

SECTION I

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14 ✓ ***b0676/1.2* 1.** Page 877, line 10: after that line insert:

15 ***b0676/1.2*** "SECTION 1742g. 71.28 (1dx) (b) (intro.) of the statutes is amended
16 to read:

17 71.28 (1dx) (b) *Credit.* (intro.) Except as provided in s. 73.03 (35) and subject
18 to s. 560.785, for any taxable year for which the person is certified under s. 560.765
19 (3), any person may claim as a credit against taxes imposed on the person's income
20 from the person's business activities in a development zone under this subchapter
21 the following amounts:"

22 ✓ ***b0438/2.7* 2.** Page 877, line 17: after that line insert:

23 ***b0438/2.7*** "SECTION 1743d. 71.28 (1dy) of the statutes is created to read:

1 71.28 (1dy) SUSTAINABLE URBAN DEVELOPMENT ZONE CREDIT. (a) *Definitions*. In
2 this subsection:

3 1. “Brownfield” has the meaning given in sub. (1dx) (a) 1.

4 2. “Environmental remediation” means removal or containment of
5 environmental pollution, as defined in s. 299.01 (4), and restoration of soil or
6 groundwater that is affected by environmental pollution, as defined in s. 299.01 (4),
7 in a brownfield and investigation unless the investigation determines that
8 remediation is required but remediation is not undertaken.

9 (b) *Credit*. For any taxable year for which the person is certified under s. 292.77
10 (5), a person may claim as a credit against taxes imposed under this subchapter 50%
11 of the amount expended for environmental remediation under the program under s.
12 292.77.

13 (c) *Administration*. Subsection (1dx) (c), (d) and (e), as it applies to the credit
14 under sub. (1dx), applies to the credit under this subsection.”

15 ✓*b0336/2.6* **3.** Page 877, line 18: delete lines 18 to 22.

16 ✓*b0678/5.20* **4.** Page 877, line 22: after that line insert:

17 ***b0678/5.20*** “SECTION 1744b. 71.28 (2m) (a) 1. b. of the statutes is amended
18 to read:

19 71.28 (2m) (a) 1. b. For partnerships, except publicly traded partnerships
20 treated as corporations under s. 71.22 (1) (1g), or limited liability companies, except
21 limited liability companies treated as corporations under s. 71.22 (1) (1g), “claimant”
22 means each individual partner or member.”

23 ✓*b0678/5.21* **5.** Page 878, line 13: delete the material beginning with that line
24 and ending with page 879, line 12 and substitute:

1 ***b0678/5.21*** “SECTION 1746d. 71.28 (4) (i) of the statutes is amended to read:

2 71.28 (4) (i) *Nonclaimants*. The credits under this subsection may not be
3 claimed by a partnership, except a publicly traded partnership treated as a
4 corporation under s. 71.22 ~~(1)~~ (1g), limited liability company, except a limited liability
5 company treated as a corporation under s. 71.22 ~~(1)~~ (1g), or tax-option corporation
6 or by partners, including partners of a publicly traded partnership, members of a
7 limited liability company or shareholders of a tax-option corporation.”

8 ✓***b0650/1.4*** **6.** Page 879, line 13: delete lines 13 to 16.

9 ✓***b0438/2.8*** **7.** Page 879, line 16: after that line insert:

10 ***b0438/2.8*** “SECTION 1747m. 71.30 (3) (eon) of the statutes is created to read:

11 71.30 (3) (eon) Sustainable urban development zone credit under s. 71.28
12 (1dy).”

13 ✓***b0336/2.7*** **8.** Page 879, line 17: delete lines 17 to 21.

14 ✓***b0389/1.4*** **9.** Page 879, line 21: after that line insert:

15 ***b0389/1.4*** “SECTION 1748m. 71.30 (10) of the statutes is created to read:

16 71.30 (10) ENDANGERED RESOURCES. (a) *Definitions*. In this subsection:

17 1. “Conservation fund” means the fund under s. 25.29.

18 2. “Endangered resources program” means purchasing or improving land or
19 habitats for any native Wisconsin endangered or threatened species, as defined in
20 s. 29.604 (2) (a) or (b), or for any nongame species, as defined in s. 29.001 (60);
21 conducting the natural heritage inventory program under s. 23.27 (3); conducting
22 wildlife and resource research and surveys; providing wildlife management services;
23 providing for wildlife damage control or the payment of claims for damage associated

1 with endangered or threatened species; and the payment of administrative expenses
2 related to the administration of this subsection.

3 (b) *Voluntary payments.* 1. ‘Designation on return.’ A corporation filing an
4 income or franchise tax return may designate on the return any amount of additional
5 payment or any amount of a refund that is due the corporation for the endangered
6 resources program.

7 2. ‘Designation added to tax owed.’ If the corporation owes any tax, the
8 corporation shall remit in full the tax due and the amount designated on the return
9 for the endangered resources program when the corporation files a tax return.

10 3. ‘Designation deducted from refund.’ Except as provided under par. (d), and
11 subject to ss. 71.75 (9) and 71.80 (3), if the corporation is owed a refund, the
12 department shall deduct the amount designated on the return for the endangered
13 resources program from the amount of the refund.

14 (c) *Errors; failure to remit correct amount.* 1. ‘Reduced designation.’ If a
15 corporation remits an amount that exceeds the tax due, after error corrections, but
16 that is less than the total of the tax due, after error corrections, and the amount that
17 is designated by the corporation on the return for the endangered resources program,
18 the department shall reduce the designation for the endangered resources program
19 to reflect the amount remitted that exceeds the tax due, after error corrections.

20 2. ‘Void designation.’ The designation for the endangered resources program
21 is void if the corporation remits an amount equal to or less than the tax due, after
22 error corrections.

23 (d) *Errors; insufficient refund.* If a corporation is owed a refund that is less than
24 the amount designated on the return for the endangered resources program, after
25 attachment and crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections,

1 the department shall reduce the designation for the endangered resources program
2 to reflect the actual amount of the refund the corporation is otherwise owed.

3 (e) *Conditions.* If a corporation places any conditions on a designation for the
4 endangered resources program, the designation is void.

5 (f) *Void designation.* If a designation for the endangered resources program is
6 void, the department shall disregard the designation and determine the amounts
7 due, owed, refunded and received.

8 (g) *Tax return.* The secretary of revenue shall provide a place for the
9 designations under this subsection on the corporate income and franchise tax
10 returns and the secretary shall highlight that place on the returns by a symbol
11 chosen by the department that relates to endangered resources.

12 (h) *Certification of amounts.* Annually, on or before September 15, the
13 secretary of revenue shall certify to the department of natural resources, the
14 department of administration and the state treasurer:

15 1. The total amount of the administrative costs, including data processing
16 costs, incurred by the department of revenue in administering this subsection during
17 the previous fiscal year.

18 2. The total amount received from all designations for the endangered
19 resources program made by corporations during the previous fiscal year.

20 3. The net amount remaining after the administrative costs under subd. 1. are
21 subtracted from the total received under subd. 2.

22 (i) *Appropriations.* From the moneys received from designations for the
23 endangered resources program, an amount equal to the sum of administrative
24 expenses certified under par. (h) 1. shall be deposited into the general fund and
25 credited to the appropriation under s. 20.566 (1) (hp), and the net amount remaining

1 certified under par. (h) 3. shall be deposited into the conservation fund and credited
2 to the appropriation under s. 20.370 (1) (fs).

3 (j) *Refunds.* An amount designated for the endangered resources program
4 under this subsection is not subject to refund to a corporation that designates a
5 donation under par. (b) unless the corporation submits information to the
6 satisfaction of the department within 18 months from the date that taxes are due
7 from the corporation or from the date that the corporation filed the return, whichever
8 is later, that the amount designated is clearly in error. A refund granted by the
9 department under this paragraph shall be deducted from the moneys received under
10 this subsection in the fiscal year that the refund is certified under 71.75 (7)."

11 ✓ ***b0438/2.9* 10.** Page 879, line 21: after that line insert:

12 ***b0438/2.9* "SECTION 1748p.** 71.34 (1) (g) of the statutes is amended to read:

13 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
14 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1dy) and (3)
15 and passed through to shareholders."

16 ✓ ***b0649/1.5* 11.** Page 879, line 21: after that line insert:

17 ***b0649/1.5* "SECTION 1748c.** 71.34 (1g) (e) of the statutes is repealed.

18 ***b0649/1.5* SECTION 1748d.** 71.34 (1g) (f) of the statutes is amended to read:

19 71.34 (1g) (f) "~~Internal revenue code~~ Revenue Code" for tax-option
20 corporations, for taxable years that begin after December 31, 1990, and before
21 January 1, 1992, means the federal ~~internal revenue code~~ Internal Revenue Code as
22 amended to December 31, 1990, and as amended by P.L. 102-227, P.L. 102-486, P.L.
23 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, ~~and P.L. 105-34, P.L.~~
24 105-206 and P.L. 105-277, and as indirectly affected in the provisions applicable to

1 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803
2 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99–514 and section
3 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,
4 P.L. 101–508, P.L. 102–227, P.L. 102–486, P.L. 103–66, P.L. 104–188, excluding
5 section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L. 105–277, except
6 that section 1366 (f) (relating to pass-through of items to shareholders) is modified
7 by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375.
8 The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at
9 the same time as for federal purposes. Amendments to the federal ~~internal revenue~~
10 ~~code~~ Internal Revenue Code enacted after December 31, 1990, do not apply to this
11 paragraph with respect to taxable years beginning after December 31, 1990, and
12 before January 1, 1992, except that changes to the ~~internal revenue code~~ Internal
13 Revenue Code made by P.L. 102–227, P.L. 102–486, P.L. 103–66, P.L. 104–188,
14 excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L.
15 105–277 and changes that indirectly affect provisions applicable to this subchapter
16 made by P.L. 102–227, P.L. 102–486, P.L. 103–66, P.L. 104–188, excluding section
17 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L. 105–277, apply for
18 Wisconsin purposes at the same time as for federal purposes.

