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SECTION # PGH
JED/KMG

22 ***-0030/2.103* SECTION 1570. 51.437 (4m) (n) of the statutes is created to read:**
23 **51.437 (4m) (n) If authorized under s. 46.283 (1) (a) 1., apply to the department**
24 **of health and family services to operate a resource center under s. 46.283 and, if the**

1 department contracts with the county under s. 46.283 (2), operate the resource
2 center.

3 ***-0030/2.104* SECTION 1571.** 51.437 (4m) (p) of the statutes is created to read:

4 51.437 (4m) (p) If authorized under s. 46.284 (1) (a) 1., apply to the department
5 of health and family services to operate a care management organization under s.
6 46.284 and, if the department contracts with the county under s. 46.284 (2), operate
7 the care management organization and, if appropriate, place funds in a risk reserve.

8 ***-0030/2.105* SECTION 1572.** 51.437 (4r) (b) of the statutes is amended to read:

9 51.437 (4r) (b) Notwithstanding ss. 46.2895 (9), 48.78 (2) (a), 49.45 (4), 49.83,
10 51.30, 51.45 (14) (a), 55.06 (17) (c), 146.82, 252.11 (7), 253.07 (3) (c) and 938.78 (2) (a),
11 any subunit of the county department of developmental disabilities services acting
12 under this section may exchange confidential information about a client, without the
13 informed consent of the client, with any other subunit of the same county department
14 of developmental disabilities services, with a resource center, care management
15 organization or family care district, or with any person providing services to the
16 client under a purchase of services contract with the county department of
17 developmental disabilities services or with a resource center, care management
18 organization or family care district, if necessary to enable an employe or service
19 provider to perform his or her duties, or to enable the county department of
20 developmental disabilities services to coordinate the delivery of services to the client.

21 ***-0277/4.10* SECTION 1573.** 51.45 (5) of the statutes is repealed.

22 ***b0281/1.1* SECTION 1575t.** 59.23 (2) (i) of the statutes is repealed.

23 ***-0063/2.2* SECTION 1576.** 59.25 (3) (f) 2. of the statutes is amended to read:

24 59.25 (3) (f) 2. For all court imposed fines and forfeitures required by law to be
25 deposited in the state treasury, the amounts required by s. ~~165.87~~ 757.05 for the

1 penalty assessment surcharge, the amounts required by s. 165.755 for the crime
2 laboratories and drug law enforcement assessment, the amounts required by s.
3 167.31 (5) for the weapons assessment, the amounts required by s. 973.045 for the
4 crime victim and witness assistance surcharge, the amounts required by s. 938.34
5 (8d) for the delinquency victim and witness assistance surcharge, the amounts
6 required by s. 973.046 for the deoxyribonucleic acid analysis surcharge, the amounts
7 required by s. 961.41 (5) for the drug abuse program improvement surcharge, the
8 amounts required by s. 100.261 for the consumer information assessment, the
9 amounts authorized by s. 971.37 (1m) (c) 1. or required by s. 973.055 (1) for the
10 domestic abuse assessment, the amounts required by s. 253.06 (4) (c) for the
11 enforcement assessment under the supplemental food program for women, infants
12 and children, the amounts required by ss. 346.177, 346.495 and 346.65 (4r) for the
13 railroad crossing improvement assessment, the amounts required by s. 346.655 (2)
14 (a) and (b) for the driver improvement surcharge, the amounts required by s. 102.85
15 (4) for the uninsured employer assessment, the amounts required by s. 299.93 for the
16 environmental assessment, the amounts required by s. 29.983 for the wild animal
17 protection assessment, the amounts required by s. 29.987 for the natural resources
18 assessment surcharge, the amounts required by s. 29.985 for the fishing shelter
19 removal assessment, the amounts required by s. 350.115 for the snowmobile
20 registration restitution payment and the amounts required by s. 29.989 for natural
21 resources restitution payments, transmit to the state treasurer a statement of all
22 moneys required by law to be paid on the actions entered during the preceding month
23 on or before the first day of the next succeeding month, certified by the county
24 treasurer's personal signature affixed or attached thereto, and at the same time pay
25 to the state treasurer the amount thereof.

1 ***-0063/2.3*** SECTION 1577. 59.40 (2) (m) of the statutes is amended to read:

2 59.40 (2) (m) Pay monthly to the treasurer for the use of the state the state's
3 percentage of the fees required to be paid on each civil action, criminal action and
4 special proceeding filed during the preceding month and pay monthly to the
5 treasurer for the use of the state the percentage of court imposed fines and forfeitures
6 required by law to be deposited in the state treasury, the amounts required by s.
7 ~~165.87 (2) (b)~~ 757.05 for the penalty assessment surcharge, the amounts required by
8 s. 165.755 for the crime laboratories and drug law enforcement assessment, the
9 amounts required by s. 167.31 (5) for the weapons assessment, the amounts required
10 by s. 973.045 for the crime victim and witness assistance surcharge, the amounts
11 required by s. 938.34 (8d) for the delinquency victim and witness assistance
12 surcharge, the amounts required by s. 973.046 for the deoxyribonucleic acid analysis
13 surcharge, the amounts required by s. 961.41 (5) for the drug abuse program
14 improvement surcharge, the amounts required by s. 100.261 for the consumer
15 information assessment, the amounts authorized by s. 971.37 (1m) (c) 1. or required
16 by s. 973.055 for the domestic abuse assessment surcharge, the amounts required by
17 s. 253.06 (4) (c) for the enforcement assessment under the supplemental food
18 program for women, infants and children, the amounts required by ss. 346.177,
19 346.495 and 346.65 (4r) for the railroad crossing improvement assessment, the
20 amounts required by s. 346.655 for the driver improvement surcharge, the amounts
21 required by s. 102.85 (4) for the uninsured employer assessment, the amounts
22 required by s. 299.93 for the environmental assessment, the amounts required under
23 s. 29.983 for the wild animal protection assessment, the amounts required under s.
24 29.987 (1) (d) for the natural resources assessment surcharge, the amounts required
25 by s. 29.985 for the fishing shelter removal assessment, the amounts required by s.

1 350.115 for the snowmobile registration restitution payment and the amounts
2 required under s. 29.989 (1) (d) for the natural resources restitution payments. The
3 payments shall be made by the 15th day of the month following receipt thereof.

4 ***-1256/1.1* SECTION 1578.** 59.69 (3) (a) of the statutes is amended to read:

5 59.69 (3) (a) The county zoning agency shall direct the preparation of a county
6 development plan or parts thereof for the physical development of the
7 unincorporated territory within the county and areas within incorporated
8 jurisdictions whose governing bodies by resolution agree to having their areas
9 included in the county's development plan. The plan may be adopted in whole or in
10 part and may be amended by the board and endorsed by the governing bodies of
11 incorporated jurisdictions included in the plan. The county development plan, in
12 whole or in part, in its original form or as amended, is hereafter referred to as the
13 development plan. The development plan shall contain at least the elements
14 described in s. 66.0295.

15 ***-1256/1.2* SECTION 1579.** 59.69 (3) (b) of the statutes is repealed and
16 recreated to read:

17 59.69 (3) (b) The development plan shall include the master plan, if any, of any
18 city or village, which was adopted under s. 62.23 (2) or (3) and the official map, if any,
19 of such city or village, which was adopted under s. 62.23 (6) in the county, without
20 change.

21 ***b0324/2.1* SECTION 1579n.** 59.692 (1) (bn) of the statutes is created to read:

22 59.692 (1) (bn) "Shoreland setback area" means an area in a shoreland that is
23 within a certain distance of the ordinary high-water mark in which the construction
24 or placement of buildings or structures has been limited or prohibited under an
25 ordinance enacted under this section.

1 ***b0324/2.1* SECTION 1579p.** 59.692 (1) (d) of the statutes is created to read:
2 59.692 (1) (d) “Special zoning permission” has the meaning given in s. 59.69
3 (15) (g).

4 ***b0324/2.1* SECTION 1579r.** 59.692 (1v) of the statutes is created to read:
5 59.692 (1v) A county shall grant special zoning permission for the construction
6 or placement of a structure on property in a shoreland setback area if all of the
7 following apply:

8 (a) The part of the structure that is nearest to the water is located at least 35
9 feet landward from the ordinary high-water mark.

10 (b) The total floor area of all of the structures in the shoreland setback area of
11 the property will not exceed 200 square feet. In calculating this square footage,
12 boathouses shall be excluded.

13 (c) The structure that is the subject of the request for special zoning permission
14 has no sides or has open or screened sides.

15 (d) The county must approve a plan that will be implemented by the owner of
16 the property to preserve or establish a vegetative buffer zone that covers at least 70%
17 of the half of the shoreland setback area that is nearest to the water.

18 ***b0619/1.1* SECTION 1580g.** 59.694 (7) (c) of the statutes is amended to read:
19 59.694 (7) (c) To authorize upon appeal in specific cases variances from the
20 terms of the ordinance that will not be contrary to the public interest, where, owing
21 to special conditions, a literal enforcement of the provisions of the ordinance will
22 result in unnecessary hardship, and so that the spirit of the ordinance shall be
23 observed and substantial justice done. Except in cases where a property owner
24 requests a variance from an ordinance enacted under s. 59.692, or adopted or
25 reinstated by the department of natural resources under s. 59.692 (7), or a

1 conservancy zoning ordinance, a property owner may establish “unnecessary
2 hardship”, as that term is used in this paragraph, by demonstrating that strict
3 compliance with an area zoning ordinance would unreasonably prevent the property
4 owner from using the property owner’s property for a permitted purpose or would
5 render conformity with the zoning ordinance unnecessarily burdensome.

6 ***b0519/4.12* SECTION 1582s.** 60.62 (4) (a) of the statutes is amended to read:
7 60.62 (4) (a) Notwithstanding ss. 61.35 and 62.23 (1) (a), a town with a
8 population of less than 2,500 that acts under this section may create a “Town Plan
9 Commission” under s. 62.23 (1) (a) that has 5 members, ~~consisting of the town~~
10 ~~chairperson, who shall be its presiding officer, the town engineer, the president of the~~
11 ~~park board, another member of the town board and one citizen. If the town plan~~
12 ~~commission has only 5 members and the town has no engineer or park board, an~~
13 ~~additional citizen member shall be appointed so that the commission has at all times~~
14 5 members all of whom shall be appointed by the town board chairperson, who shall
15 also select the presiding officer. The town board chairperson may appoint himself
16 or herself to the commission and may appoint other town elected or appointed
17 officials to the commission, except that the commission shall always have at least one
18 citizen member who is not a town official. All other provisions of ss. 61.35 and 62.23
19 shall apply to a town plan commission that has 5 members.

20 ***b0519/4.12* SECTION 1582t.** 60.62 (4) (b) of the statutes is amended to read:
21 60.62 (4) (b) If a town plan commission consists of 7 members and the town
22 board enacts an ordinance or adopts a resolution reducing the size of the commission
23 to 5 members, the commission shall continue to operate with 6 or 7 members until
24 the expiration of the terms of the 2 citizen members, who were appointed under s.

1 62.23 (1) (e) (a), whose terms expire soonest after the effective date of the ordinance
2 or resolution that reduces the size of the commission.

3 *b0519/4.12* SECTION 1582u. 60.62 (4) (c) of the statutes is amended to read:

4 60.62 (4) (c) If a town plan commission consists of 5 members and the town
5 board enacts an ordinance or adopts a resolution increasing the size of the
6 commission to 7 members, the town board chairperson shall appoint the 2 new
7 members under s. 62.23 (1) (e) (a).

8 *b0519/4.13* SECTION 1589s. 62.23 (1) (a) of the statutes is amended to read:

9 62.23 (1) (a) The council of any city may by ordinance create a "City Plan
10 Commission," to consist of ~~the mayor, who shall be its presiding officer, the city~~
11 ~~engineer, the president of the park board, an alderperson, and 3 citizens. In case the~~
12 ~~city has no engineer or no park board, an additional citizen member shall be~~
13 ~~appointed so that the board has at all times 7 members. All members of the~~
14 ~~commission shall be appointed by the mayor, who shall also choose the presiding~~
15 ~~officer. The mayor may appoint himself or herself to the commission and may~~
16 ~~appoint other city elected or appointed officials, except that the commission shall~~
17 ~~always have at least 3 citizen members who are not city officials. Citizen members~~
18 shall be persons of recognized experience and qualifications. The council may by
19 ordinance provide that the membership of the commission shall be as provided
20 thereunder.

21 *b0519/4.13* SECTION 1589t. 62.23 (1) (b) of the statutes is repealed.

22 *b0519/4.13* SECTION 1589u. 62.23 (1) (c) of the statutes is repealed.

23 *b0519/4.13* SECTION 1589v. 62.23 (1) (d) of the statutes is amended to read:

24 62.23 (1) (d) The ~~additional citizen members, if any, of the commission shall be~~
25 ~~first appointed to hold office for a period ending one year from the succeeding May~~

1 ~~first, and thereafter annually of 3 years. Appointments shall be made by the mayor~~
2 ~~during the month of April. Whenever a park board is created, or a city engineer~~
3 ~~appointed, the president of such board or such engineer shall succeed to a place on~~
4 ~~the commission when the term of an additional citizen member expires for terms that~~
5 ~~expire in April or at any other time if a vacancy occurs during the middle of a term.~~

6 ***-1256/1.3* SECTION 1590.** 62.23 (2) of the statutes is amended to read:

7 62.23 (2) FUNCTIONS. It shall be the function and duty of the commission to
8 make and adopt a master plan for the physical development of the city, including any
9 areas outside of its boundaries which in the commission's judgment bear relation to
10 the development of the city provided, however, that in any county where a regional
11 planning department has been established, areas outside the boundaries of a city
12 may not be included in the master plan without the consent of the county board of
13 supervisors. The master plan, with the accompanying maps, plats, charts and
14 descriptive and explanatory matter, shall show the commission's recommendations
15 for such physical development, and ~~may include, among other things without~~
16 ~~limitation because of enumeration, the general location, character and extent of~~
17 ~~streets, highways, freeways, street grades, roadways, walks, bridges, viaducts,~~
18 ~~parking areas, tunnels, public places and areas, parks, parkways, playgrounds, sites~~
19 ~~for public buildings and structures, airports, pierhead and bulkhead lines,~~
20 ~~waterways, routes for railroads and buses, historic districts, and the general location~~
21 ~~and extent of sewers, water conduits and other public utilities whether privately or~~
22 ~~publicly owned, the acceptance, widening, narrowing, extension, relocation,~~
23 ~~removal, vacation, abandonment or change of use of any of the foregoing public ways,~~
24 ~~grounds, places, spaces, buildings, properties, utilities, routes or terminals, the~~
25 ~~general location, character and extent of community centers and neighborhood~~

1 units, the general character, extent and layout of the replanning of blighted districts
2 and slum areas, and a comprehensive zoning plan shall contain at least the elements
3 described in s. 66.0295. The commission may from time to time amend, extend or add
4 to the master plan or carry any part or subject matter into greater detail. The
5 commission may adopt rules for the transaction of business and shall keep a record
6 of its resolutions, transactions, findings and determinations, which record shall be
7 a public record.

8 ***-1256/1.4* SECTION 1591.** 62.23 (3) (b) of the statutes is amended to read:

9 62.23 (3) (b) The commission may adopt the master plan as a whole by a single
10 resolution, or, as the work of making the whole master plan progresses, may from
11 time to time by resolution adopt a part or parts thereof, any such part to correspond
12 generally with one or more of the ~~functional subdivisions of the subject matter of the~~
13 ~~plan~~ elements specified in s. 66.0295. The adoption of the plan or any part,
14 amendment or addition, shall be by resolution carried by the affirmative votes of not
15 less than a majority of all the members of the city plan commission. The resolution
16 shall refer expressly to the ~~maps, descriptive matter,~~ elements under s. 66.0295 and
17 other matters intended by the commission to form the whole or any part of the plan,
18 and the action taken shall be recorded on the adopted plan or part thereof by the
19 identifying signature of the secretary of the commission, and a copy of the plan or
20 part thereof shall be certified to the common council. The purpose and effect of the
21 adoption and certifying of the master plan or part thereof shall be solely to aid the
22 city plan commission and the council in the performance of their duties.

23 ***b0619/1.2* SECTION 1591g.** 62.23 (7) (e) 7. of the statutes is amended to read:

24 62.23 (7) (e) 7. The board of appeals shall have the following powers: To hear
25 and decide appeals where it is alleged there is error in any order, requirement,

1 decision or determination made by an administrative official in the enforcement of
2 this section or of any ordinance adopted pursuant thereto; to hear and decide special
3 exception to the terms of the ordinance upon which such board is required to pass
4 under such ordinance; to authorize upon appeal in specific cases such variance from
5 the terms of the ordinance as will not be contrary to the public interest, where, owing
6 to special conditions, a literal enforcement of the provisions of the ordinance will
7 result in practical difficulty or unnecessary hardship, so that the spirit of the
8 ordinance shall be observed, public safety and welfare secured, and substantial
9 justice done. The board may permit in appropriate cases, and subject to appropriate
10 conditions and safeguards in harmony with the general purpose and intent of the
11 ordinance, a building or premises to be erected or used for such public utility
12 purposes in any location which is reasonably necessary for the public convenience
13 and welfare. Except in cases where a property owner requests a variance from an
14 ordinance enacted under s. 59.692, 61.351 or 62.231, or adopted by the department
15 of natural resources under s. 61.351 (6) or 62.231 (6), or from a conservancy zoning
16 ordinance, a property owner may establish "unnecessary hardship", as that term is
17 used in this subdivision, by demonstrating that strict compliance with an area
18 zoning ordinance would unreasonably prevent the property owner from using the
19 property owner's property for a permitted purpose or would render conformity with
20 the zoning ordinance unnecessarily burdensome.

21 *b0257/1.2* SECTION 1592g. 62.50 (23m) of the statutes is created to read:

22 62.50 (23m) FIREARM LAW MEDIA CAMPAIGN. The board shall conduct a city-wide
23 communications media campaign designed to deter the unlawful possession and use
24 of firearms by educating the public about the legal consequences of unlawful
25 possession and use of firearms. The department of administration shall provide

1 funding to the board for the media campaign under this subsection from the
2 appropriation under s. 20.475 (1) (f). The amounts paid by the department of
3 administration under this subsection may not exceed \$90,000 in the 1999–2000
4 fiscal year and \$60,000 in the 2000–01 fiscal year.

