 1947, chapter 441, is renumbered section 15 (1) (intro.) and amended to read:

[Laws of 1937, chapter 396] Section 15 (1) (intro.) For the purpose of giving to cities of the first class the largest measure of self-government with respect to pension annuity and retirement systems compatible with the constitution and general law, it is hereby declared to be the legislative policy that all future amendments and alterations to this act are matters of local affair and government and shall not be construed as an enactment of state-wide concern. Cities of the first class are hereby empowered to amend or alter the provisions of this act in the manner prescribed by section 66.01 of the statutes; provided that no such amendment or alteration shall modify the annuities, benefits or other rights of any persons who are members of the system prior to the effective date of such amendment or alteration. In a city of the first class in a county with a population of at least 750,000 that has established a retirement system pursuant to this act, the city and board shall continue to amend, create, and repeal ordinances and rules, administer benefits, discharge their duties with respect to the retirement system,

and take any other actions necessary to administer the system and maintain the qualified tax status of the system under the federal Internal Revenue Code until the plan is terminated under section 16A of this act. The city and board may not make any of the following changes to the retirement system for employees who remain in the retirement system:

SECTION 242m. Laws of 1937, chapter 396, section 15 (1) (a) to (e) are created to read:

[Laws of 1937, chapter 396] Section 15 (1) (a) Except as required for compliance with federal law, increase or enhance the retirement benefit.

(b) For policemen, any changes to the system that are contrary to the agreement between the City of Milwaukee and the Milwaukee Police Association, Local #21, I.U.P.A., AFL–CIO effective January 1, 2020 through December 31, 2022.

(c) For policemen who are supervisors, any changes to the system that are contrary to the agreement between the City of Milwaukee and the Milwaukee Police Supervisors' Organization effective January 1, 2022 through December 31, 2022.

(d) For firemen, any changes to the system that are contrary to the agreement between the City of Milwaukee and the Milwaukee Professional Fire Fighters' Association Local #215, IAFF, AFL–CIO effective January 1, 2021 through December 31, 2022.

(e) Any changes to the system that are contrary to any benefits or payments as defined in Chapters 34 and 36 of the City of Milwaukee City Charter in 2022 that are applicable to policemen and firemen.

SECTION 243. Laws of 1937, chapter 396, section 16A is created to read:

[Laws of 1937, chapter 396] Section 16A. TERMINATION OF RETIREMENT SYSTEM. The retirement system shall be terminated within a practicable time after the final payment has been made to members or their beneficiaries, in accordance with any requirements of the federal Internal Revenue Code. At no time after July 1, 2023, or the effective date of this section [LRB inserts date], whichever is later, may a city create a retirement system under chapter 396, laws of 1937.

SECTION 244. Nonstatutory provisions.

(1) NOTICE OF FILING INNOVATION GRANT PROGRAM RULES. At the same time the department of revenue files with the legislative reference bureau under s. 227.20 the rules promulgated under s. 79.038 (1), the department of revenue shall send a notice to the legislative reference bureau for publication in the Wisconsin Administrative Register that states the date on which the rules will take effect as provided in s. 227.22.

(2) REPORTS FROM TAXING JURISDICTIONS. Each taxing jurisdiction shall report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on all items of per-

sonal property for the property tax assessments as of January 1, 2023.

(3) STATEWIDE CONCERN. Notwithstanding any provision of laws of 1937, chapters 201 and 396, and subsequent amendments to those laws, the treatment of ss. 13.94 (1) (w) and (1s) (c) 1s., 40.02 (48) (b) 5., 40.21 (7) (b), 59.875 (2) (a) and (c) and (4), 62.623 (1) and (3), 62.625, and 111.70 (4) (mc) 7. and 8. and of laws of 1937, chapter 201, sections 1 (4), 14A, and 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1), and 16A is a matter of statewide concern and is not a matter of local affair or government.

(4) MILWAUKEE CITY AND COUNTY RETIREMENT SYSTEMS. As soon as possible after an ordinance is adopted under s. 77.70 (2) (a) or 77.701 (1), the city of Milwaukee employes' retirement system and the Milwaukee county retirement plan shall submit to the legislative reference bureau for publication in the Wisconsin Administrative Register a notice specifying the date the ordinance was passed.

(5) NOTICE DEADLINE; PARTICIPATION IN WISCONSIN RETIREMENT SYSTEM. If the notice specified in sub. (4) is not received by the legislative reference bureau before the first day of the 25th month beginning after the effective date of this subsection, the treatment of ss. 13.94 (1) (w) and (1s) (c) 1s., 40.02 (48) (b) 5., 40.21 (7) (b), 59.875 (2) (a) and (c) and (4), 62.623 (1) and (3), 62.625, and 111.70 (4) (mc) 7. and 8. and of laws of 1937, chapter 201, sections 1 (4), 14A, and 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1), and 16A is void.

(5f) RETIREMENT SYSTEM CLOSURE TO NEW EMPLOYEES. No provision of this act may be construed or interpreted as effecting a partial termination of any plan created under laws of 1937, chapter 201 or 396.

(5m) COUNTY JAILERS. In a county with a population of at least 750,000 that elects to become a participating employer after December 31, 2023, for the purposes of 2023 Wisconsin Act 4, the county shall be treated as a county that did not classify county jailers as protective occupation participants as of January 1, 2024.