19 ***b0649/1.5* SECTION 1748e.** 71.34 (1g) (g) of the statutes is amended to read:
20 71.34 (1g) (g) “~~Internal revenue code~~ Revenue Code” for tax-option
21 corporations, for taxable years that begin after December 31, 1991, and before
22 January 1, 1993, means the federal ~~internal revenue code~~ Internal Revenue Code as
23 amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102–227,
24 and as amended by P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
25 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103–66, P.L. 104–188, excluding section

1 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L. 105–206 and P.L. 105–277~~, and as
2 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
3 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
4 (b) (2) and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
5 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
6 excluding sections 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
7 103–66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103–66, P.L.
8 104–188, excluding section 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L. 105–206 and~~
9 ~~P.L. 105–277~~, except that section 1366 (f) (relating to pass-through of items to
10 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
11 sections 1374 and 1375. The ~~internal revenue code~~ Internal Revenue Code applies
12 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
13 federal ~~internal revenue code~~ Internal Revenue Code enacted after
14 December 31, 1991, do not apply to this paragraph with respect to taxable years
15 beginning after December 31, 1991, and before January 1, 1993, except that
16 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 102–318,
17 P.L. 102–486, P.L. 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and~~
18 P.L. 105–34, ~~P.L. 105–206 and P.L. 105–277~~ and changes that indirectly affect the
19 provisions applicable to this subchapter made by P.L. 102–318, P.L. 102–486, P.L.
20 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L.~~
21 ~~105–206 and P.L. 105–277~~, apply for Wisconsin purposes at the same time as for
22 federal purposes.

23 ***b0649/1.5* SECTION 1748f.** 71.34 (1g) (h) of the statutes is amended to read:
24 71.34 (1g) (h) “~~Internal revenue code~~ Revenue Code” for tax-option
25 corporations, for taxable years that begin after December 31, 1992, and before

1 January 1, 1994, means the federal ~~internal revenue code~~ Internal Revenue Code as
2 amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227,
3 and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150,
4 13171, 13174 and 13203 of P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section
5 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
6 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
7 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
8 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
9 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
10 excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
11 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203
12 of P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188,
13 and P.L. 105-34, P.L. 105-206 and P.L. 105-277, except that section 1366 (f) (relating
14 to pass-through of items to shareholders) is modified by substituting the tax under
15 s. 71.35 for the taxes under sections 1374 and 1375. The ~~internal revenue code~~
16 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
17 purposes. Amendments to the federal ~~internal revenue code~~ Internal Revenue Code
18 enacted after December 31, 1992, do not apply to this paragraph with respect to
19 taxable years beginning after December 31, 1992, and before January 1, 1994,
20 except that changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L.
21 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L.
22 105-34, P.L. 105-206 and P.L. 105-277 and changes that indirectly affect the
23 provisions applicable to this subchapter made by P.L. 103-66, P.L. 103-465, P.L.
24 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and
25 P.L. 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

1 ***b0649/1.5* SECTION 1748g.** 71.34 (1g) (i) of the statutes is amended to read:

2 71.34 (1g) (i) “~~Internal revenue code~~ Revenue Code” for tax-option
3 corporations, for taxable years that begin after December 31, 1993, and before
4 January 1, 1995, means the federal ~~internal revenue code~~ Internal Revenue Code as
5 amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227
6 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66,
7 and as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding
8 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
9 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
10 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
11 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
12 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
13 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
14 excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
15 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215
16 of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding
17 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
18 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, except that
19 section 1366 (f) (relating to pass-through of items to shareholders) is modified by
20 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The
21 ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at the
22 same time as for federal purposes. Amendments to the federal ~~internal revenue code~~
23 Internal Revenue Code enacted after December 31, 1993, do not apply to this
24 paragraph with respect to taxable years beginning after December 31, 1993, and
25 before January 1, 1995, except that changes to the ~~internal revenue code~~ Internal

1 Revenue Code made by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7,
2 excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.
3 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L.
4 105-277 and changes that indirectly affect the provisions applicable to this
5 subchapter made by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding
6 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
7 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for
8 Wisconsin purposes at the same time as for federal purposes.

9 ***b0649/1.5* SECTION 1748h.** 71.34 (1g) (j) of the statutes is amended to read:

10 71.34 (1g) (j) “Internal revenue code Revenue Code” for tax-option
11 corporations, for taxable years that begin after December 31, 1994, and before
12 January 1, 1996, means the federal ~~internal revenue code~~ Internal Revenue Code as
13 amended to December 31, 1994, excluding sections 103, 104 and 110 of P.L. 102-227
14 and sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as
15 amended by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311 and 1605
16 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.
17 105-277, and as indirectly affected in the provisions applicable to this subchapter
18 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)
19 (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
20 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
21 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L.
22 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and
23 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.
24 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.
25 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, except that

1 section 1366 (f) (relating to pass-through of items to shareholders) is modified by
2 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The
3 ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at the
4 same time as for federal purposes. Amendments to the federal ~~internal revenue code~~
5 Internal Revenue Code enacted after December 31, 1994, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 1994, and
7 before January 1, 1996, except changes to the ~~internal revenue code~~ Internal
8 Revenue Code made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311
9 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206
10 and P.L. 105-277 and changes that indirectly affect the provisions applicable to this
11 subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311
12 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206
13 and P.L. 105-277, apply for Wisconsin purposes at the same time as for federal
14 purposes.

15 ***b0649/1.5* SECTION 1748i.** 71.34 (1g) (k) of the statutes is amended to read:
16 71.34 (1g) (k) “Internal revenue code Revenue Code” for tax-option
17 corporations, for taxable years that begin after December 31, 1995, and before
18 January 1, 1997, means the federal ~~internal revenue code~~ Internal Revenue Code as
19 amended to December 31, 1995, excluding sections 103, 104 and 110 of P.L. 102-227
20 and sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as
21 amended by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L.
22 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and
23 P.L. 105-277, and as indirectly affected in the provisions applicable to this
24 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)
25 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008

1 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
2 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L.
3 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
4 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
5 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L.
6 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and
7 P.L. 105-277, except that section 1366 (f) (relating to pass-through of items to
8 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
9 sections 1374 and 1375. The ~~internal revenue code~~ Internal Revenue Code applies
10 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
11 federal ~~internal revenue code~~ Internal Revenue Code enacted after
12 December 31, 1995, do not apply to this paragraph with respect to taxable years
13 beginning after December 31, 1995, and before January 1, 1997, except that
14 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections
15 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
16 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that indirectly
17 affect the provisions applicable to this subchapter made by P.L. 104-188, excluding
18 sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193,
19 P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 apply for Wisconsin
20 purposes at the same time as for federal purposes.

21 ***b0649/1.5* SECTION 1748j.** 71.34 (1g) (L) of the statutes is amended to read:

22 71.34 (1g) (L) "Internal Revenue Code" for tax-option corporations, for taxable
23 years that begin after December 31, 1996, and before January 1, 1998, means the
24 federal Internal Revenue Code as amended to December 31, 1996, excluding
25 sections 103, 104 and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174

1 and 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605
2 (d) of P.L. 104–188, and as amended by P.L. 105–33 and, P.L. 105–34, P.L. 105–206
3 and P.L. 105–277, and as indirectly affected in the provisions applicable to this
4 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2)
5 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99–514 and section 1008
6 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
7 101–508, P.L. 102–227, excluding sections 103, 104 and 110 of P.L. 102–227, P.L.
8 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
9 13174 and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
10 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d)
11 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33 and, P.L. 105–34, P.L.
12 105–206 and P.L. 105–277, except that section 1366 (f) (relating to pass-through of
13 items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes
14 under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin
15 purposes at the same time as for federal purposes. Amendments to the federal
16 Internal Revenue Code enacted after December 31, 1996, do not apply to this
17 paragraph with respect to taxable years beginning after December 31, 1996, and
18 before January 1, 1998, except that changes to the Internal Revenue Code made by
19 P.L. 105–33 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277 and changes that
20 indirectly affect the provisions applicable to this subchapter made by P.L. 105–33
21 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277, apply for Wisconsin purposes at the
22 same time as for federal purposes.

23 ***b0649/1.5* SECTION 1748k.** 71.34 (1g) (m) of the statutes is amended to read:
24 71.34 (1g) (m) “Internal Revenue Code” for tax-option corporations, for taxable
25 years that begin after December 31, 1997, and before January 1, 1999, means the

1 federal Internal Revenue Code as amended to December 31, 1997, excluding sections
2 103, 104 and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174 and
3 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d)
4 of P.L. 104-188, and as amended by P.L. 105-178, P.L. 105-206 and P.L. 105-277,
5 and as indirectly affected in the provisions applicable to this subchapter by P.L.
6 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812
7 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647,
8 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
9 excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
10 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L.
11 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
12 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, P.L.
13 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-178, P.L. 105-206 and
14 P.L. 105-277, except that section 1366 (f) (relating to pass-through of items to
15 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
16 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
17 at the same time as for federal purposes. Amendments to the federal Internal
18 Revenue Code enacted after December 31, 1997, do not apply to this paragraph with
19 respect to taxable years beginning after December 31, 1997, and before January 1,
20 1999, except that changes to the Internal Revenue Code made by P.L. 105-178, P.L.
21 105-206 and P.L. 105-277 and changes that indirectly affect the provisions
22 applicable to this subchapter made by P.L. 105-178, P.L. 105-206 and P.L. 105-277
23 apply for Wisconsin purposes at the same time as for federal purposes.

24 *b0649/1.5* SECTION 1748L. 71.34 (1g) (n) of the statutes is created to read:

1 71.34 (1g) (n) “Internal Revenue Code” for tax-option corporations, for taxable
2 years that begin after December 31, 1998, means the federal Internal Revenue Code
3 as amended to December 31, 1998, excluding sections 103, 104 and 110 of P.L.
4 102–227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66 and
5 sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, and as
6 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
7 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
8 (b) (2) and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
9 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
10 excluding sections 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
11 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L.
12 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
13 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, P.L.
14 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206 and P.L.
15 105–277, except that section 1366 (f) (relating to pass-through of items to
16 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
17 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
18 at the same time as for federal purposes. Amendments to the federal Internal
19 Revenue Code enacted after December 31, 1998, do not apply to this paragraph with
20 respect to taxable years beginning after December 31, 1998.