5 ***-1256/1.5* SECTION 1606.** 66.0295 of the statutes is created to read:

6 **66.0295 Comprehensive planning.** (1) DEFINITIONS. In this section:

7 (a) “Comprehensive plan” means:

8 1. For a county, a development plan that is prepared or amended under s. 59.69
9 (2) or (3).

10 2. For a city or a village, or for a town that exercises village powers under s.
11 60.22 (3), a master plan that is adopted or amended under s. 62.23 (2) or (3).

12 3. For a regional planning commission, a master plan that is adopted or
13 amended under s. 66.945 (8), (9) or (10).

14 (b) “Local governmental unit” means a city, village, town, county or regional
15 planning commission that may adopt, prepare or amend a comprehensive plan.

16 (2) CONTENTS OF A COMPREHENSIVE PLAN. A comprehensive plan shall contain
17 all of the following elements:

18 (a) *Issues and opportunities element.* Background information on the local
19 governmental unit and a statement of overall objectives, policies, goals and programs
20 of the local governmental unit to guide the future development and redevelopment
21 of the local governmental unit over a 20–year planning period. Background
22 information shall include population, household and employment forecasts that the
23 local governmental unit uses in developing its comprehensive plan, and
24 demographic trends, age distribution, educational levels, income levels and
25 employment characteristics that exist within the local governmental unit.

1 (b) *Housing element.* A compilation of objectives, policies, goals, maps and
2 programs of the local governmental unit to provide an adequate housing supply that
3 meets existing and forecasted housing demand in the local governmental unit. The
4 element shall assess the age, structural, value and occupancy characteristics of the
5 local governmental unit's housing stock. The element shall also identify specific
6 policies and programs that promote the development of housing for residents of the
7 local governmental unit with all income levels and with various needs, policies and
8 programs that promote the availability of land for the development or redevelopment
9 of low-income and moderate-income housing, and policies and programs to
10 maintain or rehabilitate the local governmental unit's existing housing stock.

11 (c) *Transportation element.* A compilation of objectives, policies, goals, maps
12 and programs to guide the future development of the various modes of
13 transportation, including highways, transit, transportation systems for persons
14 with disabilities, bicycles, walking, railroads, air transportation, trucking and water
15 transportation. The element shall compare the local governmental unit's objectives,
16 policies, goals and programs to state and regional transportation plans. The element
17 shall also identify highways within the local governmental unit by function and
18 incorporate other applicable transportation plans, including transportation corridor
19 plans, county highway functional and jurisdictional studies, urban area and rural
20 area transportation plans, airport master plans and rail plans that apply in the local
21 governmental unit.

22 (d) *Utilities and community facilities element.* A compilation of objectives,
23 policies, goals, maps and programs to guide the future development of utilities and
24 community facilities in the local governmental unit such as sanitary sewer service,
25 storm water management, water supply, solid waste disposal, on-site wastewater

1 treatment technologies, recycling facilities, parks, telecommunications facilities,
2 power-generating plants and transmission lines, cemeteries, health care facilities,
3 child care facilities and other public facilities, such as police, fire and rescue facilities,
4 libraries, schools and other governmental facilities. The element shall describe the
5 location, use and capacity of existing public utilities and community facilities that
6 serve the local governmental unit, shall include an approximate timetable that
7 forecasts the need in the local governmental unit to expand or rehabilitate existing
8 utilities and facilities or to create new utilities and facilities and shall assess future
9 needs for government services in the local governmental unit that are related to such
10 utilities and facilities.

11 (e) *Agricultural, natural and cultural resources element.* A compilation of
12 objectives, policies, goals, maps and programs for the conservation, and promotion
13 of the effective management, of natural resources such as groundwater, forests,
14 productive agricultural areas, environmentally sensitive areas, threatened and
15 endangered species, stream corridors, surface water, floodplains, wetlands, wildlife
16 habitat, metallic and nonmetallic mineral resources, parks, open spaces, historical
17 and cultural resources, community design, recreational resources and other natural
18 resources.

19 (f) *Economic development element.* A compilation of objectives, policies, goals,
20 maps and programs to promote the stabilization, retention or expansion, of the
21 economic base and quality employment opportunities in the local governmental unit,
22 including an analysis of the labor force and economic base of the local governmental
23 unit. The element shall assess categories or particular types of new businesses and
24 industries that are desired by the local governmental unit. The element shall assess
25 the local governmental unit's strengths and weaknesses with respect to attracting

1 and retaining businesses and industries, and shall designate an adequate number
2 of sites for such businesses and industries. The element shall also evaluate and
3 promote the use of environmentally contaminated sites for commercial or industrial
4 uses. The element shall also identify county, regional and state economic
5 development programs that apply to the local governmental unit.

6 (g) *Intergovernmental cooperation element.* A compilation of objectives,
7 policies, goals, maps and programs for joint planning and decision making with other
8 jurisdictions, including school districts and adjacent local governmental units, for
9 siting and building public facilities and sharing public services. The element shall
10 analyze the relationship of the local governmental unit to school districts and
11 adjacent local governmental units, and to the region, the state and other
12 governmental units. The element shall incorporate any plans or agreements to
13 which the local governmental unit is a party under s. 66.023, 66.30 or 66.945. The
14 element shall identify existing or potential conflicts between the local governmental
15 unit and other governmental units that are specified in this paragraph and describe
16 processes to resolve such conflicts.

17 (h) *Land-use element.* A compilation of objectives, policies, goals, maps and
18 programs to guide the future development and redevelopment of public and private
19 property. The element shall contain a listing of the amount, type, intensity and net
20 density of existing uses of land in the local governmental unit, such as agricultural,
21 residential, commercial, industrial and other public and private uses. The element
22 shall analyze trends in the supply, demand and price of land, opportunities for
23 redevelopment and existing and potential land-use conflicts. The element shall
24 contain projections, based on the background information specified in par. (a), for 20
25 years with detailed maps, in 5-year increments, of future residential, agricultural,

1 commercial and industrial land uses including the assumptions of net densities or
2 other spatial assumptions upon which the projections are based. The element shall
3 also include a series of maps that shows current land uses and future land uses that
4 indicate productive agricultural soils, natural limitations for building site
5 development, floodplains, wetlands and other environmentally sensitive lands, the
6 boundaries of areas to which services of public utilities and community facilities, as
7 those terms are used in par. (d), will be provided in the future, consistent with the
8 timetable described in par. (d), and the general location of future land uses by net
9 density or other classifications.

10 (i) *Implementation element.* A compilation of programs and specific actions to
11 be completed in a stated sequence, including proposed changes to any applicable
12 zoning ordinances, official maps, sign regulations, erosion and storm water control
13 ordinances, historic preservation ordinances, site plan regulations, design review
14 ordinances, building codes, mechanical codes, housing codes, sanitary codes or
15 subdivision ordinances, to implement the objectives, policies, plans and programs
16 contained in pars. (a) to (h). The element shall describe how each of the elements of
17 the comprehensive plan will be integrated and made consistent with the other
18 elements of the comprehensive plan, and shall include a mechanism to measure the
19 local governmental unit's progress toward achieving all aspects of the
20 comprehensive plan. The element shall include a process for updating the
21 comprehensive plan. A comprehensive plan under this subsection shall be updated
22 no less than once every 10 years.

23 **(3) ACTIONS, PROCEDURES THAT MUST BE CONSISTENT WITH COMPREHENSIVE PLANS.**

24 Beginning on January 1, 2010, any action of a local governmental unit that affects

- 1 land use shall be consistent with that local governmental unit's comprehensive plan,
2 including all of the following:
- 3 (a) Municipal incorporation procedures under s. 66.012, 66.013 or 66.014.
 - 4 (b) Annexation procedures under s. 66.021, 66.024 or 66.025.
 - 5 (c) Cooperative boundary agreements entered into under s. 66.023.
 - 6 (d) Consolidation of territory under s. 66.02.
 - 7 (e) Detachment of territory under s. 66.022.
 - 8 (f) Municipal boundary agreements fixed by judgment under s. 66.027.
 - 9 (g) Official mapping established or amended under s. 62.23 (6).
 - 10 (h) Local subdivision regulation under s. 236.45 or 236.46.
 - 11 (i) Extraterritorial plat review within a city's or village's extraterritorial plat
12 approval jurisdiction, as is defined in s. 236.02 (5).
 - 13 (j) County zoning ordinances enacted or amended under s. 59.69.
 - 14 (k) City or village zoning ordinances enacted or amended under s. 62.23 (7).
 - 15 (L) Town zoning ordinances enacted or amended under s. 60.61 or 60.62.
 - 16 (m) An improvement of a transportation facility that is undertaken under s.
17 84.185.
 - 18 (n) Agricultural preservation plans that are prepared or revised under subch.
19 IV of ch. 91.
 - 20 (o) Impact fee ordinances that are enacted or amended under s. 66.55.
 - 21 (p) Land acquisition for recreational lands and parks under s. 23.09 (20).
 - 22 (q) Zoning of shorelands or wetlands in shorelands under s. 59.692, 61.351 or
23 62.231.
 - 24 (r) Construction site erosion control and storm water management zoning
25 under s. 59.693, 61.354 or 62.234.

1 (4) PROCEDURES FOR ADOPTING COMPREHENSIVE PLANS. A local governmental unit
2 shall comply with all of the following before its comprehensive plan may take effect:

3 (a) The governing body of a local governmental unit shall adopt written
4 procedures that are designed to foster public participation, including open
5 discussion, communication programs, information services and public meetings for
6 which advance notice has been provided, in every stage of the preparation of a
7 comprehensive plan. The written procedures shall provide for wide distribution of
8 proposed, alternative or amended elements of a comprehensive plan and shall
9 provide an opportunity for written comments on the plan to be submitted by
10 members of the public to the governing body and for the governing body to respond
11 to such written comments.

12 (b) The planning commission or other body of a local governmental unit that
13 is authorized to prepare or amend a comprehensive plan may recommend the
14 adoption or amendment of a comprehensive plan only by adopting a resolution by
15 majority vote. The vote shall be recorded in the official minutes of the planning
16 commission or other body. The resolution shall refer to maps and other descriptive
17 materials that relate to one or more elements of a comprehensive plan. One copy of
18 an adopted comprehensive plan, or of an amendment to such a plan, shall be sent to
19 all of the following:

20 1. Every governmental body that is located in whole or in part within the
21 boundaries of the local governmental unit.

22 2. Every local governmental unit that is adjacent to the local governmental unit
23 which is the subject of the plan that is adopted or amended as described in par. (b)
24 (intro.).

25 3. The Wisconsin land council.

1 4. After September 1, 2003, the department of administration.

2 (c) No recommended comprehensive plan that is adopted or amended under
3 par. (b) may take effect until the plan or amendment is enacted as an ordinance by
4 the local governmental unit. The local governmental unit may not enact an
5 ordinance under this paragraph unless the comprehensive plan contains all of the
6 elements specified in sub. (2). An ordinance may be enacted under this paragraph
7 only by a majority vote of the members–elect, as defined in s. 59.001 (2m), of the
8 governing body. An ordinance that is enacted under this paragraph shall be filed
9 with at least all of the following:

10 1. The public library and the regional planning commission that serves the area
11 in which the local governmental unit is located.

12 2. The clerk of any adjacent local governmental unit.

13 (d) No local governmental unit may enact an ordinance under par. (c) unless
14 the local governmental unit holds at least one public hearing at which the proposed
15 ordinance is discussed. That hearing must be preceded by a class 1 notice under ch.
16 985 that is published at least 30 days before the hearing is held. The local
17 governmental unit may also provide notice of the hearing by any other means it
18 considers appropriate. The class 1 notice shall contain at least the following
19 information:

20 1. The date, time and place of the hearing.

21 2. A summary, which may include a map, of the proposed comprehensive plan
22 or amendment to such a plan.

23 3. The name of an individual employed by the local governmental unit who may
24 provide additional information regarding the proposed ordinance.

1 4. Information relating to where and when the proposed comprehensive plan
2 or amendment to such a plan may be inspected before the hearing, and how a copy
3 of the plan or amendment may be obtained.

4 ***b0519/4.14* SECTION ^{g-1}3606m.** 66.034 of the statutes is created to read:

5 **66.034 Traditional neighborhood developments. (1) DEFINITIONS.** In this
6 section:

7 (a) "Extension" has the meaning given in s. 36.05 (7).

8 (b) "Traditional neighborhood development" means a compact, mixed-use
9 neighborhood where residential, commercial and civic buildings are within close
10 proximity to each other.

11 **(2) MODEL ORDINANCE.** Not later than January 1, 2001, the extension, in
12 consultation with any other University of Wisconsin System institution or with a
13 landscape architect, as that term is used in s. 443.02 (5), or with independent
14 planners or any other consultant with expertise in traditional neighborhood
15 planning and development, shall develop a model ordinance for a traditional
16 neighborhood development.

17 **(3) CITY, VILLAGE AND TOWN REQUIREMENTS.** (a) Not later than January 1, 2002,
18 every city and village, and every town with a population of at least 5,000 shall enact
19 an ordinance under s. 62.23 (7) that is substantially similar to the model ordinance
20 that is developed under sub. (2), although the ordinance is not required to be mapped.

21 (b) A city or village that comes into existence, or town whose population reaches
22 at least 5,000, after January 1, 2002, shall enact an ordinance under s. 62.23 (7) that
23 is substantially similar to the model ordinance that is developed under sub. (2) not
24 later than the first day of the 12th month beginning after the city or village comes

1 into existence or after the town's population reaches at least 5,000, although the
2 ordinance is not required to be mapped.

3 ***-0030/2.106* SECTION 1607.** 66.04 (1m) (a) of the statutes is amended to read:
4 66.04 (1m) (a) No city, village or, town, family care district under s. 46.2895 or
5 agency or subdivision of a city, village or town may authorize funds for or pay to a
6 physician or surgeon or a hospital, clinic or other medical facility for the performance
7 of an abortion except those permitted under and which are performed in accordance
8 with s. 20.927.

9 ***-0030/2.107* SECTION 1608.** 66.04 (1m) (b) of the statutes is amended to read:
10 66.04 (1m) (b) No city, village or, town, family care district under s. 46.2895 or
11 agency or subdivision of a city, village or town may authorize payment of funds for
12 a grant, subsidy or other funding involving a pregnancy program, project or service
13 if s. 20.9275 (2) applies to the pregnancy program, project or service.

14 ***b0319/2.1* SECTION 1608g.** 66.076 (5) (a) of the statutes is amended to read:
15 66.076 (5) (a) For the purpose of making equitable charges for all services
16 rendered by the sanitary sewerage system to the municipality or to citizens,
17 corporations and other users, the property benefited thereby may be classified,
18 taking into consideration the volume of water, including surface or drain waters, the
19 character of the sewage or waste and the nature of the use made of the sewerage
20 system, including the sewage disposal plant. The Subject to sub. (13), the charges
21 may also include standby charges to property not connected but for which such
22 facilities have been made available.

23 ***b0319/2.1* SECTION 1608h.** 66.076 (5) (b) of the statutes is amended to read:
24 66.076 (5) (b) For the purpose of making equitable charges for all services
25 rendered by a storm water and surface water sewerage system to users, the property

1 served may be classified, taking into consideration the volume or peaking of storm
2 water or surface water discharge that is caused by the area of impervious surfaces,
3 topography, impervious surfaces and other surface characteristics, extent and
4 reliability of mitigation or treatment measures available to service the property,
5 apart from measures provided by the storm water and surface water sewerage
6 system, and any other considerations that are reasonably relevant to a use made of
7 the storm water and surface water sewerage system. The Subject to sub. (13), the
8 charges may also include standby charges to property not yet developed with
9 significant impervious surfaces for which capacity has been made available in the
10 storm water and surface water sewerage system.

11 ***b0319/2.1* SECTION 1608j.** 66.076 (13) of the statutes is created to read:

12 66.076 (13) No municipality may impose any charges under this section which
13 are not uniformly assessed against all users of the system, unless the charges that
14 are imposed meet the standards under s. 66.55 (6).

15 ***-0063/2.4* SECTION 1609.** 66.119 (1) (b) 7. c. of the statutes is amended to
16 read:

17 66.119 (1) (b) 7. c. That if the alleged violator makes a cash deposit and does
18 not appear in court, he or she either will be deemed to have tendered a plea of no
19 contest and submitted to a forfeiture, a penalty assessment imposed by s. ~~165.87~~
20 757.05, a jail assessment imposed by s. 302.46 (1), a crime laboratories and drug law
21 enforcement assessment imposed by s. 165.755, any applicable consumer
22 information assessment imposed by s. 100.261 and any applicable domestic abuse
23 assessment imposed by s. 973.055 (1) not to exceed the amount of the deposit or will
24 be summoned into court to answer the complaint if the court does not accept the plea
25 of no contest.

1 *~~0063/2.5~~* **SECTION 1610.** 66.119 (1) (b) 7. d. of the statutes is amended to
2 read:

3 66.119 (1) (b) 7. d. That if the alleged violator does not make a cash deposit and
4 does not appear in court at the time specified, the court may issue a summons or a
5 warrant for the defendant's arrest or consider the nonappearance to be a plea of no
6 contest and enter judgment under sub. (3) (d), or the municipality may commence an
7 action against the alleged violator to collect the forfeiture, the penalty assessment
8 imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime
9 laboratories and drug law enforcement assessment imposed by s. 165.755, any
10 applicable consumer information assessment imposed by s. 100.261 and any
11 applicable domestic abuse assessment imposed by s. 973.055 (1).

12 *~~0063/2.6~~* **SECTION 1611.** 66.119 (1) (c) of the statutes is amended to read:

13 66.119 (1) (c) An ordinance adopted under par. (a) shall contain a schedule of
14 cash deposits that are to be required for the various ordinance violations, and for the
15 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.
16 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by
17 s. 165.755, any applicable consumer information assessment imposed by s. 100.261
18 and any applicable domestic abuse assessment imposed by s. 973.055 (1), for which
19 a citation may be issued. The ordinance shall also specify the court, clerk of court
20 or other official to whom cash deposits are to be made and shall require that receipts
21 be given for cash deposits.