(6) PUBLIC PROTECTIVE SERVICES MAINTENANCE OF EFFORT. For 2023, a 1st class city shall maintain a level of law enforcement and fire protective and emergency medical service that is at least equivalent to that provided in the 1st class city on April 1, 2023, as measured by the number of full-time equivalent law enforcement officers, as defined in s. 165.85 (2) (c), employed by the 1st class city and the daily staffing level of the paid fire department, as defined in s. 213.10 (1g), not including law enforcement officers or fire fighters whose positions are funded by grants received from the state or federal government. The 1st class city may use any reasonable method of estimating the number of full-time equivalent law enforcement officers employed by the 1st class city and the daily staffing level of the paid fire department for

the year, but may consider only positions that are actually filled.

SECTION 245. Initial applicability.

(1) **ELIMINATION OF THE PERSONAL PROPERTY TAX.** The repeal of ss. 60.85 (1) (f), 66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53 (1) (a), 71.07 (5n) (a) 5. d., 71.28 (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12., and 76.69; the renumbering and amendment of s. 77.51 (12t); the amendment of ss. 26.03 (1m) (b) (intro.), 33.01 (9) (a), (am) 1. and 2., (ar) 1., and (b) 1., 60.85 (1) (h) 1. c. and (o), 66.0435 (3) (c) 1. (intro.) and (g) and (9), 66.1105 (2) (f) 1. c. and (j) 2., 66.1106 (1) (k), 70.02, 70.04 (1r), 70.05 (5) (a) 1., 70.10, 70.13 (1), (2), (3), and (7), 70.15 (2), 70.17 (1), 70.174, 70.18 (1) and (2), 70.19, 70.20, 70.21 (1), (1m) (intro.), and (2), 70.22 (1) and (2) (a), 70.27 (1), (3) (a), (4), (5), and (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), (2), (3), (4), and (5), 70.36 (1) and (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2), 70.50, 70.52, 70.65 (2) (a) 2. and (b) (intro.), 70.68 (1), 70.73 (1) (b), (c), and (d), 70.84, 70.855 (1) (intro.), (a), and (b), 70.995 (1) (a), (4), (5), (7) (b), (8) (b) 1., and (12) (a), 71.07 (5n) (a) 5. a. and 9. (intro.) and a. and (d) 2., (6e) (a) 5., and (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a. and 9. (intro.) and a. and (d) 2., 71.52 (7), 73.01 (5) (a), 76.02 (1), 76.03 (1), 76.07 (2) and (4g) (a) 10. and 13., 76.125 (1), 76.24 (2) (a), 76.31, 76.82, 77.04 (1), 77.54 (20n) (d) 2. and 3. and (57d) (b) 1., 77.84 (1), 78.55 (1), 174.065 (3), 815.18 (3) (intro.), and 978.05 (6) (a); and the creation of 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28), 70.17 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 76.025 (5), 76.074, 77.51 (12t) (a) to (c), 79.0965, and 706.05 (2m) (b) 3. first apply to the property tax assessments as of January 1, 2024.

(2) **FIXED GUIDEWAY TRANSPORTATION SYSTEMS.** The treatment of s. 66.1105 (2) (f) 2. e. first applies to a tax incremental district in existence on the effective date of this subsection.

(3) **SCHOOL AND SCHOOL DISTRICT ACCOUNTABILITY REPORT.** The treatment of s. 115.385 (1) (e) first applies

to the school and school district accountability report published for the 2024–25 school year.

(4f) **FIRE AND POLICE COMMISSION.** The treatment of s. 62.50 (1h) and (1j) first applies to a vacancy on the board of fire and police commissioners that occurs on the effective date of this subsection, except that if the board has a member with professional law enforcement experience and a member with professional fire fighting experience, the treatment of s. 62.50 (1h) and (1j) first applies to the vacancies created by the expiration of the terms of those members or a vacancy created by the death, resignation, or removal of those members.

SECTION 246. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of ss. 13.94 (1) (w) and (1s) (c) 1s., 40.02 (48) (b) 5., 40.21 (7) (b), 59.875 (2) (a) and (c) and (4), 62.623 (1) and (3), 62.625, and 111.70 (4) (mc) 7. and 8. and of laws of 1937, chapter 201, sections 1 (4), 14A, and 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1), and 16A takes effect on January 1 of the year following the year that an ordinance is adopted under s. 77.70 (2) (a) or 77.701 (1).

(2) The treatment of s. 256.15 (1) (ij), (4) (a) 4., (4m) (d), (8) (b) 3., (bm), and (fm), and (10m) takes effect on the first day of the 7th month beginning after publication.

(3) The treatment of ss. 25.17 (1) (jf), 25.491, 49.45 (51), 59.605 (3) (c), 60.34 (1) (a), 61.26 (2) and (3), 62.09 (9) (a) and (e), 62.13 (1), (2) (b), and (2m) (title), (a), and (b), 66.0602 (1) (am) and (3) (a) and (b), 66.0607 (1), 66.0608 (1) (fm), (2), (2m), (3), and (4), 70.119 (3) (c), 73.03 (77), 79.01 (1) and (2d), 79.015, 79.02 (2) (b) and (3) (a) and (e), 79.035 (title), (4) (c) 2., (d) 2., (e) 2., (f) 2., (g), (h), and (i), (6), and (8), 79.036, 79.037, 79.038, 79.039, 79.05 (2) (c) and (3) (d), 115.385 (1) (e) and (1g) (g), and 256.35 (3s) (bm) 5., the renumbering of s. 66.0608 (title), the amendment of s. 79.035 (5), and the creation of s. 66.0608 (title) take effect on July 1, 2024.

(4) The repeal of s. 79.036 (2) and the repeal and recreation of ss. 79.035 (5) and 79.036 (1) (intro.) take effect on June 30, 2036.