21 ***b0649/1.5* SECTION 1748m.** 71.365 (1m) of the statutes is amended to read:
22 71.365 (1m) TAX-OPTION CORPORATIONS; DEPRECIATION. A tax-option corporation
23 may compute amortization and depreciation under either the federal ~~internal~~
24 ~~revenue code~~ Internal Revenue Code as amended to December 31, ~~1997~~ 1998, or the
25 federal ~~internal revenue code~~ Internal Revenue Code in effect for the taxable year

1 for which the return is filed, except that property first placed in service by the
2 taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s.
3 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the ~~internal~~
4 ~~revenue code~~ Internal Revenue Code as amended to December 31, 1980, and
5 property first placed in service in taxable year 1981 or thereafter but before
6 January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be
7 depreciated under the ~~internal revenue code~~ Internal Revenue Code as amended to
8 December 31, 1980, shall continue to be depreciated under the ~~internal revenue code~~
9 Internal Revenue Code as amended to December 31, 1980. Any difference between
10 the adjusted basis for federal income tax purposes and the adjusted basis under this
11 chapter shall be taken into account in determining net income or loss in the year or
12 years for which the gain or loss is reportable under this chapter. If that property was
13 placed in service by the taxpayer during taxable year 1986 and thereafter but before
14 the property is used in the production of income subject to taxation under this
15 chapter, the property's adjusted basis and the depreciation or other deduction
16 schedule are not required to be changed from the amount allowable on the owner's
17 federal income tax returns for any year because the property is used in the
18 production of income subject to taxation under this chapter. If that property was
19 acquired in a transaction in taxable year 1986 or thereafter in which the adjusted
20 basis of the property in the hands of the transferee is the same as the adjusted basis
21 of the property in the hands of the transferor, the Wisconsin adjusted basis of that
22 property on the date of transfer is the adjusted basis allowable under the ~~internal~~
23 ~~revenue code~~ Internal Revenue Code as defined for Wisconsin purposes for the
24 property in the hands of the transferor.

25 *b0649/1.5* SECTION 1748n. 71.42 (2) (d) of the statutes is repealed.

1 ***b0649/1.5* SECTION 1748p.** 71.42 (2) (e) of the statutes is amended to read:
2 71.42 (2) (e) For taxable years that begin after December 31, 1990, and before
3 January 1, 1992, “~~internal revenue code~~ Internal Revenue Code” means the federal
4 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1990,
5 and as amended by P.L. 102–227, P.L. 102–486, P.L. 103–66, P.L. 104–188, excluding
6 section 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L. 105–206 and P.L. 105–277,~~ and
7 as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
8 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, P.L. 102–486, P.L.
9 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L.~~
10 ~~105–206 and P.L. 105–277,~~ except that “~~internal revenue code~~ Internal Revenue
11 Code” does not include section 847 of the federal ~~internal revenue code~~ Internal
12 Revenue Code. The ~~internal revenue code~~ Internal Revenue Code applies for
13 Wisconsin purposes at the same time as for federal purposes. Amendments to the
14 federal ~~internal revenue code~~ Internal Revenue Code enacted after
15 December 31, 1990, do not apply to this paragraph with respect to taxable years
16 beginning after December 31, 1990, and before January 1, 1992, except that
17 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 102–227,
18 P.L. 102–486, P.L. 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and~~
19 P.L. 105–34, ~~P.L. 105–206 and P.L. 105–277~~ and changes that indirectly affect the
20 federal ~~internal revenue code~~ Internal Revenue Code made by P.L. 102–227, P.L.
21 102–486, P.L. 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and P.L.~~
22 ~~105–34, P.L. 105–206 and P.L. 105–277,~~ apply for Wisconsin purposes at the same
23 time as for federal purposes.

24 ***b0649/1.5* SECTION 1748q.** 71.42 (2) (f) of the statutes is amended to read:

1 71.42 (2) (f) For taxable years that begin after December 31, 1991, and before
2 January 1, 1993, "~~internal revenue code~~ Internal Revenue Code" means the federal
3 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1991,
4 excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L.
5 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and
6 13174 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L.
7 105-34, P.L. 105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514,
8 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,
9 P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L.
10 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and
11 13174 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L.
12 105-34, P.L. 105-206 and P.L. 105-277, except that "~~internal revenue code~~ Internal
13 Revenue Code" does not include section 847 of the federal ~~internal revenue code~~
14 Internal Revenue Code. The ~~internal revenue code~~ Internal Revenue Code applies
15 for 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, 1991, do not apply to this paragraph with respect to taxable years
18 beginning after December 31, 1991, and before January 1, 1993, except that
19 changes to the internal revenue code made by P.L. 102-318, P.L. 102-486, P.L.
20 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L.
21 105-206 and P.L. 105-277 and changes that indirectly affect the federal internal
22 revenue code made by P.L. 102-318, P.L. 102-486, P.L. 103-66, P.L. 104-188,
23 excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L.
24 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

25 ***b0649/1.5* SECTION 1748r.** 71.42 (2) (g) of the statutes is amended to read:

1 71.42 (2) (g) For taxable years that begin after December 31, 1992, and before
2 January 1, 1994, "~~internal revenue code~~ Internal Revenue Code" means the federal
3 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1992,
4 excluding sections 103, 104 and 110 of P.L. 102–227, and as amended by P.L. 103–66,
5 excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L.
6 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L.
7 105–34, P.L. 105–206 and P.L. 105–277, and as indirectly affected by P.L. 99–514,
8 P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,
9 P.L. 101–508, P.L. 102–227, excluding sections 103, 104 and 110 of P.L. 102–227, P.L.
10 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113,
11 13150, 13171, 13174 and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding
12 section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L. 105–277, except
13 that "~~internal revenue code~~ Internal Revenue Code" does not include section 847 of
14 the federal ~~internal revenue code~~ Internal Revenue Code. The ~~internal revenue code~~
15 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
16 purposes. Amendments to the federal ~~internal revenue code~~ Internal Revenue Code
17 enacted after December 31, 1992, do not apply to this paragraph with respect to
18 taxable years beginning after December 31, 1992, and before January 1, 1994,
19 except that changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L.
20 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L.
21 105–34, P.L. 105–206 and P.L. 105–277 and changes that indirectly affect the federal
22 ~~internal revenue code~~ Internal Revenue Code made by P.L. 103–66, P.L. 103–465,
23 P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206
24 and P.L. 105–277, apply for Wisconsin purposes at the same time as for federal
25 purposes.

1 ***b0649/1.5* SECTION 1748s.** 71.42 (2) (h) of the statutes is amended to read:

2 71.42 (2) (h) For taxable years that begin after December 31, 1993, and before
3 January 1, 1995, "~~internal revenue code~~ Internal Revenue Code" means the federal
4 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1993
5 excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d),
6 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as amended by P.L.
7 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7,
8 P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and,
9 P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as indirectly affected by P.L.
10 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
11 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L.
12 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113,
13 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, P.L. 103-296, P.L.
14 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188,
15 excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34,
16 P.L. 105-206 and P.L. 105-277, except that "~~internal revenue code~~ Internal Revenue
17 Code" does not include section 847 of the federal ~~internal revenue code~~ Internal
18 Revenue Code. The ~~internal revenue code~~ Internal Revenue Code applies for
19 Wisconsin purposes at the same time as for federal purposes. Amendments to the
20 federal ~~internal revenue code~~ Internal Revenue Code enacted after
21 December 31, 1993, do not apply to this paragraph with respect to taxable years
22 beginning after December 31, 1993, and before January 1, 1995, except that
23 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 103-296,
24 P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L.
25 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L.

1 105-34, P.L. 105-206 and P.L. 105-277 and changes that indirectly affect the
2 provisions applicable to this subchapter made by P.L. 103-296, P.L. 103-337, P.L.
3 103-465 , P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
4 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L.
5 105-206 and P.L. 105-277, apply for Wisconsin purposes at the same time as for
6 federal purposes.

7 ***b0649/1.5* SECTION 1748t.** 71.42 (2) (i) of the statutes is amended to read:
8 71.42 (2) (i) For taxable years that begin after December 31, 1994, and before
9 January 1, 1996, "~~internal revenue code~~ Internal Revenue Code" means the federal
10 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1994,
11 excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d),
12 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L.
13 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.
14 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
15 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
16 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
17 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
18 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L.
19 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
20 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L.
21 105-34, P.L. 105-206 and P.L. 105-277, except that "~~internal revenue code~~ Internal
22 Revenue Code" does not include section 847 of the federal ~~internal revenue code~~
23 Internal Revenue Code. The ~~internal revenue code~~ Internal Revenue Code applies
24 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
25 federal ~~internal revenue code~~ Internal Revenue Code enacted after

1 December 31, 1994, do not apply to this paragraph with respect to taxable years
2 beginning after December 31, 1994, and before January 1, 1996, except that
3 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 104-7, P.L.
4 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.
5 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes
6 that indirectly affect the provisions applicable to this subchapter made by P.L. 104-7,
7 P.L. 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.
8 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for
9 Wisconsin purposes at the same time as for federal purposes.

10 *b0649/1.5* SECTION 1748u. 71.42 (2) (j) of the statutes is amended to read:

11 71.42 (2) (j) For taxable years that begin after December 31, 1995, and before
12 January 1, 1997, "~~internal revenue code~~ Internal Revenue Code" means the federal
13 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1995,
14 excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d),
15 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as amended by P.L. 104-188,
16 excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191,
17 P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
18 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
19 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
20 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
21 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L.
22 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
23 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
24 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, except that "~~internal~~
25 ~~revenue code~~ Internal Revenue Code" does not include section 847 of the federal

1 ~~internal revenue code~~ Internal Revenue Code. The ~~internal revenue code~~ Internal
2 Revenue Code applies for Wisconsin purposes at the same time as for federal
3 purposes. Amendments to the federal ~~internal revenue code~~ Internal Revenue Code
4 enacted after December 31, 1995, do not apply to this paragraph with respect to
5 taxable years beginning after December 31, 1995, and before January 1, 1997,
6 except that changes to the Internal Revenue Code made by P.L. 104-188, excluding
7 sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193,
8 P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and changes that
9 indirectly affect the provisions applicable to this subchapter made by P.L. 104-188,
10 excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191,
11 P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for
12 Wisconsin purposes at the same time as for federal purposes.