22 *~~0063/2.7~~* **SECTION 1612.** 66.119 (3) (a) of the statutes is amended to read:

23 66.119 (3) (a) The person named as the alleged violator in a citation may appear
24 in court at the time specified in the citation or may mail or deliver personally a cash
25 deposit in the amount, within the time and to the court, clerk of court or other official

1 specified in the citation. If a person makes a cash deposit, the person may
2 nevertheless appear in court at the time specified in the citation, provided that the
3 cash deposit may be retained for application against any forfeiture, restitution,
4 penalty assessment, jail assessment, crime laboratories and drug law enforcement
5 assessment or consumer information assessment or domestic abuse assessment that
6 may be imposed.

7 ***-0063/2.8* SECTION 1613.** 66.119 (3) (b) of the statutes is amended to read:

8 66.119 (3) (b) If a person appears in court in response to a citation, the citation
9 may be used as the initial pleading, unless the court directs that a formal complaint
10 be made, and the appearance confers personal jurisdiction over the person. The
11 person may plead guilty, no contest or not guilty. If the person pleads guilty or no
12 contest, the court shall accept the plea, enter a judgment of guilty and impose a
13 forfeiture, the penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment
14 imposed by s. 302.46 (1), the crime laboratories and drug law enforcement
15 assessment imposed by s. 165.755, any applicable consumer information assessment
16 imposed by s. 100.261 and any applicable domestic abuse assessment imposed by s.
17 973.055 (1). If the court finds that the violation meets the conditions in s. 800.093
18 (1), the court may order restitution under s. 800.093. A plea of not guilty shall put
19 all matters in the case at issue, and the matter shall be set for trial.

20 ***-0063/2.9* SECTION 1614.** 66.119 (3) (c) of the statutes is amended to read:

21 66.119 (3) (c) If the alleged violator makes a cash deposit and fails to appear
22 in court, the citation may serve as the initial pleading and the violator shall be
23 considered to have tendered a plea of no contest and submitted to a forfeiture, the
24 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.
25 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by

1 s. 165.755, any applicable consumer information assessment imposed by s. 100.261
2 and any applicable domestic abuse assessment imposed by s. 973.055 (1) not
3 exceeding the amount of the deposit. The court may either accept the plea of no
4 contest and enter judgment accordingly or reject the plea. If the court finds the
5 violation meets the conditions in s. 800.093 (1), the court may summon the alleged
6 violator into court to determine if restitution shall be ordered under s. 800.093. If
7 the court accepts the plea of no contest, the defendant may move within 10 days after
8 the date set for the appearance to withdraw the plea of no contest, open the judgment
9 and enter a plea of not guilty if the defendant shows to the satisfaction of the court
10 that the failure to appear was due to mistake, inadvertence, surprise or excusable
11 neglect. If the plea of no contest is accepted and not subsequently changed to a plea
12 of not guilty, no costs or fees may be taxed against the violator, but a penalty
13 assessment, a jail assessment, a crime laboratories and drug law enforcement
14 assessment and, if applicable, a consumer information assessment or a domestic
15 abuse assessment shall be assessed. If the court rejects the plea of no contest, an
16 action for collection of the forfeiture, penalty assessment, jail assessment, crime
17 laboratories and drug law enforcement assessment, any applicable consumer
18 information assessment and any applicable domestic abuse assessment may be
19 commenced. A city, village, town sanitary district or public inland lake protection
20 and rehabilitation district may commence action under s. 66.12 (1) and a county or
21 town may commence action under s. 778.10. The citation may be used as the
22 complaint in the action for the collection of the forfeiture, penalty assessment, jail
23 assessment, crime laboratories and drug law enforcement assessment, any
24 applicable consumer information assessment and any applicable domestic abuse
25 assessment.

1 *~~0063/2.10~~* **SECTION 1615.** 66.119 (3) (d) of the statutes is amended to read:
2 66.119 (3) (d) If the alleged violator does not make a cash deposit and fails to
3 appear in court at the time specified in the citation, the court may issue a summons
4 or warrant for the defendant's arrest or consider the nonappearance to be a plea of
5 no contest and enter judgment accordingly if service was completed as provided
6 under par. (e) or the county, town, city, village, town sanitary district or public inland
7 lake protection and rehabilitation district may commence an action for collection of
8 the forfeiture, penalty assessment, jail assessment and crime laboratories and drug
9 law enforcement assessment, any applicable consumer information assessment and
10 any applicable domestic abuse assessment. A city, village, town sanitary district or
11 public inland lake protection and rehabilitation district may commence action under
12 s. 66.12 (1) and a county or town may commence action under s. 778.10. The citation
13 may be used as the complaint in the action for the collection of the forfeiture, penalty
14 assessment, jail assessment and crime laboratories and drug law enforcement
15 assessment, any applicable consumer information assessment and any applicable
16 domestic abuse assessment. If the court considers the nonappearance to be a plea
17 of no contest and enters judgment accordingly, the court shall promptly mail a copy
18 or notice of the judgment to the defendant. The judgment shall allow the defendant
19 not less than 20 days from the date of the judgment to pay any forfeiture, penalty
20 assessment, jail assessment and crime laboratories and drug law enforcement
21 assessment, any applicable consumer information assessment and any applicable
22 domestic abuse assessment imposed. If the defendant moves to open the judgment
23 within 6 months after the court appearance date fixed in the citation, and shows to
24 the satisfaction of the court that the failure to appear was due to mistake,

1 inadvertence, surprise or excusable neglect, the court shall reopen the judgment,
2 accept a not guilty plea and set a trial date.

3 ***-0063/2.11* SECTION 1616.** 66.12 (1) (b) of the statutes is amended to read:

4 66.12 (1) (b) Local ordinances, except as provided in this paragraph or ss.
5 345.20 to 345.53, may contain a provision for stipulation of guilt or no contest of any
6 or all violations under those ordinances, and may designate the manner in which the
7 stipulation is to be made and fix the penalty to be paid. When a person charged with
8 a violation for which stipulation of guilt or no contest is authorized makes a timely
9 stipulation and pays the required penalty and pays the penalty assessment imposed
10 by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime
11 laboratories and drug law enforcement assessment imposed by s. 165.755, any
12 applicable consumer information assessment imposed by s. 100.261 and any
13 applicable domestic abuse assessment imposed by s. 973.055 (1) to the designated
14 official, the person need not appear in court and no witness fees or other additional
15 costs may be taxed unless the local ordinance so provides. A court appearance is
16 required for a violation of a local ordinance in conformity with s. 346.63 (1). The
17 official receiving the penalties shall remit all moneys collected to the treasurer of the
18 city, village, town sanitary district or public inland lake protection and rehabilitation
19 district in whose behalf the sum was paid, except that all jail assessments shall be
20 remitted to the county treasurer, within 20 days after its receipt by him or her; and
21 in case of any failure in the payment, the treasurer may collect the payment of the
22 officer by action, in the name of the office, and upon the official bond of the officer,
23 with interest at the rate of 12% per year from the time when it should have been paid.
24 In the case of the penalty assessment imposed by s. ~~165.87~~ 757.05, the crime
25 laboratories and drug law enforcement assessment imposed by s. 165.755, the driver

1 improvement surcharge imposed by s. 346.655 (1), any applicable consumer
2 information assessment imposed by s. 100.261 and any applicable domestic abuse
3 assessment imposed by s. 973.055 (1), the treasurer of the city, village, town sanitary
4 district or public inland lake protection and rehabilitation district shall remit to the
5 state treasurer the sum required by law to be paid on the actions so entered during
6 the preceding month on or before the first day of the next succeeding month. The
7 governing body of the city, village, town sanitary district or public inland lake
8 protection and rehabilitation district shall by ordinance designate the official to
9 receive the penalties and the terms under which the official shall qualify.

10 ***-1265/7.20* SECTION 1617.** 66.12 (3) (b) of the statutes is amended to read:

11 66.12 (3) (b) All forfeitures and penalties recovered for the violation of any
12 ordinance or bylaw of any city, village, town, town sanitary district or public inland
13 lake protection and rehabilitation district shall be paid into the city, village, town,
14 town sanitary district or public inland lake protection and rehabilitation district
15 treasury for the use of the city, village, town, town sanitary district or public inland
16 lake protection and rehabilitation district, except as otherwise provided in par. (c),
17 sub. (1) (b) and s. ~~165.87~~ 757.05. The judge shall report and pay into the treasury,
18 quarterly, or at more frequent intervals if so required, all moneys collected belonging
19 to the city, village, town, town sanitary district or public inland lake protection and
20 rehabilitation district, which report shall be certified and filed in the office of the
21 treasurer; and the judge shall be entitled to duplicate receipts for such moneys, one
22 of which he or she shall file with the city, village or town clerk or with the town
23 sanitary district or the public inland lake protection and rehabilitation district.

24 ***b0568/1.1* SECTION 1618m.** 66.293 (10) (a) of the statutes is amended to read:

1 66.293 (10) (a) Each contractor, subcontractor or agent thereof performing
2 work on a project that is subject to this section shall keep full and accurate records
3 clearly indicating the name and trade or occupation of every person described in sub.
4 (4) and an accurate record of the number of hours worked by each of those persons
5 and the actual wages paid therefor. If requested by any person, a contractor,
6 subcontractor or agent thereof performing work on a project that is subject to this
7 section shall permit that person to inspect and copy any of those records to the same
8 extent as the department would be required to permit inspection and copying of those
9 records under ss. 19.31 to 19.39 if those records were in the custody of the
10 department.

11 *~~-1618/3.4~~* **SECTION 1619.** 66.299 (3) (a) 1. of the statutes is amended to read:
12 66.299 (3) (a) 1. A local governmental unit shall, to the extent practicable, make
13 purchasing selections using specifications developed by state agencies under s. 16.72
14 (2)(e) to maximize the purchase of products utilizing recycled or recovered materials.

15 *~~-1618/3.5~~* **SECTION 1620.** 66.299 (4) of the statutes is amended to read:

16 66.299 (4) PURCHASE OF RECYCLABLE MATERIALS. A local governmental unit shall,
17 to the extent practicable, make purchasing selections using specifications prepared
18 by state agencies under s. 16.72 (2) (f).

19 *~~-0030/2.108~~* **SECTION 1621.** 66.30 (1) (a) of the statutes is amended to read:

20 66.30 (1) (a) In this section “municipality” means the state or any department
21 or agency thereof, or any city, village, town, county, school district, public library
22 system, public inland lake protection and rehabilitation district, sanitary district,
23 farm drainage district, metropolitan sewerage district, sewer utility district, solid
24 waste management system created under s. 59.70 (2), local exposition district
25 created under subch. II of ch. 229, local professional baseball park district created

1 under subch. III of ch. 229, family care district under s. 46.2895, water utility district,
2 mosquito control district, municipal electric company, county or city transit
3 commission, commission created by contract under this section, taxation district or
4 regional planning commission.

5 *b0607/3.4* SECTION 1630g. 66.431 (5) (a) 4. c. of the statutes is amended to
6 read:

7 66.431 (5) (a) 4. c. To issue bonds in its discretion to finance its activities under
8 this section, including the payment of principal and interest upon any advances for
9 surveys and plans, and may issue refunding bonds for the payment or retirement of
10 such bonds previously issued by it. ~~Such~~ Except for bonds described under subd. 4.
11 d. such bonds shall be made payable, as to both principal and interest, solely from
12 the income, proceeds, revenues, and funds of the authority derived from or held in
13 connection with its undertaking and carrying out of projects or activities under this
14 section; provided that payment of such bonds, both as to principal and interest, may
15 be further secured by a pledge of any loan, grant or contribution from the federal
16 government or other source, in aid of any projects or activities of the authority under
17 this section, and by a mortgage of any such projects or activities, or any part thereof.
18 Bonds issued under this section shall not constitute an indebtedness within the
19 meaning of any constitutional or statutory debt limitation or restriction of the state,
20 city or of any public body other than the authority issuing the bonds, and shall not
21 be subject to any other law or charter relating to the authorization, issuance or sale
22 of bonds. Bonds issued under this section are declared to be issued for an essential
23 public and governmental purpose and, together with interest thereon and income
24 therefrom, shall be exempt from all taxes. Bonds issued under this section shall be
25 authorized by resolution of the authority and may be issued in one or more series and

1 shall bear such date, be payable upon demand or mature at such time, bear interest
2 at such rate, be in such denomination, be in such form either with or without coupon
3 or registered, carry such conversion or registration privileges, have such rank or
4 priority, be payable in such medium of payment, at such place, and be subject to such
5 terms of redemption, with or without premium, be secured in such manner, and have
6 such other characteristics, as is provided by the resolution, trust indenture or
7 mortgage issued pursuant thereto. Bonds issued under this section shall be executed
8 as provided in s. 67.08 (1) and may be registered under s. 67.09. The bonds may be
9 sold or exchanged at public sale or by private negotiation with bond underwriters as
10 the authority may provide. The bonds may be sold or exchanged at such price or
11 prices as the authority shall determine. If sold or exchanged at public sale, the sale
12 shall be held after a class 2 notice, under ch. 985, published prior to such sale in a
13 newspaper having general circulation in the city and in such other medium of
14 publication as the authority determines. Such bonds may be sold to the federal
15 government at private sale, without publication of any notice, at not less than par,
16 and, if less than all of the authorized principal amount of such bonds is sold to the
17 federal government, the balance may be sold at private sale at not less than par at
18 an interest cost to the authority of not to exceed the interest cost to the authority of
19 the portion of the bonds sold to the federal government. Any provision of any law to
20 the contrary notwithstanding, any bonds issued pursuant to this section shall be
21 fully negotiable. In any suit, action or proceeding involving the validity or
22 enforceability of any bond issued under this section or the security therefor, any such
23 bond reciting in substance that it has been issued by the authority in connection with
24 a project or activity under this section shall be conclusively deemed to have been

1 issued for such purpose and such project or activity shall be conclusively deemed to
2 have been planned, located and carried out in accordance with this section.

3 ***b0607/3.4* SECTION 1630h.** 66.431 (5) (a) 4. d. of the statutes is created to
4 read:

5 66.431 (5) (a) 4. d. Subject to sub. (5m), the authority of a 1st class city may
6 issue up to \$200,000,000 in bonds to finance capital improvements at the request of
7 the board of school directors of the school district operating under ch. 119 to
8 implement the report approved under 1999 Wisconsin Act (this act), section 9139
9 (7tw) (b). Bonds issued under this subd. 4. d. may not have a maturity in excess of
10 20 years, and may not be issued later than the first day of the 60th month beginning
11 after the effective date of this subd. 4. d. [revisor inserts date]. Principal and
12 interest payments on bonds issued under this subd. 4. d. may be paid by the board
13 of school directors of the school district operating under ch. 119.

14 ***b0607/3.4* SECTION 1630i.** 66.431 (5m) of the statutes is created to read:

15 66.431 (5m) SPECIAL DEBT SERVICE RESERVE FUNDS. (a) *Designation of special*
16 *debt service reserve funds.* The authority may designate one or more accounts in
17 funds created under s. 66.066 (2) (e) as special debt service reserve funds if, prior to
18 each issuance of bonds to be secured by the special debt service reserve fund, the
19 secretary of administration determines that all of the following conditions are met
20 with respect to the bonds described under sub. (5) (a) 4. d.:

21 1. 'Purpose.' The proceeds of the bonds, other than refunding bonds, will be
22 used for public school facilities in the school district operating under ch. 119.

23 2. 'Feasibility.' There is a reasonable likelihood that the bonds will be repaid
24 without the necessity of drawing on funds in the special debt service reserve fund

1 that secures the bonds. The secretary of administration may make this
2 determination of reasonable likelihood only after considering all of the following:

3 a. Whether a pledge of the revenues of the school district operating under ch.
4 119 is made under the bond resolution.

5 b. How the revenues of the school district operating under ch. 119 are pledged
6 to the payment of the bonds.

7 c. The proposed interest rates of the bonds and the resulting cash-flow
8 requirements.

9 d. The projected ratio of annual revenues from the school district operating
10 under ch.119 to annual debt service of the authority, taking into account capitalized
11 interest.

12 e. Whether an understanding exists providing for repayment by the authority
13 to the state of all amounts appropriated to the special debt service reserve fund
14 pursuant to par. (g).

15 f. Whether the authority has agreed that the department of administration will
16 have direct and immediate access, at any time and without notice, to all records of
17 the authority relating to the bonds.

18 3. 'Limit on bonds issued.' The amount of all bonds, other than refunding
19 bonds, that would be secured by all special debt service reserve funds of the authority
20 will not exceed \$200,000,000.

21 4. 'Refunding bonds.' All refunding bonds to be secured by the special debt
22 service reserve fund meet all of the following conditions:

23 a. The refunding bonds are to be issued to fund, refund or advance refund bonds
24 secured by a special debt service reserve fund.

1 b. The refunding of bonds by the refunding bonds will not adversely affect the
2 risk that the state will be called on to make a payment under par. (g).

3 5. ‘Approval of outstanding debt.’ All outstanding debt of the authority relating
4 to the bonds has been reviewed and approved by the secretary of administration. In
5 determining whether to approve outstanding debt under this subdivision, the
6 secretary may consider any factor which the secretary determines to have a bearing
7 on whether the state moral obligation pledge under par. (g) should be granted with
8 respect to an issuance of bonds.

9 6. ‘Financial reports.’ The authority has agreed to provide to the department
10 of administration all financial reports of the authority and all regular monthly
11 statements of any trustee of the bonds on a direct and ongoing basis.

12 (b) *Payment of funds into a special debt service reserve fund.* The authority
13 shall pay into any special debt service reserve fund of the authority any moneys
14 appropriated and made available by the state for the purposes of the special debt
15 service reserve fund, any proceeds of a sale of bonds described under sub. (5) (a) 4.
16 d. to the extent provided in the bond resolution authorizing the issuance of the bonds
17 and any other moneys that are made available to the authority for the purpose of the
18 special debt service reserve fund from any other source.

19 (c) *Use of moneys in the special debt service reserve fund.* All moneys held in
20 any special debt service reserve fund of the authority, except as otherwise specifically
21 provided, shall be used solely for the payment of the principal of bonds secured in
22 whole or in part by the special debt service reserve fund, the making of sinking fund
23 payments with respect to these bonds, the purchase or redemption of these bonds,
24 the payment of interest on these bonds or the payment of any redemption premium
25 required to be paid when these bonds are redeemed prior to maturity. If moneys in

1 a special debt service reserve fund at any time are less than the special debt service
2 reserve fund requirement under par. (e) for the special debt service reserve fund, the
3 authority may not use these moneys for any optional purchase or optional
4 redemption of the bonds. Any income or interest earned by, or increment to, any
5 special debt service reserve fund due to the investment of moneys in the special debt
6 service reserve fund may be transferred by the authority to other funds or accounts
7 of the authority relating to the bonds to the extent that the transfer does not reduce
8 the amount of the special debt service reserve fund below the special debt service
9 reserve fund requirement under par. (e) for the special debt service reserve fund.

10 (d) *Limitation on bonds secured by a special debt service reserve fund.* The
11 authority shall accumulate in each special debt service reserve fund an amount equal
12 to the special debt service reserve fund requirement under par. (e) for the special debt
13 service reserve fund. The authority may not at any time issue bonds secured in whole
14 or in part by a special debt service reserve fund if upon the issuance of these bonds
15 the amount in the special debt service reserve fund will be less than the special debt
16 service reserve fund requirement under par. (e) for the special debt service reserve
17 fund.

18 (e) *Special debt service reserve fund requirement.* The special debt service
19 reserve fund requirement for a special debt service reserve fund, as of any particular
20 date of computation, is equal to an amount of money, as provided in the bond
21 resolution authorizing the bonds with respect to which the special debt service
22 reserve fund is established, that may not exceed the maximum annual debt service
23 on the bonds of the authority for that fiscal year or any future fiscal year of the
24 authority secured in whole or in part by that special debt service reserve fund. In
25 computing the annual debt service for any fiscal year, bonds deemed to have been

1 paid in accordance with the defeasance provisions of the bond resolution authorizing
2 the issuance of the bonds shall not be included in bonds outstanding on such date of
3 computation. The annual debt service for any fiscal year is the amount of money
4 equal to the aggregate of all of the following calculated on the assumption that the
5 bonds will, after the date of computation, cease to be outstanding by reason, but only
6 by reason, of the payment of bonds when due, and the payment when due, and
7 application in accordance with the bond resolution authorizing those bonds, of all of
8 the sinking fund payments payable at or after the date of computation:

9 1. All interest payable during the fiscal year on all bonds that are secured in
10 whole or in part by the special debt service reserve fund and that are outstanding on
11 the date of computation.

12 2. The principal amount of all of the bonds that are secured in whole or in part
13 by the special debt service reserve fund, are outstanding on the date of computation
14 and mature during the fiscal year.

15 3. All amounts specified in bond resolutions of the authority authorizing any
16 of the bonds that are secured in whole or in part by the special debt service reserve
17 fund to be payable during the fiscal year as a sinking fund payment with respect to
18 any of the bonds that mature after the fiscal year.

19 (f) *Valuation of securities.* In computing the amount of a special debt service
20 reserve fund for the purposes of this subsection, securities in which all or a portion
21 of the special debt service reserve fund is invested shall be valued at par, or, if
22 purchased at less than par, at their cost to the authority.

23 (g) *State moral obligation pledge.* If at any time of valuation the special debt
24 service reserve fund requirement under par. (e) for a special debt service reserve fund
25 exceeds the amount of moneys in the special debt service reserve fund, the authority

1 shall certify to the secretary of administration, the governor and the joint committee
2 on finance the amount necessary to restore the special debt service reserve fund to
3 an amount equal to the special debt service reserve fund requirement under par. (e)
4 for the special debt service reserve fund. If this certification is received by the
5 secretary of administration in an even-numbered year prior to the completion of the
6 budget compilation under s. 16.43, the secretary shall include the certified amount
7 in the budget compilation. In any case, the joint committee on finance shall introduce
8 in either house, in bill form, an appropriation of the amount so certified to the
9 appropriate special debt service reserve fund of the authority. Recognizing its moral
10 obligation to do so, the legislature hereby expresses its expectation and aspiration
11 that, if ever called upon to do so, it shall make this appropriation.

12 ***b0339/1.1* SECTION 1630e.** 66.46 (2) (f) 1. L. of the statutes is created to read:
13 66.46 (2) (f) 1. L. Costs for the removal, or containment, of lead contamination
14 in buildings or infrastructure if the city declares that such lead contamination is a
15 public health concern.

16 ***b0569/1.4* SECTION 1630m.** 66.46 (6c) of the statutes is amended to read:
17 66.46 (6c) NOTIFICATION OF POSITION OPENINGS. (a) Any person who operates for
18 profit and is paid project costs under sub. (2) (f) 1. a., d., j. and k. in connection with
19 the project plan for a tax incremental district shall notify the department of
20 workforce development and the ~~area private industry council under the job training~~
21 ~~partnership act, 29 USC 1501 to 1798~~ local workforce development board established
22 under 29 USC 2832, of any positions to be filled in the county in which the city which
23 created the tax incremental district is located during the period commencing with
24 the date the person first performs work on the project and ending one year after

1 receipt of its final payment of project costs. The person shall provide this notice at
2 least 2 weeks prior to advertising the position.

3 (b) Any person who operates for profit and buys or leases property in a tax
4 incremental district from a city for which the city incurs real property assembly costs
5 under sub. (2) (f) 1. c. shall notify the department of workforce development and the
6 ~~area private industry council under the job training partnership act, 29 USC 1501~~
7 ~~to 1798~~ local workforce development board established under 29 USC 2832, of any
8 position to be filled in the county in which the city creating the tax incremental
9 district is located within one year after the sale or commencement of the lease. The
10 person shall provide this notice at least 2 weeks prior to advertising the position.

11 ***b0620/1.1* SECTION 1630e.** 66.46 (4m) (b) 2. of the statutes is amended to
12 read:

13 66.46 (4m) (b) 2. ~~No~~ Except as provided in subd. 2m., no tax incremental
14 district may be created and no project plan may be amended unless the board
15 approves the resolution adopted under sub. (4) (gm) or (h) 1. by a majority vote not
16 less than 10 days nor more than 30 days after receiving the resolution.

17 ***b0620/1.1* SECTION 1630f.** 66.46 (4m) (b) 2m. of the statutes is created to
18 read:

19 66.46 (4m) (b) 2m. The requirement under subd. 2. that a vote by the board take
20 place not less than 10 days nor more than 30 days after receiving a resolution does
21 not apply to a resolution amending a project plan under sub. (4) (h) 1. if the resolution
22 relates to a tax incremental district, the application for the redetermination of the
23 tax incremental base of which was made in 1998, that is located in a village that was
24 incorporated in 1912, has a population of at least 3,800 and is located in a county with
25 a population of at least 108,000.

1 ***b0620/1.1* SECTION 1630j.** 66.46 (5) (cf) of the statutes is created to read:

2 66.46 (5) (cf) If the city adopts an amendment to a plan, to which sub. (4m) (b)
3 2m. applies, the tax incremental base for the district shall be redetermined by adding
4 to the tax incremental base the value, as of January 1, 1998, of the taxable property
5 that is added to the existing district under sub. (4) (h) 1.

6 ***b0670/2.1* SECTION 1630k.** 66.46 (5) (bf) of the statutes is created to read:

7 66.46 (5) (bf) Notwithstanding the time limits in par. (b), if the city clerk of a
8 city that created a tax incremental district in July 1997 files with the department of
9 revenue, not later than May 31, 1999, the forms and application that were originally
10 due on or before December 31, 1997, the tax incremental base of the district shall be
11 calculated by the department of revenue as if the forms and application had been
12 filed on or before December 31, 1997, and, until the tax incremental district
13 terminates, the department of revenue shall allocate tax increments and treat the
14 district in all other respects as if the forms and application had been filed on or before
15 December 31, 1997, except that the department may not certify a value increment
16 under par. (b) before 1999.

17 ***-1007/1.1* SECTION 1632.** 66.462 (1) (c) of the statutes is amended to read:

18 66.462 (1) (c) “Eligible costs” means capital costs, financing costs and
19 administrative and professional service costs, incurred or estimated to be incurred
20 by a political subdivision, for the investigation, removal, containment or monitoring
21 of, or the restoration of soil, air, surface water, sediments or groundwater affected by,
22 environmental pollution, including monitoring costs incurred within 2 years after
23 the date on which the department of natural resources certifies that environmental
24 pollution on the property has been remediated, cancellation of delinquent taxes,
25 property acquisition costs, demolition costs including asbestos removal, and

1 removing and disposing of underground storage tanks or abandoned containers, as
2 defined in s. 292.41 (1), except that for any parcel of land “eligible costs” shall be
3 reduced by any amounts received from persons responsible for the discharge, as
4 defined in s. 292.01 (3), of a hazardous substance on the property to pay for the costs
5 of remediating environmental pollution on the property, by any amounts received,
6 or reasonably expected by the political subdivision to be received, from a local, state
7 or federal program for the remediation of contamination in the district that do not
8 require reimbursement or repayment and by the amount of net gain from the sale
9 of the property by the political subdivision. “Eligible costs” associated with
10 groundwater affected by environmental pollution include investigation and
11 remediation costs for groundwater that is located in, and extends beyond, the
12 property that is being remediated.

13 ***b0338/3.6* SECTION 1634.** 66.462 (2) of the statutes is renumbered 66.462 (2)

14 (a) and amended to read:

15 66.462 (2) (a) USE OF ENVIRONMENTAL REMEDIATION TAX INCREMENTS. A political
16 subdivision that develops, and whose governing body approves, a written proposal
17 to remediate environmental pollution ~~on property owned by the political subdivision~~
18 may use an environmental remediation tax increment to pay the eligible costs of
19 remediating environmental pollution on contiguous parcels of property that is are
20 located within the political subdivision and that are not part of a tax incremental
21 district created under s. 66.46 and that is owned by the political subdivision at the
22 time of the remediation and then transferred to another person after the property is
23 remediated, as provided in this section, except that a political subdivision may use
24 an environmental remediation tax increment to pay the cost of remediating
25 environmental pollution of groundwater without regard to whether the property

1 above the groundwater is owned by the political subdivision. If the political
2 subdivision owns the property that is being remediated, the political subdivision
3 may not sell or otherwise transfer the property to any person who is responsible for
4 the environmental pollution which is remediated. No political subdivision may
5 submit an application to the department under sub. (4) until the joint review board
6 approves the political subdivision's written proposal under sub. (3).

7 ***b0338/3.10* SECTION 1634c.** 66.462 (2) (b) of the statutes is created to read:
8 66.462 (2) (b) No expenditure for an eligible cost may be made by a political
9 subdivision later than 7 years after the environmental remediation tax incremental
10 base is certified by the department under sub. (4).

11 ***-0772/1.1* SECTION 1635.** 66.462 (3) (a) of the statutes is amended to read:
12 66.462 (3) (a) Any political subdivision that seeks to use an environmental
13 remediation tax increment under sub. (2) shall convene a joint review board to review
14 the proposal. The board shall consist of one representative chosen by the school
15 district that has power to levy taxes on the property that is remediated, one
16 representative chosen by the technical college district that has power to levy taxes
17 on the property, one representative chosen by the county that has power to levy taxes
18 on the property that is remediated, one representative chosen by the ~~political~~
19 subdivision city, village or town that has power to levy taxes on the property that is
20 remediated and one public member. If more than one city, village or town, more than
21 one school district, more than one technical college district or more than one county
22 has the power to levy taxes on the property that is remediated, the unit in which is
23 located property that has the greatest value shall choose that representative to the
24 board. The public member and the board's chairperson shall be selected by a majority
25 of the other board members at the board's first meeting. All board members shall be

1 appointed and the first board meeting held within 14 days after the political
2 subdivision's governing body approves the written proposal under sub. (2).
3 Additional meetings of the board shall be held upon the call of any member. The
4 political subdivision that seeks to act under sub. (2) shall provide administrative
5 support for the board. By majority vote, the board may disband following approval
6 or rejection of the proposal.

7 ***b0338/3.11* SECTION 1635c.** 66.462 (3) (b) 2. of the statutes is amended to
8 read:

9 66.462 (3) (b) 2. No written application may be submitted under sub. (4) unless
10 the board approves the written proposal under sub. (2) (a) by a majority vote not less
11 than 10 days nor more than 30 days after receiving the proposal.

12 ***b0354/2.1* SECTION 1635m.** 66.462 (3) (bm) of the statutes is created to read:
13 66.462 (3) (bm) A joint review board acting under this section, or under s. 66.46
14 (4m), as described in par. (d), may not approve a proposal under this section for which
15 the political subdivision has incurred eligible costs, or which contains estimates of
16 eligible costs, in excess of \$80,000, unless one of the following applies:

17 1. The contract entered into by the political subdivision to remediate the
18 environmental pollution on the property to which the proposal applies contains a
19 guaranteed maximum cost, that is to be paid by the political subdivision, which is
20 consistent with the costs identified in the remedial action plan described under sub.
21 (4) (a).

22 2. The political subdivision obtains insurance to cover any costs that exceed the
23 costs identified in the remedial action plan described under sub. (4) (a).

24 ***-1007/1.4* SECTION 1636.** 66.462 (4) (a) of the statutes is amended to read:

1 66.462 (4) (a) The political subdivision submits a statement that it has incurred
2 some eligible costs, and includes with the statement a detailed proposed remedial
3 action plan approved by the department of natural resources that contains cost
4 estimates for anticipated eligible costs and a schedule for the design, implementation
5 and construction that is needed to complete the remediation, with respect to the
6 parcel or contiguous parcels of property and the statement details the purpose and
7 amount of the expenditures already made and includes a dated certificate issued by
8 the department of natural resources that certifies that ~~environmental pollution on~~
9 ~~the parcel of property has been remediated~~ the department of natural resources has
10 approved the site investigation report that relates to the parcel or contiguous parcels
11 in accordance with rules promulgated by the department of natural resources.

12 ***b0338/3.13* SECTION 1636e.** 66.462 (4) (c) of the statutes is amended to read:
13 66.462 (4) (c) The political subdivision submits a statement, signed by its chief
14 executive officer, that the political subdivision has attempted to recover the cost of
15 remediating environmental pollution on the property from ~~responsible parties~~ the
16 person who caused the environmental pollution.

17 ***b0569/1.5* SECTION 1637t.** 66.521 (6m) of the statutes is amended to read:
18 66.521 (6m) NOTIFICATION OF POSITION OPENINGS. A municipality may not enter
19 into a revenue agreement with any person who operates for profit unless that person
20 has agreed to notify the department of workforce development and the ~~area private~~
21 ~~industry council under the job training partnership act, 29 USC 1501 to 1798~~ local
22 workforce development board established under 29 USC 2832, of any position to be
23 filled in that municipality within one year after issuance of the revenue bonds. The
24 person shall provide this notice at least 2 weeks before advertising the position. The

1 notice required by this subsection does not affect the offer of employment
2 requirements of sub. (4s).

3 ***b0319/2.2* SECTION 1638e.** 66.55 (1) (a) of the statutes is amended to read:

4 66.55 (1) (a) “Capital costs” means the capital costs to construct, expand or
5 improve public facilities, including the cost of land, and including legal, engineering
6 and design costs to construct, expand or improve public facilities, except that not
7 more than 10% of capital costs may consist of legal, engineering and design costs
8 unless the ~~political subdivision~~ municipality can demonstrate that its legal,
9 engineering and design costs which relate directly to the public improvement for
10 which the impact fees were imposed exceed 10% of capital costs. “Capital costs” does
11 not include other noncapital costs to construct, expand or improve public facilities
12 or the costs of equipment to construct, expand or improve public facilities.

13 ***b0319/2.2* SECTION 1638ec.** 66.55 (1) (c) of the statutes is amended to read:

14 66.55 (1) (c) “Impact fees” means cash contributions, contributions of land or
15 interests in land or any other items of value that are imposed on a developer by a
16 ~~political subdivision~~ municipality under this section.

17 ***b0319/2.2* SECTION 1638ee.** 66.55 (1) (d) of the statutes is amended to read:

18 66.55 (1) (d) “Land development” means the construction or modification of
19 improvements to real property that creates additional residential dwelling units
20 within a ~~political subdivision~~ municipality or that results in nonresidential uses that
21 create a need for new, expanded or improved public facilities within a ~~political~~
22 ~~subdivision~~ municipality.

23 ***b0319/2.2* SECTION 1638eg.** 66.55 (1) (e) of the statutes is amended to read:

24 66.55 (1) (e) “~~Political subdivision~~ Municipality” means a city, village, or town
25 or county.

1 ***b0319/2.2* SECTION 1638ei.** 66.55 (1) (f) of the statutes is amended to read:
2 66.55 (1) (f) “Public facilities” means highways, as defined in s. 340.01 (22), and
3 ~~other transportation facilities~~, traffic control devices, facilities for collecting and
4 treating sewage, facilities for collecting and treating storm and surface waters,
5 facilities for pumping, storing and distributing water, ~~parks, playgrounds and other~~
6 ~~recreational facilities, solid waste and recycling facilities~~, lands for parks and real
7 property improvements to parks, fire protection facilities, law enforcement facilities,
8 and emergency medical facilities and libraries except that, with regard to counties,
9 ~~“public facilities” does not include highways, as defined in s. 340.01 (22), other~~
10 ~~transportation facilities or traffic control devices.~~ “Public facilities” does not include
11 facilities owned by a school district.

12 ***b0319/2.2* SECTION 1638ek.** 66.55 (1) (fs) of the statutes is created to read:
13 66.55 (1) (fs) “Real property improvements to parks” means basic facilities and
14 improvements that include shelters, playground equipment, parking lots and
15 restroom facilities, but does not include swimming pools, multiple baseball diamonds
16 or scoreboards.

17 ***b0319/2.2* SECTION 1638eL.** 66.55 (1) (g) of the statutes is amended to read:
18 66.55 (1) (g) “Service area” means a geographic area delineated by a ~~political~~
19 ~~subdivision~~ municipality within which there are public facilities.