13 ***b0649/1.5* SECTION 1748v.** 71.42 (2) (k) of the statutes is amended to read:
14 71.42 (2) (k) For taxable years that begin after December 31, 1996, and before
15 January 1, 1998, "Internal Revenue Code" means the federal Internal Revenue Code
16 as amended to December 31, 1996, excluding sections 103, 104 and 110 of P.L.
17 102-227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66 and
18 sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, and as
19 amended by P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
20 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
22 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
23 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L.
24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
25 1123 (b), 1202 (c) 1204 (f), 1311 and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

1 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, except that
2 “Internal Revenue Code” does not include section 847 of the federal Internal Revenue
3 Code. The Internal Revenue Code applies for Wisconsin purposes at the same time
4 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
5 after December 31, 1996, do not apply to this paragraph with respect to taxable years
6 beginning after December 31, 1996, and before January 1, 1998, except that
7 changes to the Internal Revenue Code made by P.L. 105-33 and, P.L. 105-34, P.L.
8 105-206 and P.L. 105-277 and changes that indirectly affect the provisions
9 applicable to this subchapter made by P.L. 105-33 and, P.L. 105-34, P.L. 105-206
10 and P.L. 105-277, apply for Wisconsin purposes at the same time as for federal
11 purposes.

12 *b0649/1.5* SECTION 1748w. 71.42 (2) (L) of the statutes is amended to read:

13 71.42 (2) (L) For taxable years that begin after December 31, 1997, and before
14 January 1, 1999, “Internal Revenue Code” means the federal Internal Revenue Code
15 as amended to December 31, 1997, excluding sections 103, 104 and 110 of P.L.
16 102-227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66 and
17 sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, and as
18 amended by P.L. 105-178, P.L. 105-206 and P.L. 105-277, and as indirectly affected
19 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,
20 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L.
21 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
22 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
23 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c) 1204 (f), 1311
24 and 1605 (d) of P.L. 104-188, P.L. 104-191 , P.L. 104-193, P.L. 105-33 and, P.L.
25 105-34, P.L. 105-178, P.L. 105-206 and P.L. 105-277, except that “Internal Revenue

1 Code” does not include section 847 of the federal Internal Revenue Code. The
2 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
3 purposes. Amendments to the federal Internal Revenue Code enacted after
4 December 31, 1997, do not apply to this paragraph with respect to taxable years
5 beginning after December 31, 1997, and before January 1, 1999, except that changes
6 to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206 and P.L. 105–277
7 and changes that indirectly affect the provisions applicable to this subchapter made
8 by P.L. 105–178, P.L. 105–206 and P.L. 105–277 apply for Wisconsin purposes at the
9 same time as for federal purposes.

10 *b0649/1.5* SECTION 1748x. 71.42 (2) (m) of the statutes is created to read:

11 71.42 (2) (m) For taxable years that begin after December 31, 1998, “Internal
12 Revenue Code” means the federal Internal Revenue Code as amended to
13 December 31, 1998, excluding sections 103, 104 and 110 of P.L. 102–227, sections
14 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66 and sections 1123 (b),
15 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, and as indirectly affected by P.L.
16 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
17 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104 and 110 of P.L.
18 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
19 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
20 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c) 1204 (f), 1311
21 and 1605 (d) of P.L. 104–188, P.L. 104–191 , P.L. 104–193, P.L. 105–33, P.L. 105–34,
22 P.L. 105–178, P.L. 105–206 and P.L. 105–277, except that “Internal Revenue Code”
23 does not include section 847 of the federal Internal Revenue Code. The Internal
24 Revenue Code applies for Wisconsin purposes at the same time as for federal
25 purposes. Amendments to the federal Internal Revenue Code enacted after

1 December 31, 1998, do not apply to this paragraph with respect to taxable years
2 beginning after December 31, 1998.”.

3 ✓ ***b0677/3.3* 12.** Page 879, line 21: after that line insert:

4 ***b0677/3.3* “SECTION 1748m.** 71.43 (1) of the statutes is amended to read:

5 71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the
6 counties, cities, villages and towns, there shall be assessed, levied, collected and paid
7 a tax as provided under this chapter on all Wisconsin net incomes of corporations
8 ~~which that~~ are not subject to the franchise tax under sub. (2) and ~~which that~~ own
9 property within this state; that derive income from sources within this state or from
10 activities that are attributable to this state; or whose business within this state
11 during the taxable year, except as provided under s. 71.23 (3), consists exclusively
12 of foreign commerce, interstate commerce, or both; except as exempted under ss.
13 71.26 (1) and 71.45 (1). This section shall not be construed to prevent or affect the
14 correction of errors or omissions in the assessments of income for former years under
15 s. 71.74 (1) and (2).”.

16 ✓ ***b0650/1.5* 13.** Page 879, line 22: delete lines 22 to 25.

17 ✓ ***b0438/2.10* 14.** Page 879, line 25: after that line insert:

18 ***b0438/2.10* “SECTION 1749n.** 71.45 (2) (a) 10. of the statutes is amended to
19 read:

20 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
21 computed under s. 71.47 (1dd) to ~~(1dx)~~ (1dy) and not passed through by a
22 partnership, limited liability company or tax-option corporation that has added that
23 amount to the partnership’s, limited liability company’s or tax-option corporation’s

1 income under s. 71.21 (4) or 71.34 (1) (g) and the amount of credit computed under
2 s. 71.47 (1), (3), (4) and (5).”.

3 ✓*b0649/1.6* **15.** Page 879, line 25: after that line insert:

4 *b0649/1.6* “SECTION 1749m. 71.45 (2) (a) 13. of the statutes is amended to
5 read:

6 71.45 (2) (a) 13. By adding or subtracting, as appropriate, the difference
7 between the depreciation deduction under the federal Internal Revenue Code as
8 amended to December 31, ~~1997~~ 1998 and the depreciation deduction under the
9 federal Internal Revenue Code in effect for the taxable year for which the return is
10 filed, so as to reflect the fact that the insurer may choose between these 2 deductions,
11 except that property first placed in service by the taxpayer on or after
12 January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br),
13 1985 stats., is required to be depreciated under the Internal Revenue Code as
14 amended to December 31, 1980, and property first placed in service in taxable year
15 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985
16 stats., is required to be depreciated under the Internal Revenue Code as amended
17 to December 31, 1980, shall continue to be depreciated under the Internal Revenue
18 Code as amended to December 31, 1980.”.

19 ✓*b0678/5.22* **16.** Page 880, line 1: delete lines 1 to 17 and substitute:

20 *b0678/5.22* “SECTION 1750. 71.45 (3) (intro.) of the statutes is amended to
21 read:

22 71.45 (3) APPORTIONMENT. (intro.) ~~With respect~~ Except as provided in par. (c),
23 to determine Wisconsin income for purposes of the franchise tax, domestic insurers
24 not engaged in the sale of life insurance but which ~~that~~, in the taxable year, have

1 ~~collected~~ received premiums, other than life insurance premiums, written on
2 ~~subjects of~~ for insurance on property or risks resident, located or to be performed
3 outside this state, ~~there shall be subtracted from~~ multiply the net income figure
4 derived by application of sub. (2) (a) ~~to arrive at Wisconsin income constituting the~~
5 ~~measure of the franchise tax an amount calculated by multiplying such adjusted~~
6 ~~federal taxable income~~ by the arithmetic average of the following 2 percentages:

7 ***b0678/5.22* SECTION 1751.** 71.45 (3) (a) of the statutes is amended to read:

8 71.45 (3) (a) ~~The~~ Subject to par. (c), the percentage determined by dividing the
9 sum of total direct premiums written ~~on all property and risks for insurance~~ other
10 than life insurance, on subjects of insurance resident, located or to be performed in
11 this state, and assumed premiums written for reinsurance, other than life insurance,
12 with respect to all property and risks resident, located or to be performed in this
13 state, by the sum of direct premiums written for insurance on all property and risks,
14 other than life insurance, wherever located during the taxable year, as reflects, and
15 assumed premiums written on insurance for reinsurance on all property and risks,
16 other than life insurance, ~~where the subject of insurance was resident, located or to~~
17 ~~be performed outside this state wherever located.~~ In this paragraph, “direct
18 premiums” means direct premiums as reported for the taxable year on an annual
19 statement that is filed by the insurer with the commissioner of insurance. In this
20 paragraph, “assumed premiums” means assumed reinsurance premiums from
21 domestic insurance companies as reported for the taxable year on an annual
22 statement that is filed by the commissioner of insurance.”.

23 ✓ ***b0678/5.23* 17.** Page 880, line 20: delete lines 20 to 24 and substitute:

1 “71.45 (3) (b) 1. The Subject to par. (c), the percentage of determined by dividing
2 the payroll, exclusive of life insurance payroll, paid in this state in the taxable year
3 by total payroll, exclusive of life insurance payroll, paid everywhere in the taxable
4 year as reflects such compensation paid outside this state.”.

5 ~~*b0678/5.24*~~ **18.** Page 881, line 9: after that line insert:

6 ***b0678/5.24*** “SECTION 1752d. 71.45 (3) (c) of the statutes is created to read:

7 71.45 (3) (c) 1. For taxable years beginning after December 31, 2000, and before
8 January 1, 2002, the percentage under par. (a) represents 63% of the average of the
9 amounts under pars. (a) and (b) 1.

10 2. For taxable years beginning after December 31, 2001, and before January
11 1, 2003, the percentage under par. (a) represents 85% of the average of the amounts
12 under pars. (a) and (b) 1.

13 3. For taxable years beginning after December 31, 2002, a domestic insurer
14 that is subject to apportionment under this subsection shall multiply the net income
15 figure derived by application of sub. (2) by the percentage under par. (a) to determine
16 Wisconsin income for purposes of the franchise tax.”.

17 ~~*b0678/5.25*~~ **19.** Page 881, line 11: delete “pars. (a) and (b)” and substitute ✓
18 “sub. (3) (c)”.

19 ~~*b0677/3.4*~~ **20.** Page 881, line 17: after that line insert:

20 ***b0677/3.4*** “SECTION 1753g. 71.45 (6) of the statutes is created to read:

21 71.45 (6) PARTNERSHIPS AND LIMITED LIABILITY COMPANIES. (a) A general or
22 limited partner’s share of the numerator and denominator of a partnership’s
23 apportionment fractions under this section are included in the numerator and

1 denominator of the general or limited partner's apportionment fractions under this
2 section.

3 (b) If a limited liability company is considered by the department of revenue
4 to be a partnership, for tax purposes, a member's share of the numerator and
5 denominator of a limited liability company's apportionment fractions under this
6 section are included in the numerator and denominator of the member's
7 apportionment fractions under this section.”.

8 ~~✓~~ ***b0650/1.6* 22.** Page 881, line 18: delete that line.

9 ~~✓~~ ***b0569/1.8* 21.** Page 881, line 18: after that line insert:

10 ***b0569/1.8* SECTION 1754t.** 71.47 (1dj) (am) 1. of the statutes is amended to
11 read:

12 71.47 (1dj) (am) 1. Modify “member of a targeted group”, as defined in section
13 51 (d) of the internal revenue code as amended to December 31, 1995, to include
14 persons unemployed as a result of a business action subject to s. 109.07 (1m) and
15 ~~persons specified under 29 USC 1651 (a)~~ dislocated workers, as defined in 29 USC
16 2801 (9), and to require a member of a targeted group to be a resident of this state.

17 ***b0569/1.8* SECTION 1754v.** 71.47 (1dj) (am) 2. of the statutes is amended to
18 read:

19 71.47 (1dj) (am) 2. Modify “designated local agency”, as defined in section 51
20 (d) (15) of the internal revenue code, to include the ~~job training partnership act~~
21 ~~organization~~ local workforce development board established under 29 USC 2832 for
22 the area that includes the development zone in which the employe in respect to whom
23 the credit under this subsection is claimed works, if the department of commerce
24 approves the criteria used for certification, and the department of commerce.”.

1 ✓ ***b0676/1.3* 23.** Page 881, line 22: after that line insert:

2 ***b0676/1.3*** “SECTION 1755g. 71.47 (1dx) (b) (intro.) of the statutes is amended
3 to read:

4 71.47 (1dx) (b) *Credit.* (intro.) Except or provided in s. 73.03 (35) and subject
5 to s. 560.785, for any taxable year for which the person is certified under s. 560.765
6 (3), any person may claim as a credit against taxes imposed on the person’s income
7 from the person’s business activities in a development zone under this subchapter
8 the following amounts:”.

9 ✓ ***b0438/2.11* 25.** Page 882, line 4: after that line insert:

10 ***b0438/2.11*** “SECTION 1756h. 71.47 (1dy) of the statutes is created to read:
11 71.47 (1dy) SUSTAINABLE URBAN DEVELOPMENT ZONE CREDIT. (a) *Definitions.* In
12 this subsection:

13 1. “Brownfield” has the meaning given in sub. (1dx) (a) 1.

14 2. “Environmental remediation” means removal or containment of
15 environmental pollution, as defined in s. 299.01 (4), and restoration of soil or
16 groundwater that is affected by environmental pollution, as defined in s. 299.01 (4),
17 in a brownfield and investigation unless the investigation determines that
18 remediation is required but remediation is not undertaken.

19 (b) *Credit.* For any taxable year for which the person is certified under s. 292.77
20 (5), a person may claim as a credit against taxes imposed under this subchapter 50%
21 of the amount expended for environmental remediation under the program under s.
22 292.77.

23 (c) *Administration.* Subsection (1dx) (c), (d) and (e), as it applies to the credit
24 under sub. (1dx), applies to the credit under this subsection.”.

1 ✓ ***b0336/2.8* 26.** Page 882, line 5: delete lines 5 to 8.

2 ✓ ***b0678/5.26* 27.** Page 882, line 8: after that line insert:

3 ***b0678/5.26* "SECTION 1757b.** 71.47 (2m) (a) 1. b. of the statutes is amended
4 to read:

5 71.47 (2m) (a) 1. b. For partnerships, except publicly traded partnerships
6 treated as corporations under s. 71.22 (~~1~~) (1g), or limited liability companies, except
7 limited liability companies treated as corporations under s. 71.22 (~~1~~) (1g), "claimant"
8 means each individual partner or member."

9 ✓ ***b0678/5.27* 24.** Page 882, line 24: delete the material beginning with that
10 line and ending with page 884, line 3, and substitute:

11 ***b0678/5.27* "SECTION 1759d.** 71.47 (4) (i) of the statutes is amended to read:

12 71.47 (4) (i) *Nonclaimants.* The credits under this subsection may not be
13 claimed by a partnership, except a publicly traded partnership treated as a
14 corporation under s. 71.22 (~~1~~) (1g), limited liability company, except a limited liability
15 company treated as a corporation under s. 71.22 (~~1~~) (1g), or tax-option corporation
16 or by partners, including partners of a publicly traded partnership, members of a
17 limited liability company or shareholders of a tax-option corporation."

18 ✓ ***b0650/1.7* 28.** Page 884, line 4: delete lines 4 to 7.

19 ✓ ***b0438/2.12* 29.** Page 884, line 7: after that line insert:

20 ***b0438/2.12* "SECTION 1760q.** 71.49 (1) (eon) of the statutes is created to read:

21 71.49 (1) (eon) Sustainable urban development zone credit under s. 71.47
22 (1dy)."

23 ✓ ***b0336/2.9* 30.** Page 884, line 8: delete lines 8 to 12.

24 ✓ ***b0678/5.28* 31.** Page 885, line 10: after that line insert:

1 ***b0678/5.28*** “SECTION 1764q. 71.58 (1)(c) of the statutes is amended to read:
2 71.58 (1) (c) For partnerships except publicly traded partnerships treated as
3 corporations under s. 71.22 ~~(1)~~ (1g), “claimant” means each individual partner.

4 ***b0678/5.28*** SECTION 1764s. 71.58 (1)(cm) of the statutes is amended to read:
5 71.58 (1) (cm) For limited liability companies, except limited liability
6 companies treated as corporations under s. 71.22 ~~(1)~~ (1g), “claimant” means each
7 individual member.”.

8 ✓***b0336/2.10*** **32.** Page 885, line 11: delete lines 11 to 25.

9 ✓***b0336/2.11*** **33.** Page 886, line 1: delete lines 1 to 25.

10 ✓***b0336/2.12*** **34.** Page 887, line 1: delete lines 1 to 25.

11 ✓***b0336/2.13*** **35.** Page 888, line 1: delete lines 1 to 25.

12 ✓***b0336/2.14*** **36.** Page 889, line 1: delete lines 1 to 25.

13 ✓***b0336/2.15*** **37.** Page 890, line 1: delete lines 1 to 25.

14 ✓***b0336/2.16*** **38.** Page 891, line 1: delete lines 1 to 24.

15 ✓***b0336/2.17*** **39.** Page 892, line 1: delete lines 1 to 25.

16 ✓***b0336/2.18*** **40.** Page 893, line 1: delete lines 1 to 25.

17 ✓***b0336/2.19*** **41.** Page 894, line 1: delete lines 1 to 24.

18 ✓***b0336/2.20*** **42.** Page 895, line 1: delete lines 1 to 25.

19 ✓***b0650/1.8*** **43.** Page 898, line 4: delete lines 4 to 15.

20 ✓***b0612/1.8*** **44.** Page 898, line 16: delete lines 16 to 19.

21 ✓***b0055/2.3*** **45.** Page 898, line 20: delete the material beginning with that
22 line and ending with page 901, line 25.

1 ✓***b0320/1.1* 46.** Page 901, line 25: after that line insert:

2 ***b0320/1.1* "SECTION 1797p.** 73.03 (2a) of the statutes is amended to read:

3 73.03 (2a) To prepare, have published and distribute to each property tax
4 assessor and to others who so request assessment manuals. The manual shall
5 discuss and illustrate accepted assessment methods, techniques and practices with
6 a view to more nearly uniform and more consistent assessments of property at the
7 local level. The manual shall be amended by the department from time to time to
8 reflect advances in the science of assessment, court decisions concerning assessment
9 practices, costs, and statistical and other information considered valuable to local
10 assessors by the department. The manual shall incorporate standards for the
11 assessment of all types of renewable energy resource systems used in this state as
12 soon as such systems are used in sufficient numbers and sufficient data exists to
13 allow the formulation of valid guidelines. The manual shall incorporate standards,
14 which the department of revenue and the state historical society of Wisconsin shall
15 develop, for the assessment of nonhistoric property in historic districts and for the
16 assessment of historic property, including but not limited to property that is being
17 preserved or restored; property that is subject to a protective easement, covenant or
18 other restriction for historic preservation purposes; property that is listed in the
19 national register of historic places in Wisconsin or in this state's register of historic
20 places and property that is designated as a historic landmark and is subject to
21 restrictions imposed by a municipality or by a landmarks commission. The manual
22 shall incorporate general guidelines about ways to determine whether property is
23 taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in
24 specific situations. The manual shall state that assessors are required to comply

1 with s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a
2 supplement to it shall specify per acre value guidelines for each municipality for
3 various categories of agricultural land based on the income that could be generated
4 from its estimated rental for agricultural use, as defined by rule, and capitalization
5 rates established by rule. The manual or a supplement to it shall not specify per acre
6 value guidelines for each municipality unless such guidelines are based on
7 procedures that are established by rule. The manual shall include guidelines for
8 classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1. and guidelines
9 for distinguishing between land and improvements to land. The cost of the
10 development, preparation, publication and distribution of the manual and of
11 revisions and amendments to it shall be borne by the assessors and requesters at an
12 individual volume cost or a subscription cost as determined by the department. All
13 receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The
14 department may provide free assessment manuals to other state agencies or
15 exchange them at no cost with agencies of other states or of the federal government
16 for similar information or publications.”.

17 ***b0686/2.2* 47.** Page 901, line 25: after that line insert:

18 ***b0686/2.2* “SECTION 1797m.** 73.03 (33m) of the statutes is amended to read:
19 **73.03 (33m)** To collect, as taxes under ch. 71 are collected, from each person
20 who owes to the department of revenue delinquent taxes, fees, interest or penalties,
21 a fee for each delinquent account equal to \$35 or 6.5% of the taxes, fees, interest and
22 penalties owed as of the due date specified in the assessment, notice of amount due
23 or notice of redetermination on that account, whichever is greater. The department

1 of revenue shall deposit into the general fund as general purpose revenue—earned all
2 fees collected under this subsection.