20 ***b0319/2.2* SECTION 1638en.** 66.55 (1) (h) of the statutes is amended to read:
21 66.55 (1) (h) “Service standard” means a certain quantity or quality of public
22 facilities relative to a certain number of persons, parcels of land or other appropriate
23 measure, as specified by the ~~political subdivision~~ municipality.

24 ***b0319/2.2* SECTION 1638ep.** 66.55 (2) (a) of the statutes is amended to read:

1 66.55 (2) (a) ~~Subject to par. (am), a political subdivision~~ A municipality may
2 enact an ordinance under this section that imposes impact fees on developers to pay
3 for the capital costs that are necessary to accommodate land development.

4 ***b0319/2.2* SECTION 1638er.** 66.55 (2) (am) of the statutes is repealed.

5 ***b0319/2.2* SECTION 1638et.** 66.55 (2) (b) of the statutes is amended to read:

6 66.55 (2) (b) Subject to par. (c), this section does not prohibit or limit the
7 authority of a ~~political subdivision~~ municipality to finance public facilities by any
8 other means authorized by law, except that the amount of an impact fee imposed by
9 a ~~political subdivision~~ municipality shall be reduced, under sub. (6) (d), to
10 compensate for any other costs of public facilities imposed by the ~~political subdivision~~
11 municipality on developers to provide or pay for capital costs.

12 ***b0319/2.2* SECTION 1638ev.** 66.55 (2) (c) of the statutes is amended to read:

13 66.55 (2) (c) Beginning on May 1, 1995, a ~~political subdivision~~ municipality
14 may impose and collect impact fees only under this section.

15 ***b0319/2.2* SECTION 1638ex.** 66.55 (3) of the statutes is amended to read:

16 66.55 (3) PUBLIC HEARING; NOTICE. Before enacting an ordinance that imposes
17 impact fees, or amending an existing ordinance that imposes impact fees, a ~~political~~
18 ~~subdivision~~ municipality shall hold a public hearing on the proposed ordinance or
19 amendment. Notice of the public hearing shall be published as a class 1 notice under
20 ch. 985, and shall specify where a copy of the proposed ordinance or amendment and
21 the public facilities needs assessment may be obtained.

22 ***b0319/2.2* SECTION 1638f.** 66.55 (4) (a) (intro.) of the statutes is amended to
23 read:

24 66.55 (4) (a) (intro.) Before enacting an ordinance that imposes impact fees or
25 amending an ordinance that imposes impact fees by revising the amount of the fee

1 or altering the public facilities for which impact fees may be imposed, a ~~political~~
2 ~~subdivision~~ municipality shall prepare a needs assessment for the public facilities
3 for which it is anticipated that impact fees may be imposed. The public facilities
4 needs assessment shall include, but not be limited to, the following:

5 ***b0319/2.2* SECTION 1638fc.** 66.55 (4) (a) 3. of the statutes is amended to read:

6 66.55 (4) (a) 3. A detailed estimate of the capital costs of providing the new
7 public facilities or the improvements or expansions in existing public facilities
8 identified in subd. 2., including an estimate of the effect of recovering these capital
9 costs through impact fees on the availability of affordable housing within the
10 ~~political subdivision~~ municipality.

11 ***b0319/2.2* SECTION 1638fe.** 66.55 (4) (b) of the statutes is amended to read:

12 66.55 (4) (b) A public facilities needs assessment or revised public facilities
13 needs assessment that is prepared under this subsection shall be available for public
14 inspection and copying in the office of the clerk of the ~~political subdivision~~
15 municipality at least 20 days before the hearing under sub. (3).

16 ***b0319/2.2* SECTION 1638fg.** 66.55 (5) (b) of the statutes is amended to read:

17 66.55 (5) (b) An ordinance enacted under this section may delineate
18 geographically defined zones within the ~~political subdivision~~ municipality and may
19 impose impact fees on land development in a zone that differ from impact fees
20 imposed on land development in other zones within the ~~political subdivision~~
21 municipality. The public facilities needs assessment that is required under sub. (4)
22 shall explicitly identify the differences, such as land development or the need for
23 those public facilities, which justify the differences between zones in the amount of
24 impact fees imposed.

25 ***b0319/2.2* SECTION 1638fi.** 66.55 (6) (b) of the statutes is amended to read:

1 66.55 (6) (b) May not exceed the proportionate share of the capital costs that
2 are required to serve land development, as compared to existing uses of land within
3 the ~~political subdivision~~ municipality.

4 ***b0319/2.2* SECTION 1638fk.** 66.55 (6) (d) of the statutes is amended to read:

5 66.55 (6) (d) Shall be reduced to compensate for other capital costs imposed by
6 the ~~political subdivision~~ municipality with respect to land development to provide or
7 pay for public facilities, including special assessments, special charges, land
8 dedications or fees in lieu of land dedications under ch. 236 or any other items of
9 value.

10 ***b0319/2.2* SECTION 1638fm.** 66.55 (6) (g) of the statutes is amended to read:

11 66.55 (6) (g) Shall be payable by the developer to the ~~political subdivision~~
12 municipality, either in full or in instalment payments that are approved by the
13 ~~political subdivision, before~~ municipality, and may not be due on a date that is earlier
14 than the date on which a building permit may be for the construction of a dwelling
15 or other structure within the land development is issued or other required approval
16 may be given by the political subdivision.

17 ***b0319/2.2* SECTION 1638fo.** 66.55 (7) of the statutes is amended to read:

18 66.55 (7) LOW-COST HOUSING. An ordinance enacted under this section may
19 provide for an exemption from, or a reduction in the amount of, impact fees on land
20 development that provides low-cost housing, except that no amount of an impact fee
21 for which an exemption or reduction is provided under this subsection may be shifted
22 to any other development in the land development in which the low-cost housing is
23 located or to any other land development in the ~~political subdivision~~ municipality.

24 ***b0319/2.2* SECTION 1638fq.** 66.55 (8) of the statutes is amended to read:

1 66.55 (8) REQUIREMENTS FOR IMPACT FEE REVENUES. Revenues from impact fees
2 shall be placed in a segregated, interest-bearing account and shall be accounted for
3 separately from the other funds of the ~~political subdivision~~ municipality. Impact fee
4 revenues and interest earned on impact fee revenues may be expended only for
5 capital costs for which the impact fees were imposed.

6 ***b0319/2.2* SECTION 1638fs.** 66.55 (9) of the statutes is amended to read:

7 66.55 (9) REFUND OF IMPACT FEES. An ordinance enacted under this section shall
8 specify that impact fees that are imposed and collected by a ~~political subdivision~~
9 municipality but are not used within a reasonable period of time after they are
10 collected to pay the capital costs for which they were imposed shall be refunded to
11 the current owner of the property with respect to which the impact fees were
12 imposed. The ordinance shall specify, by type of public facility, reasonable time
13 periods within which impact fees must be spent or refunded under this subsection.
14 In determining the length of the time periods under the ordinance, a ~~political~~
15 ~~subdivision~~ municipality shall consider what are appropriate planning and
16 financing periods for the particular types of public facilities for which the impact fees
17 are imposed.

18 ***b0319/2.2* SECTION 1638fu.** 66.55 (10) of the statutes is amended to read:

19 66.55 (10) APPEAL. A ~~political subdivision~~ municipality that enacts an impact
20 fee ordinance under this section shall, by ordinance, specify a procedure under which
21 a developer upon whom an impact fee is imposed has the right to contest the amount,
22 collection or use of the impact fee to the governing body of the ~~political subdivision~~
23 municipality.

24 ***b0675/4.3* SECTION 1638m.** 66.75 (1m) (f) 3. of the statutes is amended to
25 read:

1 66.75 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the
2 department of revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this
3 paragraph for each district to that district, no later than the end of the month
4 following the end of the calendar quarter in which the amounts were collected. The
5 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit
6 adjustments and all other adjustments. Interest paid on refunds of the tax under this
7 paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate
8 under s. 77.60 (1) (a). Any district that receives a report along with a payment under
9 this subdivision or subd. 2. is subject to the duties of confidentiality to which the
10 department of revenue is subject under s. 77.61 (5).

11 *~~1256/1.6~~* **SECTION 1644.** 66.945 (8) (a) of the statutes is amended to read:

12 66.945 (8) (a) The regional planning commission may conduct all types of
13 research studies, collect and analyze data, prepare maps, charts and tables, and
14 conduct all necessary studies for the accomplishment of its other duties; it may,
15 consistent with the elements specified in s. 66.0295, make plans for the physical,
16 social and economic development of the region, and may, consistent with the
17 elements specified in s. 66.0295, adopt by resolution any plan or the portion of any
18 plan so prepared as its official recommendation for the development of the region; it
19 may publicize and advertise its purposes, objectives and findings, and may distribute
20 reports thereon; it may provide advisory services on regional planning problems to
21 the local government units within the region and to other public and private agencies
22 in matters relative to its functions and objectives, and may act as a coordinating
23 agency for programs and activities of such local units and agencies as they relate to
24 its objectives. All public officials shall, upon request, furnish to the regional planning
25 commission, within a reasonable time, such available information as it requires for

1 its work. In general, the regional planning commission shall have all powers
2 necessary to enable it to perform its functions and promote regional planning. The
3 functions of the regional planning commission shall be solely advisory to the local
4 governments and local government officials comprising the region.

5 ***-1256/1.7* SECTION 1645.** 66.945 (9) of the statutes is amended to read:

6 66.945 (9) PREPARATION OF MASTER PLAN FOR REGION. The regional planning
7 commission shall have the function and duty of making and adopting a master plan
8 for the physical development of the region. The master plan, with the accompanying
9 maps, plats, charts, programs and descriptive and explanatory matter, shall show
10 the commission's recommendations for such physical development and ~~may include,~~
11 ~~among other things without limitation because of enumeration, the general location,~~
12 ~~character and extent of main traffic arteries, bridges and viaducts; public places and~~
13 ~~areas; parks; parkways; recreational areas; sites for public buildings and structures;~~
14 ~~airports; waterways; routes for public transit; and the general location and extent~~
15 ~~of main and interceptor sewers, water conduits and other public utilities whether~~
16 ~~privately or publicly owned; areas for industrial, commercial, residential,~~
17 ~~agricultural or recreational development~~ shall contain at least the elements
18 described in s. 66.0295. The regional planning commission may amend, extend or
19 add to the master plan or carry any part or subject matter into greater detail.

20 ***-1256/1.8* SECTION 1646.** 66.945 (10) of the statutes is amended to read:

21 66.945 (10) ADOPTION OF MASTER PLAN FOR REGION. The master plan shall be
22 made with the general purpose of guiding and accomplishing a coordinated, adjusted
23 and harmonious development of the region which will, in accordance with existing
24 and future needs, best promote public health, safety, morals, order, convenience,
25 prosperity or the general welfare, as well as efficiency and economy in the process

1 of development. The regional planning commission may adopt the master plan as
2 a whole by a single resolution, or, as the work of making the whole master plan
3 progresses, may by resolution adopt a part or parts thereof, any such part to
4 correspond generally with one or more of the ~~functional subdivisions of the subject~~
5 ~~matter of the plan~~ elements specified in s. 66.0295. The resolution shall refer
6 expressly to the maps, plats, charts, programs and descriptive and explanatory
7 matter, and other matters intended by the regional planning commission to form the
8 whole or any part of the plan, and the action taken shall be recorded on the adopted
9 plan or part thereof by the identifying signature of the chairperson of the regional
10 planning commission and a copy of the plan or part thereof shall be certified to the
11 legislative bodies of the local governmental units within the region. The purpose and
12 effect of adoption of the master plan shall be solely to aid the regional planning
13 commission and the local governments and local government officials comprising the
14 region in the performance of their functions and duties.

15 *~~0282/3.1~~* SECTION 1647. 67.04 (5) (b) 2. of the statutes is repealed.

16 *b0182/4.3* SECTION 1648g. 67.05 (6m) (intro.) of the statutes is amended to
17 read:

18 67.05 (6m) HEARING AND REFERENDUM IN TECHNICAL COLLEGE DISTRICTS. (intro.)
19 Prior Unless sub. (7) (k) applies, prior to the adoption of an initial resolution under
20 sub. (1), the technical college district board shall adopt a resolution stating its
21 intention to borrow money for the purposes specified in s. 38.16 (2) and setting a date,
22 time and place for a public hearing on the resolution adopted under this subsection
23 which shall be held within 30 days after its adoption. The technical college district
24 secretary immediately shall publish a copy of the resolution adopted under this
25 subsection as a class 1 notice, under ch. 985.

1 ***b0182/4.3* SECTION 1648m.** 67.05 (7) (k) of the statutes is created to read:

2 67.05 (7) (k) Subsection (6m) does not apply to an initial resolution adopted by
3 a technical college district board to purchase or construct a facility to be used as an
4 applied technology center to which s. 38.15 (3) (c) applies.

5 ***-0282/3.2* SECTION 1649.** 67.12 (12) (a) of the statutes is amended to read:

6 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
7 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
8 limited to paying any general and current municipal expense, and refunding any
9 municipal obligations, including interest on them. Each note, plus interest if any,
10 shall be repaid within 10 years after the original date of the note, except that notes
11 issued under this section for purposes of ss. 145.245 (12m), 281.58 and, 281.59,
12 281.595, 281.60 and 281.61, or to raise funds to pay a portion of the capital costs of
13 a metropolitan sewerage district, shall be repaid within 20 years after the original
14 date of the note.

15 ***b0182/4.4* SECTION 1649m.** 67.12 (12) (k) of the statutes is created to read:

16 67.12 (12) (k) Paragraph (e) 5. does not apply to borrowing by a technical college
17 district board to purchase or construct a facility to be used as an applied technology
18 center if s. 38.15 (3) (c) applies.

19 ***b0235/2.3* SECTION 1649r.** 69.22 (1) (c) of the statutes is amended to read:

20 69.22 (1) (c) Twelve Thirteen dollars and 40 cents for issuing a copy of a birth
21 certificate, \$1.40 of which shall be forwarded to the state treasurer as provided in
22 sub. (1m) and credited to the appropriation under s. 20.435 (5) (jk) and \$7 of which
23 shall be forwarded to the state treasurer as provided in sub. (1m) and credited to the
24 appropriations under s. 20.433 (1) (g) and (h).

1 ***b0235/2.3* SECTION 1649s.** 69.22 (1) (c) of the statutes, as affected by 1999
2 Wisconsin Act (this act), is repealed and recreated to read:

3 69.22 (1) (c) Twelve dollars for issuing a copy of a birth certificate, \$7 of which
4 shall be forwarded to the state treasurer as provided in sub. (1m) and credited to the
5 appropriations under s. 20.433 (1) (g) and (h).

6 ***-0030/2.109* SECTION 1650.** 69.30 (1) (am) of the statutes is created to read:

7 69.30 (1) (am) “Family care district” has the meaning given in s. 46.2805 (5).

8 ***-0030/2.110* SECTION 1651.** 69.30 (2) of the statutes is amended to read:

9 69.30 (2) A financial institution, state agency, county department, Wisconsin
10 works agency ~~or~~, service office or family care district or an employe of a financial
11 institution, state agency, county department, Wisconsin works agency ~~or~~, service
12 office or family care district is not subject to s. 69.24 (1) (a) for copying a certified copy
13 of a vital record for use by the financial institution, state agency, county department,
14 Wisconsin works agency ~~or~~, service office or family care district, including use under
15 s. 45.36 (4m), if the copy is marked “FOR ADMINISTRATIVE USE”.

16 ***-0030/2.111* SECTION 1652.** 70.11 (2) of the statutes is amended to read:

17 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
18 Property owned by any county, city, village, town, school district, technical college
19 district, public inland lake protection and rehabilitation district, metropolitan
20 sewerage district, municipal water district created under s. 198.22, joint local water
21 authority created under s. 66.0735, family care district under s. 46.2895 or town
22 sanitary district; lands belonging to cities of any other state used for public parks;
23 land tax–deeded to any county or city before January 2; but any residence located
24 upon property owned by the county for park purposes which is rented out by the
25 county for a nonpark purpose shall not be exempt from taxation. Except as to land

1 acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after
2 August 17, 1961, to any such governmental unit or for its benefit while the grantor
3 or others for his or her benefit are permitted to occupy the land or part thereof in
4 consideration for the conveyance. Leasing the property exempt under this
5 subsection, regardless of the lessee and the use, does not
6 render that property taxable.

7 ***-1220/2.1* SECTION 1653.** 70.11 (35) of the
8 70.11 (35) CULTURAL AND ARCHITECTURAL LAWS
9 234.935 (1), 1997 stats.

10 ***b0318/1.1* SECTION 1655m.** 70.32 (1g) of the
11 70.32 (1g) In addition to the factors set forth in
12 consider the effect on the value of the property
13 59.692, 61.351 or 62.231, any conservation easement

14 conservation restriction under an agreement with the federal government and any
15 restrictions under ch. 91. Beginning with the property tax assessments as of
16 January 1, 2000, the assessor may not consider the effect on the value of the property
17 of any federal income tax credit that is extended to the property owner under section
18 42 of the Internal Revenue Code.

19 ***b0649/1.1* SECTION 1673d.** 71.01 (6) (e) of the statutes is repealed.

20 ***b0649/1.1* SECTION 1673e.** 71.01 (6) (f) of the statutes is amended to read:
21 71.01 (6) (f) For taxable years that begin after December 31, 1990, and before
22 January 1, 1992, for natural persons and fiduciaries, except fiduciaries of nuclear
23 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue
24 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended
25 to December 31, 1990, and as amended by P.L. 102-90, P.L. 102-227, P.L. 102-486,

1 P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34,
2 P.L. 105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514, P.L.
3 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
4 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L.
5 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and
6 P.L. 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for
7 Wisconsin purposes at the same time as for federal purposes. Amendments to the
8 federal ~~internal revenue code~~ Internal Revenue Code enacted after
9 December 31, 1990, do not apply to this paragraph with respect to taxable years
10 beginning after December 31, 1990, and before January 1, 1992, except that
11 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 102-90,
12 P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L.
13 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that
14 indirectly affect the federal ~~internal revenue code~~ Internal Revenue Code made by
15 P.L. 102-90, P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section
16 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for
17 Wisconsin purposes at the same time as for federal purposes.