3 ***b0686/2.2* SECTION 1797p.** 73.03 (33p) of the statutes is created to read:

4 **73.03 (33p)** To collect, as taxes under ch. 71 are collected, from each person who
5 owes to the department of revenue delinquent taxes, fees, interest or penalties, a \$20
6 fee for each delinquent taxpayer who enters into an agreement with the department
7 of revenue to pay in instalments the taxpayer's delinquent taxes, including fees,
8 interest or penalties and to collect costs incurred to the department of revenue for
9 court actions that are related to the collection of delinquent taxes. The department
10 of revenue shall deposit into the general fund as general purpose revenue—earned all
11 fees and costs collected under this subsection.”.

12 ***b0438/2.14* 48.** Page 902, line 3: on lines 3 and 4, after “(1dx)” insert “,
13 (2dy)”.

14 ***b0438/2.13* 49.** Page 902, line 3: delete “or (2dx)” and substitute “or, (2dx)”
15 or (2dy)”.

16 ***b0038/1.5* 51.** Page 902, line 9: delete lines 9 and 10.

17 ***b0099/2.27* 52.** Page 902, line 11: delete lines 11 to 14.

18 ***b0402/3.1* 53.** Page 902, line 15: delete lines 15 to 22 and substitute:

19 ***b0402/3.1* “SECTION 1801m.** 73.0305 of the statutes is amended to read:

20 **73.0305 Revenue limits and school aids calculations.** The department of
21 revenue shall annually determine and certify to the state superintendent of public
22 instruction, no later than the 4th Monday in June, the allowable rate of increase for
23 ~~the limit imposed under ss.121.15 (3m) (a) 1m. a. to c. and 121.85 (6) (ar) and subch.~~
24 VII of ch. 121. ~~For that limit, the~~ The allowable rate of increase is the percentage

1 change in the consumer price index for all urban consumers, U.S. city average,
2 between the preceding March 31 and the 2nd preceding March 31, as computed by
3 the federal department of labor.”.

4 ✓*b0126/1.1* **50**. Page 902, line 23: delete the material beginning with that
5 line and ending with page 903, line 7.

6 ✓*b0119/1.1* **56**. Page 903, line 8: delete the material beginning with that line
7 and ending with page 904, line 18.

8 ✓*b0127/1.1* **57**. Page 904, line 19: delete lines 19 to 24.

9 ✓*b0316/1.1* **58**. Page 905, line 7: delete lines 7 to 8 and substitute “all of the
10 amount of taxes canceled and shall include the amount of taxes canceled as a special
11 charge in the next tax levy against the taxation district. The county treasurer shall
12 notify the taxation district treasurer of the amount of taxes canceled by October 1.
13 The taxation district shall determine the amount of canceled taxes to be charged back
14 to, and collected from, each taxing jurisdiction for which taxes were collected by the
15 taxation district. The amount determined may not include any interest.”.

16 ✓*b0479/2.2* **59**. Page 906, line 2: delete the material beginning with “,
17 computerized” and ending with “(40)” on line 3.

18 ✓*b0680/1.1* **61**. Page 906, line 18: delete lines 18 to 23.

19 *b0479/2.3* **60**. Page 906, line 24: delete the material beginning with that
20 line and ending with page 907, line 9.

21 ✓*b0672/1.1* **62**. Page 907, line 9: after that line insert:

22 *b0672/1.1* “SECTION 1810d. 76.91 (1m) of the statutes is created to read:

1 76.91 (1m) If the amount calculated under sub. (1) is a negative amount and
2 the taxpayer's annual gross revenue under s. 76.38, 1993 stats., is less than
3 \$10,000,000, the taxpayer may claim a credit against the fee imposed under this
4 subchapter as follows:

5 (a) For the transitional adjustment fee paid for 1999, the taxpayer may
6 consider the negative amount calculated under sub. (1) to be a positive amount and
7 may claim a credit in an amount equal to 60% of the positive amount.

8 (b) For the transitional adjustment fee paid for the year 2000, the taxpayer may
9 consider the negative amount calculated under sub. (1) to be a positive amount and
10 may claim a credit in an amount equal to 40% of the positive amount.”.

11 ✓ ***b0656/1.1* 63.** Page 907, line 10: delete lines 10 to 25.

12 ✓ ***b0656/1.2* 65.** Page 908, line 1: delete lines 1 to 17.

13 ✓ ***b0618/3.2* 64.** Page 908, line 17: after that line insert:

14 ***b0618/3.2* “SECTION 1812k.** 77.265 (10) of the statutes is created to read:

15 77.265 (10) Any person may use a return filed as a result of a conveyance to
16 a nonprofit conservation organization, as defined in s. 23.0955 (1), that uses public
17 funds, as defined in s. 16.023 (1m) (a) 3., for a transaction, as defined in s. 16.023 (1m)
18 (a) 4.

19 ***b0618/3.2* SECTION 1812L.** 77.265 (10) of the statutes, as affected by 1999
20 Wisconsin Act [this act], is repealed.”.

21 ✓ ***b0686/2.3* 66.** Page 908, line 20: delete “\$30” and substitute “\$20”.

22 ✓ ***b0673/2.3* 67.** Page 909, line 4: after that line insert:

23 ***b0673/2.3* “SECTION 1815g.** 77.63 of the statutes is created to read:

1 **77.63 Agreements with direct marketers.** (1) (a) The department of
2 revenue may enter into agreements with out-of-state direct marketers to collect the
3 sales tax and the use tax imposed under this subchapter at the rate imposed under
4 this subchapter plus the rate imposed under subch. V. An out-of-state direct
5 marketer that collects the sales tax and the use tax under this section may retain 5%
6 of the first \$1,000,000 of the taxes collected in a year and 6% of the taxes collected
7 in excess of \$1,000,000 in a year. This section does not apply to an out-of-state direct
8 marketer who is required to collect the sales tax and the use tax imposed under this
9 subchapter and under subch. V.

10 (b) Sections 77.58, 77.59 and 77.60, as they apply to the taxes imposed under
11 this subchapter, apply to agreements under this section, except that the department
12 of revenue may negotiate payment schedules and audit procedures with out-of-state
13 direct marketers. The retailer's discount under s. 77.61 (4) (c) does not apply to
14 agreements under this section.

15 (2) Annually, by July 31, the department of revenue shall certify to the
16 department of health and family services an amount equal to one-eleventh of the
17 taxes collected under sub. (1) for grants to counties under s. 46.513.”.

18 ✓ ***b0675/4.4* 68.** Page 910, line 4: after that line insert:

19 ***b0675/4.4* SECTION 1817d.** 77.982 (3) of the statutes is amended to read:

20 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
21 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
22 each district to that district, no later than the end of the month following the end of
23 the calendar quarter in which the amounts were collected. The taxes distributed
24 shall be increased or decreased to reflect subsequent refunds, audit adjustments and

1 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
2 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
3 (a). Those taxes may be used only for the district's debt service on its bond
4 obligations. Any district that receives a report along with a payment under this
5 subsection is subject to the duties of confidentiality to which the department of
6 revenue is subject under s. 77.61 (5).

7 ***b0675/4.4* SECTION 1817g.** 77.991 (3) of the statutes is amended to read:

8 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
9 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
10 each district to that district, no later than the end of the month following the end of
11 the calendar quarter in which the amounts were collected. The taxes distributed
12 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
13 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
14 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
15 (a). Those taxes may be used only for the district's debt service on its bond
16 obligations. Any district that receives a report along with a payment under this
17 subsection is subject to the duties of confidentiality to which the department of
18 revenue is subject under s. 77.61 (5).”.

19 ***b0435/1.1* 69.** Page 910, line 6: after that line insert:

20 ***b0435/1.1* “SECTION 1818d.** 77.9961 (1) of the statutes is amended to read:

21 77.9961 (1) No person may operate a dry cleaning facility in this state unless
22 the person completes and submits to the department a form that the department
23 prescribes and pays to the department a fee for each dry cleaning facility that the
24 person operates. The fee is shall be paid in instalments, as provided in sub. (2), and

1 each instalment is equal to 1.8% of the previous year's gross receipts from the
2 previous 3 months from dry cleaning apparel and household fabrics, but not from
3 formal wear the facility rents to the general public.

4 *b0435/1.1* SECTION 1818f. 77.9961 (2) of the statutes is amended to read:

5 77.9961 (2) Persons who owe a fee under this section shall pay it in instalments
6 on or before April 25, July 25, October 25 and January 15 25. The department shall
7 issue a license to each person who pays the fee January 25 instalment and the
8 previous 3 instalments and submits the form under this section. The license is valid
9 ~~through December 31 of~~ for the year during in which the fee January 25 instalment
10 is due. If a dry cleaning facility is sold, the seller may transfer the license to the
11 buyer. Each holder of a license under this section shall display it prominently in the
12 facility to which it applies.

13 *b0435/1.1* SECTION 1818g. 77.9961 (4) of the statutes is renumbered 77.9961
14 (4) (a).

15 *b0435/1.1* SECTION 1818h. 77.9961 (4) (b) of the statutes is created to read:

16 77.9961 (4) (b) Any person who operates a dry cleaning facility and who pays
17 an instalment under sub. (2) after the instalment is due shall pay to the department
18 a penalty of \$5 for each day from the date that the instalment is due to the date that
19 the instalment is paid.”.

20 ✓ *b0456/1.1* 70. Page 910, line 6: after that line insert:

21 *b0456/1.1* “SECTION 1818c. 77.996 (4) of the statutes is created to read:

22 77.996 (4) “Formal wear” includes tuxedos, suits and dresses, but does not
23 include costumes, table linens or household fabrics.

24 *b0456/1.1* SECTION 1818e. 77.996 (5) of the statutes is created to read:

1 77.996 (5) “Formal wear rental firm” means a facility that rents formal wear
2 to the general public and dry cleans only the formal wear that it rents to the general
3 public.

4 ***b0456/1.1* SECTION 1818L.** 77.9964 (4) of the statutes is created to read:

5 77.9964 (4) The department shall reimburse the owner or operator of a formal
6 wear rental firm an amount equal to the sum of any fees paid by the owner or operator
7 under s. 77.9961 (1) prior to the effective date of this subsection [revisor inserts
8 date].”.

9 ✓ ***b0634/1.1* 71.** Page 910, line 6: after that line insert:

10 ***b0634/1.1* “SECTION 1818m.** 84.01 (30) (g) of the statutes is created to read:

11 84.01 (30) (g) If the department determines that such a provision advances the
12 public interest, a provision exempting the private entity from the restrictions under
13 ss. 84.25 (11) and 86.19 (1), and specifying any requirements that the department
14 determines will practicably advance the purposes of ss. 84.25 (11) and 86.19 (1).”.