18 *b0649/1.1* SECTION 1673f. 71.01 (6) (g) of the statutes is amended to read:

19 71.01 (6) (g) For taxable years that begin after December 31, 1991, and before
20 January 1, 1993, for natural persons and fiduciaries, except fiduciaries of nuclear
21 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue
22 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended
23 to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as
24 amended by P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a)
25 and (c) 1, 13171 and 13174 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L.

1 104–188, and P.L. 105–34, P.L. 105–206 and P.L. 105–277, and as indirectly affected
2 by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
3 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
4 sections 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
5 excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103–66, P.L. 104–188,
6 excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L.
7 105–277. The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin
8 purposes at the same time as for federal purposes. Amendments to the federal
9 ~~internal revenue code~~ Internal Revenue Code enacted after December 31, 1991, do
10 not apply to this paragraph with respect to taxable years beginning after
11 December 31, 1991, and before January 1, 1993, except that changes to the ~~internal~~
12 ~~revenue code~~ Internal Revenue Code made by P.L. 102–318, P.L. 102–486, P.L.
13 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L.
14 105–206 and P.L. 105–277 and changes that indirectly affect the provisions
15 applicable to this subchapter made by P.L. 102–318, P.L. 102–486, P.L. 103–66, P.L.
16 104–188, excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and
17 P.L. 105–277, apply for Wisconsin purposes at the same time as for federal purposes.

18 *b0649/1.1* SECTION 1673g. 71.01 (6) (h) of the statutes is amended to read:
19 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before
20 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear
21 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue
22 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended
23 to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102–227, and as
24 amended by P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171,
25 13174 and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311

1 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as indirectly
 2 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
 3 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
 4 excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
 5 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203
 6 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34,
 7 P.L. 105-206 and P.L. 105-277. The ~~internal revenue code~~ Internal Revenue Code
 8 applies for Wisconsin purposes at the same time as for federal purposes.
 9 Amendments to the federal ~~internal revenue code~~ Internal Revenue Code enacted
 10 after December 31, 1992, do not apply to this paragraph with respect to taxable years
 11 beginning after December 31, 1992, and before January 1, 1994, except that
 12 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 103-66,
 13 P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34,
 14 P.L. 105-206 and P.L. 105-277 and changes that indirectly affect the provisions
 15 applicable to this subchapter made by P.L. 103-66, P.L. 103-465, P.L. 104-188,
 16 excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L.
 17 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

18 *b0649/1.1* SECTION 1673h. 71.01 (6) (i) of the statutes is amended to read:

19 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
 20 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear
 21 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue
 22 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended
 23 to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and
 24 sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66 and
 25 as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding

1 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
2 104-191, P.L. 104-193 ~~and~~, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
3 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
4 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
5 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L.
6 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203
7 (d) and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7,
8 excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.
9 104-188, P.L. 104-191, P.L. 104-193 ~~and~~, P.L. 105-34, P.L. 105-206 and P.L.
10 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin
11 purposes at the same time as for federal purposes. Amendments to the federal
12 ~~internal revenue code~~ Internal Revenue Code enacted after December 31, 1993, do
13 not apply to this paragraph with respect to taxable years beginning after
14 December 31, 1993, and before January 1, 1995, except that changes to the ~~internal~~
15 ~~revenue code~~ Internal Revenue Code made by P.L. 103-296, P.L. 103-337, P.L.
16 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
17 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193 ~~and~~, P.L. 105-34, P.L.
18 105-206 and P.L. 105-277 and changes that indirectly affect the provisions
19 applicable to this subchapter made by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
20 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.
21 104-188, P.L. 104-191, P.L. 104-193 ~~and~~, P.L. 105-34, P.L. 105-206 and P.L.
22 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

23 ***b0649/1.1* SECTION 1673i.** 71.01 (6) (j) of the statutes is amended to read:

24 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
25 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear

1 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue
2 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended
3 to December 31, 1994, excluding sections 103, 104 and 110 of P.L. 102–227 and
4 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, and as
5 amended by P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1202, 1204,
6 1311 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193 ~~and~~, P.L. 105–34, P.L.
7 105–206 and P.L. 105–277, and as indirectly affected by P.L. 99–514, P.L. 100–203,
8 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280,
9 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104 and 110 of P.L.
10 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
11 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
12 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1202, 1204, 1311
13 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193 ~~and~~, P.L. 105–34, P.L. 105–206
14 and P.L. 105–277. The ~~internal revenue code~~ Internal Revenue Code applies for
15 Wisconsin purposes at the same time as for federal purposes. Amendments to the
16 federal ~~internal revenue code~~ Internal Revenue Code enacted after
17 December 31, 1994, do not apply to this paragraph with respect to taxable years
18 beginning after December 31, 1994, and before January 1, 1996, except that
19 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 104–7, P.L.
20 104–117, P.L. 104–188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104–188,
21 P.L. 104–191, P.L. 104–193 ~~and~~, P.L. 105–34, P.L. 105–206 and P.L. 105–277 and
22 changes that indirectly affect the provisions applicable to this subchapter made by
23 P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1202, 1204, 1311 and 1605
24 of P.L. 104–188, P.L. 104–191, P.L. 104–193 ~~and~~, P.L. 105–34, P.L. 105–206 and P.L.
25 105–277, apply for Wisconsin purposes at the same time as for federal purposes.

1 ***b0649/1.1* SECTION 1673j.** 71.01 (6) (k) of the statutes is amended to read:

2 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
3 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
4 decommissioning trust or reserve funds, ~~“internal revenue code~~ Internal Revenue
5 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended
6 to December 31, 1995, excluding sections 103, 104 and 110 of P.L. 102-227 and
7 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as
8 amended by P.L. 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311
9 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34,
10 P.L. 105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514, P.L.
11 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
12 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104 and
13 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
14 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
15 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections
16 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
17 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277. The ~~internal revenue code~~
18 Internal Revenue Code ^{no} applies for Wisconsin purposes at the same time as for federal
19 purposes. Amendments to the federal ~~internal revenue code~~ Internal Revenue Code
20 enacted after December 31, 1995, do not apply to this paragraph with respect to
21 taxable years beginning after December 31, 1995, and before January 1, 1997,
22 except that changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L.
23 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L.
24 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and
25 P.L. 105-277 and changes that indirectly affect the provisions applicable to this

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1 subchapter made by P.L. 104–117, P.L. 104–188, excluding sections 1123, 1202, 1204,
2 1311 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33 and, P.L.
3 105–34, P.L. 105–206 and P.L. 105–277, apply for Wisconsin purposes at the same
4 time as for federal purposes.

5 ***b0649/1.1* SECTION 1673k.** 71.01 (6) (L) of the statutes is amended to read:

6 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
7 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
8 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue
9 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended
10 to December 31, 1996, excluding sections 103, 104 and 110 of P.L. 102–227, sections
11 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66 and sections 1123 (b),
12 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, and as amended by P.L. 105–33
13 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277, and as indirectly affected by P.L.
14 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
15 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections
16 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
17 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, P.L.
18 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
19 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, P.L.
20 104–191, P.L. 104–193, P.L. 105–33 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277.

21 The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at
22 the same time as for federal purposes. Amendments to the federal ~~internal revenue~~
23 ~~code~~ Internal Revenue Code enacted after December 31, 1996, do not apply to this
24 paragraph with respect to taxable years beginning after December 31, 1996, and
25 before January 1, 1998, except that changes to the Internal Revenue Code made by

1 P.L. 105–33 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277 and changes that
2 indirectly affect the provisions applicable to this subchapter made by P.L. 105–33
3 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277 apply for Wisconsin purposes at the
4 same time as for federal purposes.

5 ***b0649/1.1* SECTION 1673L.** 71.01 (6) (m) of the statutes is amended to read:
6 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
7 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
8 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
9 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
10 104 and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203
11 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L.
12 104–188, and as amended by P.L. 105–178, P.L. 105–206 and P.L. 105–277, and as
13 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
14 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L.
15 102–227, excluding sections 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L.
16 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and
17 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
18 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605
19 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33 and, P.L. 105–34, P.L.
20 105–178, P.L. 105–206 and P.L. 105–277. The Internal Revenue Code applies for
21 Wisconsin purposes at the same time as for federal purposes. Amendments to the
22 federal Internal Revenue Code enacted after December 31, 1997, do not apply to this
23 paragraph with respect to taxable years beginning after December 31, 1997, and
24 before January 1, 1999, except that changes to the Internal Revenue Code made by
25 P.L. 105–178, P.L. 105–206 and P.L. 105–277 and changes that indirectly affect the

1 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206 and P.L.
2 105-277 apply for Wisconsin purposes at the same time as for federal purposes.

3 ***b0649/1.1* SECTION 1673m.** 71.01 (6) (n) of the statutes is created to read:

4 71.01 (6) (n) For taxable years that begin after December 31, 1998, for natural
5 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
6 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
7 as amended to December 31, 1998, excluding sections 103, 104 and 110 of P.L.
8 102-227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66 and
9 sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, and as
10 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
11 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
12 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L.
13 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and
14 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
15 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605
16 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
17 105-178, P.L. 105-206 and P.L. 105-277. The Internal Revenue Code applies for
18 Wisconsin purposes at the same time as for federal purposes. Amendments to the
19 federal Internal Revenue Code enacted after December 31, 1998, do not apply to this
20 paragraph with respect to taxable years beginning after December 31, 1998.

21 ***b0649/1.1* SECTION 1673n.** 71.01 (7r) of the statutes is amended to read:

22 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
23 or depreciation, "~~internal revenue code~~ Internal Revenue Code" means either the
24 federal ~~internal revenue code~~ Internal Revenue Code as amended to December 31,
25 ~~1997~~ 1998, or the federal ~~internal revenue code~~ Internal Revenue Code in effect for

1 the taxable year for which the return is filed, except that property that, under s. 71.02
2 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the
3 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1980,
4 shall continue to be depreciated under the ~~internal revenue code~~ Internal Revenue
~~Code~~ Code as amended to December 31, 1980.

~~5~~
~~6~~ *b0678/5.1* **SECTION 1673g.** 71.01 (1g) of the statutes is created to read:

7 71.01 (1g) “Commercial domicile” means the location of a trade or business
8 from which the trade or business is principally managed in the United States,
9 regardless of whether the trade or business is organized under the laws of a foreign
10 country, the commonwealth of Puerto Rico or any territory or possession of the
11 United States. The location of the taxpayer’s trade or business at which the greatest
12 number of the taxpayer’s employes work or are regularly connected, as of the last day
13 of the taxable year, is rebuttably presumed to be the taxpayer’s commercial domicile.

14 *b0678/5.1* **SECTION 1673m.** 71.01 (5r) of the statutes is created to read:

15 71.01 (5r) “Intangible property” includes patents, copyrights, trademarks,
16 trade names, service names, service marks, logos, franchises, licenses, plans,
17 specifications, blueprints, processes, techniques, formulas, designs, layouts,
18 patterns, drawings, manuals, customer lists, contracts, technical know-how and
19 trade secrets. “Intangible property” does not include securities.

20 *b0678/5.1* **SECTION 1673p.** 71.01 (8g) of the statutes is amended to read:

21 71.01 (8g) “Member” does not include a member of a limited liability company
22 treated as a corporation under s. 71.22 (1) (1g).

23 *b0678/5.1* **SECTION 1673r.** 71.01 (8m) of the statutes is amended to read:

24 71.01 (8m) “Partner” does not include a partner of a publicly traded
~~25~~ partnership treated as a corporation under s. 71.22 (1) (1g).

1 *~~1917/1.1~~* SECTION 1674. 71.01 (16) of the statutes is amended to read:

2 71.01 (16) “Wisconsin taxable income” of natural persons means Wisconsin
3 adjusted gross income less the Wisconsin standard deduction, less the personal
4 exemption described under s. 71.05 (23), with losses, depreciation, recapture of
5 benefits, offsets, depletion, deductions, penalties, expenses and other negative
6 income items determined according to the manner that income is or would be
7 allocated, except that the negative income items on individual or separate returns
8 for net rents and other net returns which are marital property attributable to the
9 investment, rental, licensing or other use of nonmarital property shall be allocated
10 to the owner of the property.

~~11~~ *~~b0666/3.1~~* SECTION 1674t. 71.03 (2) (a) 1. of the statutes is amended to read:

12 71.03 (2) (a) 1. Every natural person domiciled in this state during the entire
13 taxable year having gross income of ~~\$5,200 or more if under 65 years of age, or \$5,700~~
14 ~~or more if 65 years of age or over, or \$7,040 or more if the natural person files as a~~
15 ~~head of household, and every married person who files jointly and is domiciled in this~~
16 ~~state during the entire taxable year having gross income during the year when the~~
17 ~~joint gross income of the married person and his or her spouse is \$7,200 or more if~~
18 ~~both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age~~
19 ~~and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years~~
20 ~~of age or over; and every married person who files separately and is domiciled in this~~
21 ~~state during the entire taxable year and has gross income of \$3,420 or more. The~~
22 ~~department of revenue shall annually adjust the dollar amounts of the filing~~
23 ~~requirements so as to reflect changes in the standard deduction, the rates under s.~~
24 ~~71.06 or the exemption under s. 71.07 (8) (a) individual domiciled in this state during~~
25 the entire taxable year who has a gross income at or above a threshold amount which

1 shall be determined annually by the department of revenue. The threshold amounts
2 shall be determined for categories of individuals based on filing status and age, and
3 shall include categories for single individuals; individuals who file as a head of
4 household; married couples who file jointly; and married persons who file separately.
5 The department of revenue shall establish a threshold amount for each category of
6 individual at an amount at which no individual in that category whose gross income
7 is below that amount has a state income tax liability.

8 ***b0669/1.1* SECTION 1674e.** 71.02 (1) of the statutes is amended to read:

9 71.02 (1) For the purpose of raising revenue for the state and the counties,
10 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on
11 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear
12 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every
13 natural person residing within the state or by his or her personal representative in
14 case of death, and trusts administered resident within the state; by every
15 nonresident natural person and trust of this state, upon such income as is derived
16 from property located or business transacted within the state including, but not
17 limited by enumeration, income derived from a limited partner's distributive share
18 of partnership income, income derived from a limited liability company member's
19 distributive share of limited liability company income, the state lottery under ch.
20 565, any multijurisdictional lottery under ch. 565 if the winning lottery ticket or
21 lottery share was purchased from a retailer, as defined in s. 565.01 (6), located in this
22 state or from the department, winnings from a casino or bingo hall that is located in
23 this state and that is operated by a Native American tribe or band and pari-mutuel
24 wager winnings or purses under ch. 562, and also by every nonresident natural
25 person upon such income as is derived from the performance of personal services

1 within the state, except as exempted under s. 71.05 (1) to (3). Every natural person
2 domiciled in the state shall be deemed to be residing within the state for the purposes
3 of determining liability for income taxes and surtaxes. A single-owner entity that is
4 disregarded as a separate entity under section 7701 of the Internal Revenue Code
5 is disregarded as a separate entity under this chapter, and its owner is subject to the
6 tax on the entity's income.

7 ***b0678/5.2* SECTION 1674m.** 71.03 (1) of the statutes is amended to read:

8 71.03 (1) DEFINITION. In this section, "gross income" means all income, from
9 whatever source derived and in whatever form realized, whether in money, property
10 or services, which is not exempt from Wisconsin income taxes. "Gross income"
11 includes, but is not limited to, the following items: compensation for services,
12 including salaries, wages and fees, commissions and similar items; gross income
13 derived from business; interest; rents; royalties; dividends; alimony and separate
14 maintenance payments; annuities; income from life insurance and endowment
15 contracts; pensions; income from discharge of indebtedness; distributive shares of
16 partnership gross income except distributive shares of the income of publicly traded
17 partnerships treated as corporations under s. 71.22 ~~(1)~~ (1g); distributive shares of
18 limited liability company gross income except distributive shares of the income of
19 limited liability companies treated as corporations under s. 71.22 ~~(1)~~ (1g); income in
20 respect of a decedent; and income from an interest in an estate or trust. "Gross
21 income" from a business or farm consists of the total gross receipts without reduction
22 for cost of goods sold, expenses or any other amounts. The gross rental amounts
23 received from rental properties are included in gross income without reduction for
24 expenses or any other amounts. "Gross income" from the sale of securities, property
25 or other assets consists of the gross selling price without reduction for the cost of the

1 assets, expenses of sale or any other amounts. "Gross income" from an annuity,
2 retirement plan or profit sharing plan consists of the gross amount received without
3 reduction for the employee's contribution to the annuity or plan. ✓

4 ***-1837/5.1* SECTION 1675.** 71.04 (4) of the statutes is renumbered 71.04 (4)
5 (intro) and amended to read:

6 71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. (intro.) ✓
7 Nonresident individuals and nonresident estates and trusts engaged in business
8 within and without the state shall be taxed only on such income as is derived from
9 business transacted and property located within the state. The amount of such
10 income attributable to Wisconsin may be determined by an allocation and separate
11 accounting thereof, when the business of such nonresident individual or nonresident
12 estate or trust within the state is not an integral part of a unitary business, but the
13 department of revenue may permit an allocation and separate accounting in any case
14 in which it is satisfied that the use of such method will properly reflect the income
15 taxable by this state. In all cases in which allocation and separate accounting is not
16 permissible, the determination shall be made in the following manner: for all
17 ~~businesses except financial organizations~~ telecommunications companies, public
18 utilities, railroads, sleeping car companies and car line companies there shall first
19 be deducted from the total net income of the taxpayer the part thereof (less related
20 expenses, if any) that follows the situs of the property or the residence of the
21 recipient. The Except as provided under s. 71.25 (9d) and (9g), the remaining net
22 income shall be apportioned to Wisconsin this state by use of an apportionment
23 fraction composed of a sales factor representing 50% of the fraction, a property factor
24 representing 25% of the fraction and a payroll factor representing 25% of the
25 fraction. the following: *Delete space*

1 ***b0678/5.7* SECTION 1675b.** 71.04 (4) (a) of the statutes is created to read:
2 71.04 (4) (a) For taxable years beginning after December 31, 2000, and before
3 January 1, 2002, an apportionment fraction composed of a sales factor under sub. (7)
4 representing 63% of the fraction, a property factor under sub. (5) representing 18.5%
5 of the fraction and a payroll factor under sub. (6) representing 18.5% of the fraction.

6 ***b0678/5.7* SECTION 1675c.** 71.04 (4) (b) of the statutes is created to read:
7 71.04 (4) (b) For taxable years beginning after December 31, 2001, and before
8 January 1, 2003, an apportionment fraction composed of a sales factor under sub. (7)
9 representing 85% of the fraction, a property factor under sub. (5) representing 7.5%
10 of the fraction and a payroll factor under sub. (6) representing 7.5% of the fraction.

11 ***b0678/5.7* SECTION 1675d.** 71.04 (4) (c) of the statutes is created to read:
12 71.04 (4) (c) For taxable years beginning after December 31, 2002, an
13 apportionment fraction composed of the sales factor under sub. (7).

14 ***-1837/5.2* SECTION 1676.** 71.04 (5) (intro.) of the statutes is amended to read:
15 71.04 (5) PROPERTY FACTOR. (intro.) For purposes of sub. (4) and for taxable
16 years beginning before January 1, 2003:

17 ***-1837/5.3* SECTION 1677.** 71.04 (6) (intro.) of the statutes is amended to read:
18 71.04 (6) PAYROLL FACTOR. (intro.) For purposes of sub. (4) and for taxable years
19 beginning before January 1, 2003:

20 ***-1837/5.4* SECTION 1678.** 71.04 (7) (d) of the statutes is amended to read:
21 71.04 (7) (d) Sales, other than sales of tangible personal property, are in this
22 state if the income-producing activity is performed in this state. If the
23 income-producing activity is performed both in and outside this state the sales shall
24 be divided between those states having jurisdiction to tax such business in
25 proportion to the direct costs of performance incurred in each such state in rendering

1 this service. Services performed in states which do not have jurisdiction to tax the
2 business shall be deemed to have been performed in the state to which compensation
3 is allocated by sub. (6). This paragraph does not apply to taxable years beginning
4 after December 31, 1999.

5 ***-1837/5.5* SECTION 1679.** 71.04 (7) (dc) of the statutes is created to read:

6 71.04 (7) (dc) For taxable years beginning after December 31, 1999, sales,
7 rents, royalties, and other income from real property, and the receipts from the lease
8 or rental of tangible personal property, are attributed to the state in which the
9 property is located.

10 ***-1837/5.6* SECTION 1680.** 71.04 (7) (dg) of the statutes is created to read:

11 71.04 (7) (dg) For taxable years beginning after December 31, 1999, receipts
12 from the lease or rental of moving property including but not limited to motor
13 vehicles, rolling stock, aircraft, vessels, or mobile equipment are included in the
14 numerator of the sales factor under par. (a) to the extent that the property is used
15 in this state. The use of moving property in this state is determined as follows:

16 1. The use of a motor vehicle or rolling stock in this state is determined by
17 multiplying the gross receipts from the lease or rental of the motor vehicle or rolling
18 stock by a fraction having as a numerator the number of miles traveled within this
19 state by the motor vehicle or rolling stock while leased or rented in the taxable year
20 and having as a denominator the total number of miles traveled by the motor vehicle
21 or rolling stock while leased or rented in the taxable year.

22 2. The use of an aircraft in this state is determined by multiplying the gross
23 receipts from the lease or rental of the aircraft by a fraction having as a numerator
24 the number of landings of the aircraft in this state while leased or rented in the

1 taxable year and having as a denominator the total number of landings of the aircraft
2 while leased or rented in the taxable year.

3 3. The use of a vessel or mobile equipment in this state is determined by
4 multiplying the gross receipts from the lease or rental of the vessel or mobile
5 equipment by a fraction having as a numerator the number of days that the vessel
6 or mobile equipment is in this state while leased or rented in the taxable year and
7 having as a denominator the total number of days that the vessel or mobile
8 equipment is leased or rented in the taxable year.

9 4. If the taxpayer does not know the location of moving property while such
10 property is leased or rented in the taxable year, the moving property is used in the
11 state in which such property is located at the time the lessee or renter takes
12 possession of the property.

13 ***b0678/5.9* SECTION 1681.** 71.04 (7) (dn) of the statutes is created to read:

14 71.04 (7) (dn) For taxable years beginning after December 31, 1999, gross
15 royalties and gross income received for the use of intangible property are attributed
16 to this state if any of the following occurs:

17 1. The purchaser of intangible property uses the intangible property in the
18 production, fabrication or manufacturing of a product that is sold to a customer who
19 is located in this state.

20 2. The purchaser of intangible property uses the intangible property in the
21 printing or publication of materials that are sold to a customer who is located in this
22 state.

23 3. The purchaser of intangible property uses the intangible property in the
24 operation of a trade or business at a location in this state.

1 4. The purchaser of intangible property is billed for the purchase of the
2 intangible property at a location in this state.

3 5. The taxpayer is not subject to income tax in the state in which the intangible
4 property is used but the taxpayer's commercial domicile is in this state.

5 ***b0678/5.9* SECTION 1682.** 71.04 (7) (dr) of the statutes is created to read:

6 71.04 (7) (dr) 1. For taxable years beginning after December 31, 1999, receipts
7 from a service are attributed to the state where the purchaser of the service received
8 the benefit of the service. The benefit of a service is received in this state if any of
9 the following applies:

10 a. The service relates to real property that is located in this state.

11 b. The service relates to tangible personal property that is located in this state
12 at the time that the service is received.

13 c. The service is provided to a person who is located in this state.

14 d. The service is provided to a person doing business in this state.

15 e. The service is performed at a location in this state.

16 2. If the purchaser of a service receives the benefit of a service in more than one
17 state, the receipts from the performance of the service are included in the numerator
18 of the sales factor under par. (a) according to the portion of the service received in this
19 state. If the state where a purchaser received the benefit of a service cannot be
20 determined, the benefit of a service is received in the state where the purchaser, in
21 the regular course of the purchaser's business, ordered the service. If the state where
22 a purchaser ordered a service cannot be determined, the benefit of the service is
23 received in the state where the purchaser, in the regular course of the purchaser's
24 business, receives a bill for the service.

1 3. If the taxpayer is not subject to income tax in the state in which the benefit
2 of the service is received, the benefit of the service is received in this state to the
3 extent that the taxpayer's employes or representatives performed services from a
4 location in this state.

5 ***b0678/5.9* SECTION 1682b.** 71.04 (7) (ds) of the statutes is created to read:

6 71.04 (7) (ds) 1. For taxable years beginning after December 31, 1999, the gate
7 receipts from professional sporting events are attributed to the state in which the
8 taxpayer's sports facility is located. Gate receipts include the taxpayer's in-state
9 gate receipts and the taxpayer's share of out-of-state gate receipts.

10 2. For taxable years beginning after December 31, 1999, radio and television
11 receipts received by the taxpayer from a professional sports association contract with
12 a communications network are attributed to this state in proportion to the number
13 of events held in this state in which the taxpayer's team is a participant and that are
14 related to the contract compared to the total number of events in which the
15 taxpayer's team is a participant and that are related to the contract.

16 ***b0678/5.9* SECTION 1682c.** 71.04 (7) (dt) of the statutes is created to read:

17 71.04 (7) (dt) 1. For taxable years beginning after December 31, 1999, the gross
18 receipts from radio and television broadcasting, including advertising revenue, are
19 attributed to this state in proportion to the audience in this state as compared to the
20 total audience.

21 2. For taxable years beginning after December 31, 1999, the gross receipts from
22 newspapers and magazines, including advertising revenue, are attributed to this
23 state in proportion to the circulation in this state as compared to the total circulation.

24 ***b0678/5.9* SECTION 1682d.** 71.04 (7) (dw) of the statutes is created to read:

1 71.04 (7) (dw) 1. Except as provided in subds. 2. and 3., if a person doing
2 business in this state and outside this state owns a business that is subject to
3 apportionment under sub. (4) or s. 71.25 (6) and a business that is subject to
4 apportionment under sub. (8), the person shall apportion income as provided under
5 sub. (4) or s. 71.25 (6).

6 2. A person who has filed a tax return and who has reported income on the
7 return as apportioned under subd. 1 may request permission from the department
8 to use an alternative apportionment method in the next taxable year, if the person
9 receives at least 50% of the person's total gross receipts in a taxable year from a
10 business described under sub. (8) (c). If the department grants permission to a
11 person to use an alternative apportionment method under this subdivision, the
12 person may not use the alternative method, and shall apportion income under subd.
13 1., if the person receives less than 50% of the person's total gross receipts in a taxable
14 year from a business described under sub. (8) (c).

15 3. The department may require that a person who is subject to apportionment
16 under this subsection use an alternative apportionment method to accurately reflect
17 income that is attributable to this state.

18 ***b0678/5.9* SECTION 1682m.** 71.04 (8) (title) of the statutes is amended to
19 read:

20 71.04 (8) (title) RAILROADS, ~~FINANCIAL ORGANIZATIONS~~ TELECOMMUNICATIONS
21 COMPANIES AND PUBLIC UTILITIES.

22 ***b0678/5.9* SECTION 1682n.** 71.04 (8) (a) of the statutes is amended to read:

23 71.04 (8) (a) "Financial organization", as used in this section, means any bank,
24 trust company, savings bank, industrial bank, land bank, safe deposit company,
25 private banker, savings and loan association, credit union, cooperative bank, small

1 loan company, sales finance company, investment company, brokerage house,
2 underwriter or any type of insurance company. This paragraph does not apply to
3 taxable years beginning after December 31, 1999.

4 ***b0678/5.9* SECTION 1682p.** 71.04 (8) (c) of the statutes is amended to read:

5 71.04 (8) (c) The net business income of railroads, sleeping car companies, car
6 line companies, financial organizations, telecommunications companies and public
7 utilities requiring apportionment shall be apportioned pursuant to rules of the
8 department of revenue, but the income taxed is limited to the income derived from
9 business transacted and property located within the state. For taxable years
10 beginning after December 31, 1999, the net business income of financial
11 organizations shall be apportioned under s. 71.25 (9d).

12 ***b0678/5.9* SECTION 1682r.** 71.04 (10) of the statutes is amended to read:

13 71.04 (10) DEPARTMENT MAY WAIVE FACTOR. Where, in the case of any nonresident
14 individual or nonresident estate or trust engaged in business within and without the
15 state of Wisconsin and required to apportion its income as provided in this section,
16 it shall be shown to the satisfaction of the department of revenue that the use of any
17 one of the 3 factors provided under sub. (4) gives an unreasonable or inequitable final
18 average ratio because of the fact that such nonresident individual or nonresident
19 estate or trust does not employ, to any appreciable extent in its trade or business in
20 producing the income taxed, the factors made use of in obtaining such ratio, this
21 factor may, with the approval of the department of revenue, be omitted in obtaining
22 the final average ratio which is to be applied to the remaining net income. This
23 subsection does not apply to taxable years beginning after December 31, 2002.

24 ***-1220/2.2* SECTION 1683.** 71.05 (1) (c) 2. of the statutes is amended to read:

1 71.05 (1) (c) 2. The Wisconsin housing and economic development authority, if
2 the bonds are to fund a loan under s. 234.935, 1997 stats.

3 ***-0575/1.1*** SECTION 1684. 71.05 (6) (a) 12. of the statutes is amended to read:

4 71.05 (6) (a) 12. ~~All alimony deducted for federal income tax purposes and paid~~
5 ~~while the individual paying the alimony was a nonresident of this state; all All~~
6 penalties for early withdrawals from time savings accounts and deposits deducted
7 for federal income tax purposes and paid while the individual charged with the
8 penalty was a nonresident of this state; ~~all repayments of supplemental~~
9 ~~unemployment benefit plan payments deducted for federal income tax purposes and~~
10 ~~made while the individual making the repayment was a nonresident of this state; all~~
11 reforestation expenses related to property not in this state, deducted for federal
12 income tax purposes and paid while the individual paying the expense was not a
13 resident of this state; all contributions to individual retirement accounts, simplified
14 employe pension plans and self-employment retirement plans and all deductible
15 employe contributions, deducted for federal income tax purposes and in excess of that
16 amount multiplied by a fraction the numerator of which is the individual's wages and
17 net earnings from a trade or business taxable by this state and the denominator of
18 which is the individual's total wages and net earnings from a trade or business; the
19 contributions to a Keogh plan deducted for federal income tax purposes and in excess
20 of that amount multiplied by a fraction the numerator of which is the individual's net
21 earnings from a trade or business, taxable by this state, and the denominator of
22 which is the individual's total net earnings from a trade or business; the amount of
23 health insurance costs of self-employed individuals deducted under section 162 (L)
24 of the internal revenue code for federal income tax purposes and in excess of that
25 amount multiplied by a fraction the numerator of which is the individual's net

1 earnings from a trade or business, taxable by this state, and the denominator of
2 which is the individual's total net earnings from a trade or business; and the amount
3 of self-employment taxes deducted under section 164 (f) of the internal revenue code
4 for federal income tax purposes and in excess of that amount multiplied by a fraction
5 the numerator of which is the individual's net earnings from a trade or business,
6 taxable by this state, and the denominator of which is the individual's total net
7 earnings from a trade or a business.

~~8~~ ***b0438/2.2* SECTION 1684d.** 71.05 (6) (a) 15. of the statutes is amended to
9 read:

10 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
11 (2di), (2dj), (2dL), (2dr), (2ds), (2dx), ~~(2dy)~~ and (3s) and not passed through by a
12 partnership, limited liability company or tax-option corporation that has added that
13 amount to the partnership's, company's or tax-option corporation's income under s.
~~14~~ 71.21 (4) or 71.34 (1) (g).

~~15~~ ***-1806/3.14* SECTION 1686.** 71.05 (6) (b) 23. of the statutes is amended to read:

16 71.05 (6) (b) 23. Any increase in value of a tuition unit that is purchased under
17 a tuition contract under s. ~~16.24~~ 14.63.

~~18~~ ***b0174/3.14* SECTION 1686m.** 71.05 (6) (b) 28. (intro.) of the statutes is
19 amended to read:

20 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses for
21 a student who is the claimant or who is the claimant's child and the claimant's
22 dependent who is claimed under section 151 (c) of the Internal Revenue Code, to
23 attend any university, college, technical college or a school approved under s. ~~39.51~~
24 45.54, that is located in Wisconsin or to attend a public vocational school or public

1 institution of higher education in Minnesota under the Minnesota–Wisconsin
2 reciprocity agreement under s. 39.47, calculated as follows:

3 ***-0573/1.1* SECTION 1687.** 71.05 (6) (b) 28. e. of the statutes is amended to
4 read:

5 71.05 (6) (b) 28. e. For an individual who is a nonresident or part–year resident
6 of this state, multiply the amount calculated under subd. 28. a., b., c. or d. by a
7 fraction the numerator of which is the individual’s wages, salary, tips, unearned
8 income and net earnings from a trade or business that are taxable by this state and
9 the denominator of which is the individual’s total wages, salary, tips, unearned
10 income and net earnings from a trade or business. In this subd. 28. e., for married
11 persons filing separately “wages, salary, tips, unearned income and net earnings
12 from a trade or business” means the separate wages, salary, tips, unearned income
13 and net earnings from a trade or business of each spouse, and for married persons
14 filing jointly “wages, salary, tips, unearned income and net earnings from a trade or
15 business” means the total wages, salary, tips, unearned income and net earnings
16 from a trade or business of both spouses.

17 ***-0573/1.2* SECTION 1688.** 71.05 (6) (b) 28. f. of the statutes is amended to read:
18 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., b., c., d. or
19 e. to the individual’s aggregate wages, salary, tips, unearned income and net
20 earnings from a trade or business that are taxable by this state.

21 ***b0667/1.1* SECTION 1688d.** 71.05 (6) (b) 29. of the statutes is created to read:
22 71.05 (6) (b) 29. The amount claimed as a federal miscellaneous itemized
23 deduction under the Internal Revenue Code for repayment of an amount included in
24 income in a previous year to the extent that the repayment was previously included
25 in Wisconsin adjusted gross income, except that no amount that is used in calculating

1 the credit under s. 71.07 (1) may be included in the calculation under this
2 subdivision.

3 *~~1917/1.3~~* SECTION 1689. 71.05 (22) (dm) of the statutes is amended to read:

4 71.05 (22) (dm) *Deduction limits; 1994 and thereafter to 1999.* Except as

5 provided in par. (f), for taxable years beginning ~~on or after January 1, 1994~~ after

6 December 31, 1993, and before January 1, 2000, the Wisconsin standard deduction

7 is whichever of the following amounts is appropriate. For a single individual who has

8 a Wisconsin adjusted gross income of less than \$7,500, the standard deduction is

9 \$5,200. For a single individual who has a Wisconsin adjusted gross income of at least

10 \$7,500 ~~but not more than \$50,830~~, the standard deduction is the amount obtained

11 by subtracting from \$5,200 12% of Wisconsin adjusted gross income in excess of

12 \$7,500 but not less than \$0. ~~For a single individual who has a Wisconsin adjusted~~

13 ~~gross income of more than \$50,830, the standard deduction is \$0.~~ For a head of

14 household who has a Wisconsin adjusted gross income of less than \$7,500, the

15 standard deduction is \$7,040. For a head of household who has a Wisconsin adjusted

16 gross income of at least \$7,500 ~~but not more than \$25,000~~, the standard deduction

17 is the amount obtained by subtracting from \$7,040 22.515% of Wisconsin adjusted

18 gross income in excess of \$7,500 but not less than \$0, until the adjusted gross income

19 amount at which the standard deduction is equal to the standard deduction for a

20 single individual at the same adjusted gross income amount. For a head of household

21 who has a Wisconsin adjusted gross income of more than ~~\$25,000~~ this amount, the

22 standard deduction shall be calculated as if the head of household were a single

23 individual. For a married couple filing jointly that has an aggregate Wisconsin

24 adjusted gross income of less than \$10,000, the standard deduction is \$8,900. For

25 a married couple filing jointly that has an aggregate Wisconsin adjusted gross

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1 income of at least \$10,000 but not more than \$55,000, the standard deduction is the
 2 amount obtained by subtracting from \$8,900 19.778% of aggregate Wisconsin
 3 adjusted gross income in excess of \$10,000 but not less than \$0. For a married couple
 4 filing jointly that has an aggregate Wisconsin adjusted gross income of more than
 5 \$55,000, the standard deduction is \$0. For a married individual filing separately
 6 who has a Wisconsin adjusted gross income of less than \$4,750, the standard
 7 deduction is \$4,230. For a married individual filing separately who has a Wisconsin
 8 adjusted gross income of at least \$4,750 but not more than \$26,140, the standard
 9 deduction is the amount obtained by subtracting from \$4,230 19.778% of Wisconsin
 10 adjusted gross income in excess of \$4,750 but not less than \$0. For a married
 11 individual filing separately who has a Wisconsin adjusted gross income of more than
 12 \$26,140, the standard deduction is \$0. The secretary of revenue shall prepare a table
 13 under which deductions under this paragraph shall be determined. That table shall
 14 be published in the department's instructional booklets.