15 0 ✓ ***b0596/2.1* 72.** Page 910, line 9: after that line insert:

16 ***b0596/2.1* “SECTION 1819m.** 84.1044 of the statutes is created to read:

17 **84.1044 John R. Plewa Memorial Lake Parkway.** The department shall
18 designate and mark I 794 and STH 794 in Milwaukee County commencing from the
19 Daniel Webster Hoan Memorial Bridge and proceeding southerly to the intersection
20 with East Layton Avenue as the “John R. Plewa Memorial Lake Parkway” in
21 recognition and appreciation of the life of John R. Plewa and his public service as a
22 member of the Wisconsin legislature for more than 20 years.”.

23 ✓ ***b0627/2.1* 73.** Page 910, line 9: after that line insert:

24 ***b0627/2.1* “SECTION 1819d.** 84.013 (4) (b) of the statutes is amended to read:

1 84.013 (4) (b) The department may not, within any 6–year period, construct a
2 highway project consisting of separate contiguous projects which do not individually
3 qualify as major highway projects but which in their entirety would constitute a
4 major highway project without first submitting the project to the transportation
5 projects commission for its recommendations and report and without specific
6 authorization under sub. (3), except as provided in par. (c) and sub. (6).

7 ***b0627/2.1* SECTION 1819e.** 84.013 (4) (c) of the statutes is created to read:

8 84.013 (4) (c) The department may construct highway projects involving STH
9 59 between STH 164 on the eastern edge of the city of Waukesha and Calhoun Road
10 in Waukesha County and STH 59 from Calhoun Road to the Waukesha County line
11 in Waukesha County without first submitting the projects to the transportation
12 projects commission for its recommendations and report and without specific
13 authorization under sub. (3).”.

14 ***b0633/2.2* 74.** Page 910, line 9: after that line insert:

15 ***b0633/2.2* “SECTION 1819d.** 84.013 (4) (a) of the statutes is amended to read:

16 84.013 (4) (a) ~~In~~ Subject to s. 13.489 (1m), in preparation for future major
17 highway projects, the department may perform preliminary engineering and design
18 work and studies for possible major highway projects not listed under sub. (3), but
19 no major highway may be constructed unless the project is listed under sub. (3) or
20 approved under sub. (6).”.

21 ***b0465/2.1* 75.** Page 910, line 19: after that line insert:

22 ***b0465/2.1* “SECTION 1820m.** 84.185 (10) of the statutes is created to read:

23 84.185 (10) PRIORITY OF BROWNFIELDS. The department shall promote the
24 program under this section as required under s. 85.61.”.

1 ✓ ~~*b0631/1.1*~~ **76.** Page 910, line 19: after that line insert:

2 *b0631/1.1* “SECTION 1820m. 84.11 (5r) of the statutes is created to read:

3 84.11 (5r) MILWAUKEE 6TH STREET VIADUCT COST SHARING. Notwithstanding sub.
4 (5m), the costs for any project governed by an agreement that is in effect before June
5 30, 1993, for which funding is provided under s. 84.11 (5), 1993 stats., and for which
6 no contract for construction is awarded before May 1, 1999, shall be paid as specified
7 in an agreement entered into on or after April 20, 1999, by the city and county in
8 which the bridge is wholly located and this state.”.

9 ✓ ~~*b0634/1.2*~~ **77.** Page 910, line 19: after that line insert:

10 *b0634/1.2* “SECTION 1820m. 84.25 (11) of the statutes is amended to read:

11 84.25 (11) COMMERCIAL ENTERPRISES. No commercial enterprise, except a
12 vending facility which is licensed by the department of workforce development and
13 operated by blind or visually impaired persons, or a commercial enterprise exempted
14 from this subsection by an agreement under s. 84.01 (30) (g), shall be authorized or
15 conducted within or on property acquired for or designated as a controlled-access
16 highway.”.

17 ✓ ~~*b0653/2.1*~~ **78.** Page 910, line 19: after that line insert:

18 *b0653/2.1* “SECTION 1820k. 84.11 (5n) of the statutes is created to read:

19 84.11 (5n) DESIGN-BUILD CONTRACTS. (a) In this subsection, “design-build
20 contract” means a contract for a project under which the engineering, design and
21 construction services are provided by a single entity.

22 (b) Notwithstanding any other provision of this section and ss. 84.01 (13) and
23 84.06 (2), the department may enter into a design-build contract for the design and
24 construction of a bridge for which funding is provided under s. 84.11 (5), 1993 stats.,

1 and for which no contract for construction is awarded before May 1, 1999. The
2 department may enter into a contract under this paragraph only if all of the following
3 conditions are met:

4 1. The design–build contract is awarded through a competitive selection
5 process that utilizes, at a minimum, contractor qualifications, quality, completion
6 time and cost as award criteria. In order to be eligible to participate in the selection
7 process, the contractor must be prequalified by the department as a design
8 consultant and as a contractor.

9 2. The design–build contract is approved by the secretary of the federal
10 department of transportation under an experimental program described under
11 section 1307 (d) of P.L. 105–178 pursuant to the authority granted under section 1307
12 (e) of P.L. 105–178.

13 3. The design–build contract is approved by the governor.

14 (c) No later than 5 years after the effective date of this paragraph [revisor
15 inserts date], the department shall submit a report to the governor, and to the
16 legislature under s. 13.172 (2), describing the effectiveness of the design–build
17 process contracting procedures under this subsection.”.

18 ✓ ***b0681/3.1* 79.** Page 911, line 23: after that line insert:

19 ***b0681/3.1* “SECTION 1824f.** 84.30 (10m) of the statutes is created to read:

20 84.30 (10m) ANNUAL PERMIT FEE REQUIREMENT. The department may
21 promulgate a rule requiring persons specified in the rule to pay annual permit fees
22 for signs. If the department establishes an annual permit fee under this subsection,
23 failure to pay the fee within 2 months after the date on which payment is due is

1 evidence that the sign has been abandoned for the purposes of s. TRANS 201.10 (2)
2 (f), Wis. Adm. Code.”.

3 ~~*b0559/1.37*~~ **80.** Page 912, line 1: delete that line and substitute “84.59 (2)
4 The department may, under s. ~~18.56 (5) and (9) (j)~~ 18.561 or 18.562”.

5 ~~*b0559/1.38*~~ **81.** Page 912, line 2: delete “(3) and (5) (e)”.

6 ~~*b0662/1.1*~~ **83.** Page 912, line 16: delete “\$1,435,165,900” and substitute
7 “\$1,440,665,900”.

8 ~~*b0104/1.1*~~ **82.** Page 912, line 22: delete the material beginning with that
9 line and ending with page 913, line 5.

10 ~~*b0291/6.1*~~ **84.** Page 913, line 5: after that line insert:

11 ~~*b0291/6.1*~~ **SECTION 1828m.** 85.021 of the statutes is created to read:

12 **85.021 Long-range transportation plans.** (1) In this section, “long-range
13 transportation plan” means a plan for the development or maintenance of airports,
14 highways, bicycle and pedestrian facilities, railroads, railroad facilities, harbor
15 facilities, harbors or mass transit systems that covers a time period of more than 6
16 years.

17 (2) If the department proposes to adopt a long-range transportation plan the
18 secretary shall, prior to the department’s adoption of the plan, submit the plan to the
19 joint committee on finance. If the cochairpersons of the committee do not notify the
20 department within 14 working days after the date of the department’s submittal that
21 the committee has scheduled a meeting for the purpose of reviewing the plan, the
22 department may adopt the plan. If, within 14 working days after the date of the
23 department’s submittal, the cochairpersons of the committee notify the department
24 that the committee has scheduled a meeting for the purpose of reviewing the plan,

1 the department may adopt the plan only upon approval of the committee. If the
2 committee directs the department to reconsider parts of the plan, the department
3 may adopt the plan only after reconsidering the plan, resubmitting a revised plan to
4 the committee and receiving the committee's approval.”

5 ✓ ***b0465/2.2* 85.** Page 913, line 15: after that line insert:

6 ***b0465/2.2* “SECTION 1830m.** 85.026 (2) of the statutes is amended to read:

7 85.026 (2) PROGRAM. The Subject to s. 85.61, the department may administer
8 a program to award grants of assistance to any political subdivision or state agency,
9 as defined in s. 20.001 (1), for transportation enhancement activities consistent with
10 federal regulations promulgated under 23 USC 133 (b) (8). The grants shall be
11 awarded from the appropriations under s. 20.395 (2) (nv) and (nx).”.

12 ✓ ***b0633/2.3* 86.** Page 913, line 15: after that line insert:

13 ***b0633/2.3* “SECTION 1830m.** 85.05 of the statutes is amended to read:

14 **85.05 Evaluation of proposed major highway projects.** The department
15 by rule shall establish a procedure for numerically evaluating projects considered for
16 enumeration under s. 84.013 (3) as a major highway project. The evaluation
17 procedure may include any criteria that the department considers relevant. The
18 rules shall establish a minimum score that a project shall meet or exceed when
19 evaluated under the procedure established under this section before the department
20 may recommend the project to the transportation projects commission for
21 consideration under s. 13.489 (4).”.

22 ✓ ***b0638/2.1* 87.** Page 913, line 15: after that line insert:

23 ***b0638/2.1* “SECTION 1830p.** 85.07 (7) of the statutes is renumbered 85.07 (7)

24 (a).

1 ***b0638/2.1* SECTION 1830q.** 85.07 (7) (b) of the statutes is created to read:

2 85.07 (7) (b) When evaluating and selecting proposed hazard elimination
3 projects to be funded using federal funds available under 23 USC 152, the
4 department shall consider the reduction in motor vehicle accidents that will result
5 from the proposed projects, except that, if a proposed project will reduce the response
6 time of emergency vehicles, the department shall consider both the reduction in
7 motor vehicle accidents that will result from the proposed project and the public
8 safety benefits that will result from a reduction in the response time of emergency
9 vehicles.”.

10 ***b0657/3.2* 88.** Page 913, line 15: after that line insert:

11 ***b0657/3.2* “SECTION 1830j.** 85.055 of the statutes is created to read:

12 **85.055 Passenger railroad station improvements.** (1) In this section,
13 “Local governmental unit” means a city, village, town or county or an agency or
14 subdivision of a city, village, town or county.