15 *-1917/1.4* SECTION 1690. 71.05 (22) (dp) of the statutes is created to read:

16 71.05 (22) (dp) *Deduction limits, 2000 and thereafter.* Except as provided in
 17 par. (f), for taxable years beginning after December 31, 1999, the Wisconsin standard
 18 deduction is whichever of the following amounts is appropriate. For a single
 19 individual who has a Wisconsin adjusted gross income of less than \$10,380, the
 20 standard deduction is \$7,200. For a single individual who has a Wisconsin adjusted
 21 gross income of at least \$10,380, the standard deduction is the amount obtained by
 22 subtracting from \$7,200 12% of Wisconsin adjusted gross income in excess of \$10,380
 23 but not less than \$0. For a head of household who has a Wisconsin adjusted gross
 24 income of less than \$10,380, the standard deduction is \$9,300. For a head of
 25 household who has a Wisconsin adjusted gross income of at least \$10,380, the

1

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1 standard deduction is the amount obtained by subtracting from \$9,300 22.515% of
 2 Wisconsin adjusted gross income in excess of \$10,380, but not less than \$0, until the
 3 adjusted gross income amount at which the standard deduction is equal to the
 4 standard deduction for a single individual at the same adjusted gross income
 5 amount. For a head of household who has a Wisconsin adjusted gross income of more
 6 than this amount, the standard deduction shall be calculated as if the head of
 7 household were a single individual. For a married couple filing jointly that has an
 8 aggregate Wisconsin adjusted gross income of less than \$14,570, the standard
 9 deduction is \$12,970. For a married couple filing jointly that has an aggregate
 10 Wisconsin adjusted gross income of at least \$14,570, the standard deduction is the
 11 amount obtained by subtracting from \$12,970 19.778% of aggregate Wisconsin
 12 adjusted gross income in excess of \$14,570 but not less than \$0. For a married
 13 individual filing separately who has a Wisconsin adjusted gross income of less than
 14 \$6,920, the standard deduction is \$6,160. For a married individual filing separately
 15 who has a Wisconsin adjusted gross income of at least \$6,920, the standard deduction
 16 is the amount obtained by subtracting from \$6,160 19.778% of Wisconsin adjusted
 17 gross income in excess of \$6,920 but not less than \$0. The secretary of revenue shall
 18 prepare a table under which deductions under this paragraph shall be determined.
 19 That table shall be published in the department's instructional booklets.

20 *-1917/1.5* SECTION 1691. 71.05 (22) (ds) of the statutes is amended to read:

21 71.05 (22) (ds) *Standard deduction indexing.* For taxable years beginning after
 22 December 31, 1998, and before January 1, 2000, ~~the~~ *delete space* the dollar amounts of the standard
 23 deduction that is allowable under *par.* (dm) and all of the dollar amounts of
 24 Wisconsin adjusted gross income under *par.* (dm) shall be increased each year by a
 25 percentage equal to the percentage change between the U.S. consumer price index

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1 for all urban consumers, U.S. city average, for the month of August of the previous
2 year and the U.S. consumer price index for all urban consumers, U.S. city average,
3 for the month of August of the year before the previous year, as determined by the
4 federal department of labor. Each amount that is revised under this paragraph shall
5 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of
6 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased
7 to the next higher multiple of \$10. The department of revenue shall annually adjust
8 the changes in dollar amounts required under this paragraph and incorporate the
9 changes into the income tax forms and instructions.

~~10~~ ***b0668/3.32*** **SECTION 1691c.** 71.05 (22) (dt) of the statutes is created to read:
11 71.05 (22) (dt) *Standard deduction indexing, 2001 and thereafter.* For taxable
12 years beginning after December 31, 2000, the dollar amounts of the standard
13 deduction that is allowable under par. (dp) and all of the dollar amounts of Wisconsin
14 adjusted gross income under par. (dp) shall be increased each year by a percentage
15 equal to the percentage change between the U.S. consumer price index for all urban
16 consumers, U.S. city average, for the month of August of the previous year and the
17 U.S. consumer price index for all urban consumers, U.S. city average, for the month
18 of August 1999, as determined by the federal department of labor. Each amount that
19 is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the
20 revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5,
21 such an amount shall be increased to the next higher multiple of \$10. The
22 department of revenue shall annually adjust the changes in dollar amounts required
23 under this paragraph and incorporate the changes into the income tax forms and
~~24~~ instructions.

25 ***-1917/1.6*** **SECTION 1692.** 71.05 (22) (f) 4. b. of the statutes is amended to read:

1 71.05 (22) (f) 4. b. The standard deduction that may be claimed by an individual
2 under par. (dm) or (dp), based on the individual's filing status.

3 *–1917/1.7* **SECTION 1693.** 71.05 (23) of the statutes is created to read:

4 71.05 (23) PERSONAL EXEMPTIONS. In computing Wisconsin taxable income, an
5 individual taxpayer may subtract the following amounts:

6 (a) For taxable years that begin after December 31, 1999, and before January
7 1, 2001:

8 1. A personal exemption of \$600 if the taxpayer is required to file a return under
9 s. 71.03 (2) (a) 1. or 2. and \$600 for the taxpayer's spouse, except if the spouse is filing
10 separately or as a head of household.

11 2. An exemption of \$600 for each individual for whom the taxpayer is entitled
12 to an exemption for the taxable year under section 151 (c) of the Internal Revenue
13 Code.

14 3. An additional exemption of \$200 if the taxpayer has reached the age of 65
15 before the close of the taxable year to which his or her tax return relates and \$200
16 for the taxpayer's spouse if he or she has reached the age of 65 before the close of the
17 taxable year to which his or her tax return relates, except if the spouse is filing
18 separately or as a head of household.

19 (b) For taxable years that begin after December 31, 2000:

20 1. A personal exemption of \$700 if the taxpayer is required to file a return under
21 s. 71.03 (2) (a) 1. or 2. and \$700 for the taxpayer's spouse, except if the spouse is filing
22 separately or as a head of household.

23 2. An exemption of \$700 for each individual for whom the taxpayer is entitled
24 to an exemption for the taxable year under section 151 (c) of the Internal Revenue
25 Code.

1 3. An additional exemption of \$250 if the taxpayer has reached the age of 65
2 before the close of the taxable year to which his or her tax return relates and \$250
3 for the taxpayer's spouse if he or she has reached the age of 65 before the close of the
4 taxable year to which his or her tax return relates, except if the spouse is filing
5 separately or as a head of household.

6 (c) With respect to persons who change their domicile into or from this state
7 during the taxable year and nonresident persons, personal exemptions under pars.
8 (a) and (b) shall be limited to the fraction of the amount so determined that Wisconsin
9 adjusted gross income is of federal adjusted gross income. In this paragraph, for
10 married persons filing separately "adjusted gross income" means the separate
11 adjusted gross income of each spouse and for married persons filing jointly "adjusted
12 gross income" means the total adjusted gross income of both spouses. If a person and
13 that person's spouse are not both domiciled in this state during the entire taxable
14 year, their personal exemptions on a joint return are determined by multiplying the
15 personal exemption that would be available to each of them if they were both
16 domiciled in this state during the entire taxable year by a fraction the numerator of
17 which is their joint Wisconsin adjusted gross income and the denominator of which
18 is their joint federal adjusted gross income.

19 ***-1917/1.8*** **SECTION 1694.** 71.06 (1m) (intro.) of the statutes is amended to
20 read:

21 **71.06 (1m) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; AFTER**
22 **1997 TO 1999.** (intro.) The tax to be assessed, levied and collected upon the taxable
23 incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or
24 reserve funds, and single individuals and heads of households shall be computed at

1 the following rates for taxable years beginning after December 31, 1997, and before
2 January 1, 2000:

3 ***-1917/1.9* SECTION 1695.** 71.06 (1n) of the statutes is created to read:

4 **71.06 (1n) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; 2000.** The
5 tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries,
6 except fiduciaries of nuclear decommissioning trust or reserve funds, and single
7 individuals and heads of households shall be computed at the following rates for
8 taxable years beginning after December 31, 1999, and before January 1, 2001:

9 (a) On all taxable income from \$0 to \$7,500, 4.73%.

10 (b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.33%.

11 (c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.55%.

12 (d) On all taxable income exceeding \$112,500, 6.75%.

13 ***-1917/1.10* SECTION 1696.** 71.06 (1p) of the statutes is created to read:

14 **71.06 (1p) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; AFTER**
15 **2000.** The tax to be assessed, levied and collected upon the taxable incomes of all
16 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and
17 single individuals and heads of households shall be computed at the following rates
18 for taxable years beginning after December 31, 2000:

19 (a) On all taxable income from \$0 to \$7,500, 4.6%.

20 (b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.15%.

21 (c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.5%.

22 (d) On all taxable income exceeding \$112,500, 6.75%.

23 ***-1917/1.11* SECTION 1697.** 71.06 (2) (c) (intro.) of the statutes is amended to
24 read:

1 71.06 (2) (c) (intro.) For joint returns, for taxable years beginning after
2 December 31, 1997, and before January 1, 2000:

3 ***-1917/1.12* SECTION 1698.** 71.06 (2) (d) (intro.) of the statutes is amended to
4 read:

5 71.06 (2) (d) (intro.) For married persons filing separately, for taxable years
6 beginning after December 31, 1997, and before January 1, 2000:

7 ***-1917/1.13* SECTION 1699.** 71.06 (2) (e) of the statutes is created to read:

8 71.06 (2) (e) For joint returns, for taxable years beginning after December 31,
9 1999, and before January 1, 2001:

- 10 1. On all taxable income from \$0 to \$10,000, 4.73%.
- 11 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.33%.
- 12 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.55%.
- 13 4. On all taxable income exceeding \$150,000, 6.75%.

14 ***-1917/1.14* SECTION 1700.** 71.06 (2) (f) of the statutes is created to read:

15 71.06 (2) (f) For married persons filing separately, for taxable years beginning
16 after December 31, 1999, and before January 1, 2001:

- 17 1. On all taxable income from \$0 to \$5,000, 4.73%.
- 18 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.33%.
- 19 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.55%.
- 20 4. On all taxable income exceeding \$75,000, 6.75%.

21 ***-1917/1.15* SECTION 1701.** 71.06 (2) (g) of the statutes is created to read:

22 71.06 (2) (g) For joint returns, for taxable years beginning after December 31,
23 2000:

- 24 1. On all taxable income from \$0 to \$10,000, 4.6%.
- 25 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.15%.

1 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.5%.

2 4. On all taxable income exceeding \$150,000, 6.75%.

3 ***-1917/1.16* SECTION 1702.** 71.06 (2) (h) of the statutes is created to read:

4 71.06 (2) (h) For married persons filing separately, for taxable years beginning
5 after December 31, 2000:

6 1. On all taxable income from \$0 to \$5,000, 4.6%.

7 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.15%.

8 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.5%.

9 4. On all taxable income exceeding \$75,000, 6.75%.

10 ***-1917/1.17* SECTION 1703.** 71.06 (2e) of the statutes is amended to read:

11 71.06 (2e) BRACKET INDEXING. For taxable years beginning after December 31,

12 1998, and before January 1, 2000, the maximum dollar amount in each tax bracket,

13 and the corresponding minimum dollar amount in the next bracket, under subs. (1m)

14 ~~and (2) (c) and (d), and for taxable years beginning after December 31, 1999, the~~

15 maximum dollar amount in each tax bracket, and the corresponding minimum dollar

16 amount in the next bracket, under subs. (1n), (1p) and (2) (e), (f), (g) and (h), shall be

17 increased each year by a percentage equal to the percentage change between the U.S.

18 consumer price index for all urban consumers, U.S. city average, for the month of

19 August of the previous year and the U.S. consumer price index for all urban

20 consumers, U.S. city average, for the month of August of ~~the year before the previous~~

21 year 1997, as determined by the federal department of labor, except that for taxable

22 years beginning after December 31, 2000, the dollar amount in the top bracket under

23 subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall be increased each year

24 by a percentage equal to the percentage change between the U.S. consumer price

25 index for all urban consumers, U.S. city average, for the month of August of the

1 previous year and the U.S. consumer price index for all urban consumers, U.S. city
2 average, for the month of August 1999, as determined by the federal department of
3 labor. Each amount that is revised under this subsection shall be rounded to the
4 nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised
5 amount is a multiple of \$5, such an amount shall be increased to the next higher
6 multiple of \$10. The department of revenue shall annually adjust the changes in
7 dollar amounts required under this subsection and incorporate the changes into the
8 income tax forms and instructions.

9 *~~1917/1.18~~* SECTION 1704. 71.06 (2m) of the statutes is amended to read:

10 71.06 (2m) RATE CHANGES. If a rate under sub. (1), (1m), (1n), (1p) or (2) changes
11 during a taxable year, the taxpayer shall compute the tax for that taxable year by the
12 methods applicable to the federal income tax under section 15 of the internal revenue
13 code.

14 *~~1917/1.19~~* SECTION 1705. 71.06 (2s) (b) of the statutes is amended to read:

15 71.06 (2s) (b) For taxable years beginning after December 31, 1997, and before
16 January 1, 2000, with respect to nonresident individuals, including individuals
17 changing their domicile into or from this state, the tax brackets under subs. (1m) and
18 (2) (c) and (d) shall be multiplied by a fraction, the numerator of which is Wisconsin
19 adjusted gross income and the denominator of which is federal adjusted gross
20 income. In this paragraph, for married persons filing separately “adjusted gross
21 income” means the separate adjusted gross income of each spouse, and for married
22 persons filing jointly “adjusted gross income” means the total adjusted gross income
23 of both spouses. If an individual and that individual’s spouse are not both domiciled
24 in this state during the entire taxable year, the tax brackets under subs. (1m) and
25 (2) (c) and (d) on a joint return shall be multiplied by a fraction, the numerator of

1 which is their joint Wisconsin adjusted gross income and the denominator of which
2 is their joint federal adjusted gross income.

3 ***-1917/1.20* SECTION 1706.** 71.06 (2s) (c) of the statutes is created to read:

4 71.06 (2s) (c) For taxable years beginning after December 31, 1999, and before
5 January 1, 2001, with respect to nonresident individuals, including individuals
6 changing their domicile into or from this state, the tax brackets under subs. (1n) and
7 (2) (e) and (f) shall be multiplied by a fraction, the numerator of which is Wisconsin
8 adjusted gross income and the denominator of which is federal adjusted gross
9 income. In this paragraph, for married persons filing separately “adjusted gross
10 income” means the separate adjusted gross income of each spouse, and for married
11 persons filing jointly “adjusted gross income” means the total adjusted gross income
12 of both spouses. If an individual and that individual’s spouse are not both domiciled
13 in this state during the entire taxable year, the tax brackets under subs. (1n) and (2)
14 (e) and (f) on a joint return shall be multiplied by a fraction, the numerator of which
15 is their joint Wisconsin adjusted gross income and the denominator of which is their
16 joint federal adjusted gross income.

17 ***-1917/1.21* SECTION 1707.** 71.06 (2s) (d) of the statutes is created to read:

18 71.06 (2s) (d) For taxable years beginning after December 31, 2000, with
19 respect to nonresident individuals, including individuals changing their domicile
20 into or from this state, the tax brackets under subs. (1p) and (2) (g) and (h) shall be
21 multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income
22 and the denominator of which is federal adjusted gross income. In this paragraph,
23 for married persons filing separately “adjusted gross income” means the separate
24 adjusted gross income of each spouse, and for married persons filing jointly “adjusted
25 gross income” means the total adjusted gross income of both spouses. If an individual

1 and that individual's spouse are not both domiciled in this state during the entire
2 taxable year, the tax brackets under subs. (1p) and (2) (g) and (h) on a joint return
3 shall be multiplied by a fraction, the numerator of which is their joint Wisconsin
4 adjusted gross income and the denominator of which is their joint federal adjusted
5 gross income.

~~6~~ *b0569/1.6* **SECTION 1707t.** 71.07 (2dj) (am) 1. of the statutes is amended to
7 read:

8 71.07 (2dj) (am) 1. Modify "member of a targeted group", as defined in section
9 51 (d) of the internal revenue code as amended to December 31, 1995, to include
10 persons unemployed as a result of a business action subject to s. 109.07 (1m) and
11 ~~persons specified under 29 USC 1651 (a) dislocated workers, as defined in 29 USC~~
12 2801 (9), and to require a member of a targeted group to be a resident of this state.

13 *b0569/1.6* **SECTION 1707v.** 71.07 (2dj) (am) 2. of the statutes is amended to
14 read:

15 71.07 (2dj) (am) 2. Modify "designated local agency", as defined in section 51
16 (d) (15) of the internal revenue code, to include the ~~job training partnership act~~
17 ~~organization~~ local workforce development board established under 29 USC 2832 for
18 the area that includes the development zone in which the employe in respect to whom
19 the credit under this subsection is claimed works, if the department of commerce
~~20~~ approves the criteria used for certification, and the department of commerce.

21 *-0549/1.1* **SECTION 1708.** 71.07 (2dj) (am) 3. of the statutes is amended to
22 read:

23 71.07 (2dj) (am) 3. Modify the rule for certification under section 51 (d) (16) (A)
24 of the internal revenue code to allow certification within the ~~90-day~~ period beginning
25 with the first day of employment of the employe ~~by the claimant.~~