15 (2) The department shall administer a passenger railroad station
16 improvement grant program. From the appropriation under s. 20.395 (2) (ct), the
17 department shall award grants to local governmental units or private entities for the
18 construction or rehabilitation of passenger railroad stations along existing or
19 proposed rail passenger routes. The amount of a grant awarded under this section
20 shall be limited to an amount equal to 33% of the cost of the project or \$60,000,
21 whichever is less.

22 (3) The department may not award a grant under this section to a public entity
23 unless the governing body of the city, town, village or county has adopted a resolution
24 supporting the proposed project.

1 (4) The department shall promulgate rules to administer the program.”.

2 ✓ *b0636/1.1* **89.** Page 913, line 16: delete lines 16 to 18.

3 ✓ *b0299/2.1* **90.** Page 913, line 23: delete lines 23 to 25.

4 ✓ *b0299/2.2* **91.** Page 914, line 1: delete lines 1 to 9.

5 ✓ *b0645/5.2* **92.** Page 914, line 14: after “and” insert “, for eligible applicants
6 receiving aid under sub. (4m) (a) 7. or 8..” ✓

7 ✓ *b0645/5.3* **93.** Page 915, line 1: delete lines 1 to 7.

8 ✓ *b0645/5.4* **95.** Page 915, line 8: delete “1836” and substitute “1836m”.

9 ✓ *b0645/5.5* **96.** Page 915, line 9: delete lines 9 to 15 and substitute:

10 “85.20 (4m) (a) (intro.) ~~An amount shall be allocated~~ The department shall pay
11 annually to the eligible applicant described in subd. 6. cm. the amount of aid specified
12 in subd. 6. cm. The department shall pay annually to the eligible applicant described
13 in subd. 6. d. the amount of aid specified in subd. 6. d. The department shall allocate
14 an amount to each eligible applicant described in subd. 7. or 8. to ensure that the sum
15 of state and federal aids for the projected operating expenses of each eligible
16 applicant’s urban mass transit system is equal to a uniform percentage, established
17 by the department, of the projected operating expenses of the mass transit system
18 for the calendar year. For calendar year 1999, the operating expenses used to
19 establish the uniform percentage shall be the projected operating expenses of an
20 urban mass transit system. Subject to sub. (4r), for calendar year 2000 and
21 thereafter the operating expenses used to establish the uniform percentage shall be
22 the operating expenses incurred during the 2nd calendar year preceding the

1 calendar year for which aid is paid under this section. The department shall make
2 allocations as follows:”.

3 ✓ ***b0644/3.3* 97.** Page 915, line 16: after that line insert:

4 ***b0644/3.3*** “SECTION 1837m. 85.20 (4m) (a) 6. a. of the statutes is amended
5 to read:

6 85.20 (4m) (a) 6. a. From the appropriation under s. 20.395 (1) (hq), the uniform
7 percentage for each eligible applicant in an urban area served by an urban mass
8 transit system with annual operating expenses in excess of \$20,000,000. This subd.
9 6. a. does not apply to aid payable for calendar year 2000 or thereafter.”.

10 ✓ ***b0644/3.4* 98.** Page 915, line 19: delete “amounts for aids are” and ✓
11 substitute “amounts amount for aids are is”.

12 ✓ ***b0644/3.5* 99.** Page 915, line 20: delete that line and substitute “year 1999 ✓
13 and thereafter. These amounts., This amount.”.

****NOTE: This LRBb0644/3 is reconciled with LRBb0645/5. See LRBb0645/5 for
the treatment of s. 85.20 (4m) (a) (intro.) necessary to establish fixed aid payments to Tier
A eligible applicants.

14 ✓ ***b0644/3.6* 100.** Page 915, line 22: after “year.” insert “This subd. 6. b. does
15 not apply to aid payable for calendar year 2000 or thereafter.”.

16 ✓ ***b0644/3.7* 94.** Page 915, line 23: delete the material beginning with that
17 line and ending with page 916, line 6.

18 ✓ ***b0644/3.8* 102.** Page 916, line 7: before that line insert:

19 ***b0644/3.8*** “SECTION 1839mm. 85.20 (4m) (a) 6. cm. of the statutes is created
20 to read:

21 85.20 (4m) (a) 6. cm. Beginning with aid payable for calendar year 2000, from
22 the appropriation under s. 20.395 (1) (ht), the department shall pay \$53,555,600 to

1 the eligible applicant that pays the local contribution required under par. (b) 1. for
2 an urban mass transit system that has annual operating expenses in excess of
3 \$80,000,000. If the eligible applicant that receives aid under this subd. 6. cm. is
4 served by more than one urban mass transit system, the eligible applicant may
5 allocate the aid between the urban mass transit systems in any manner the eligible
6 applicant considers desirable.

7 ***b0644/3.8* SECTION 1839mr.** 85.20 (4m) (a) 6. d. of the statutes is created to
8 read:

9 85.20 (4m) (a) 6. d. Beginning with aid payable for calendar year 2000, from
10 the appropriation under s. 20.395 (1) (hu), the department shall pay \$14,297,600 to
11 the eligible applicant that pays the local contribution required under par. (b) 1. for
12 an urban mass transit system that has annual operating expenses in excess of
13 \$20,000,000 but less than \$80,000,000. If the eligible applicant that receives aid
14 under this subd. 6. d. is served by more than one urban mass transit system, the
15 eligible applicant may allocate the aid between the urban mass transit systems in
16 any manner the eligible applicant considers desirable.”

17 ✓ ***b0645/5.6* 103.** Page 916, line 7: delete lines 7 to 12.

18 ✓ ***b0645/5.7* 104.** Page 916, line 15: delete “\$17,799,600 in calendar year
19 1998 and” and substitute “~~\$17,799,600 in calendar year 1998 and~~”.

20 ✓ ***b0645/5.8* 105.** Page 916, line 16: delete “~~and thereafter~~” and substitute
21 “and \$19,804,200 in calendar year 2000 and thereafter”.

22 ✓ ***b0645/5.9* 101.** Page 916, line 18: delete the material beginning with that
23 line and ending with page 918, line 5.

1 ✓ ***b0645/5.10* 106.** Page 918, line 8: delete “\$4,807,600 in calendar year 1998 ✓
2 and” and substitute “~~\$4,807,600 in calendar year 1998~~ and”.

3 ✓ ***b0645/5.11* 107.** Page 918, line 9: delete “and thereafter” and substitute ✓
4 “and \$5,349,100 in calendar year 2000 and thereafter”.

5 ✓ ***b0645/5.12* 108.** Page 918, line 11: delete the material beginning with that
6 line and ending with page 919, line 11.

7 ✓ ***b0644/3.9* 109.** Page 919, line 11: after that line insert:

8 ***b0644/3.9* “SECTION 1847q.** 85.20 (4s) of the statutes, as affected by 1999
9 Wisconsin Act 27, is amended to read:

10 85.20 (4s) PAYMENT OF AIDS UNDER THE CONTRACT. The contracts executed
11 between the department and eligible applicants under this section shall provide that
12 the payment of the state aid allocation under sub. (4m) (a) for the last quarter of the
13 state’s fiscal year shall be provided from the following fiscal year’s appropriation
14 under s. 20.395 (1) (hq), (hr) ~~or~~, (hs), (ht) or (hu).”.

15 ✓ ***b0645/5.13* 110.** Page 919, line 11: after that line insert:

16 ***b0645/5.13* “SECTION 1847m.** 85.20 (4r) of the statutes is created to read:

17 85.20 (4r) EXPANSION OF SERVICE. An eligible applicant that receives aid under
18 sub. (4m) (a) 7. or 8. shall notify the department if the eligible applicant anticipates
19 receiving new or expanded services provided by an urban mass transit system in a
20 manner that will increase operating expenses. The eligible applicant shall provide
21 the notice during the calendar year preceding the calendar year in which the new or
22 expanded services will first be provided. The notice shall include an estimate of the
23 projected annual operating expenses of the new or expanded services. The
24 department may modify the projected annual operating expenses to an amount that

1 the department considers reasonable. The department shall adjust the projected
2 annual operating expenses for inflation and, for each calendar year for which actual
3 operating costs of the new or expanded services are not known, shall add the adjusted
4 projected annual operating expenses to the operating expenses used to determine the
5 uniform percentage under sub. (4m) (a) (intro.).”.

6 ✓ ***b0645/5.14* 111.** Page 919, line 15: after “year.” insert “This paragraph
7 applies only to an eligible applicant that receives aid under sub. (4m) (a) 7. or 8.”.

8 ✓ ***b0645/5.15* 112.** Page 919, line 16: delete lines 16 to 18.

9 ✓ ***b0646/1.1* 113.** Page 919, line 18: after that line insert:

10 ***b0646/1.1* “SECTION 1849g.** 85.20 (7) (c) of the statutes is created to read:
11 85.20 (7) (c) Beginning with contracts for aid payable for calendar year 2000,
12 the department may not enter into a contract for payment of state aids under sub.
13 (4m) unless the rules promulgated under this subsection are in effect and unless the
14 contract requires the urban mass transit system to comply with those rules as a
15 condition of receiving aid under sub. (4m).”.

16 ✓ ***b0226/3.4* 114.** Page 920, line 12: after that line insert:

17 ***b0226/3.4* “SECTION 1852m.** 85.32 of the statutes is created to read:
18 **85.32 Statewide trauma care system transfer.** Beginning July 1, 2000,
19 and annually thereafter, the secretary shall transfer \$80,000 from the appropriation
20 under s. 20.395 (5) (dq) to the appropriation under s. 20.435 (1) (kx) for the purposes
21 of the statewide trauma care system under s. 146.56.”.

22 ✓ ***b0465/2.3* 115.** Page 920, line 23: after that line insert:

23 ***b0465/2.3* “SECTION 1854m.** 85.52 (3) (a) of the statutes is amended to read:

1 85.52 (3) (a) ~~The Subject to s. 85.61, the~~ department shall administer a
2 transportation infrastructure loan program to make loans, and to provide other
3 assistance, to eligible applicants for highway projects or transit capital projects. The
4 department of transportation may not make a loan or provide other assistance under
5 the program unless the secretary of administration approves of the loan or other
6 assistance and determines that the amounts in the fund, together with anticipated
7 receipts, will be sufficient to fully pay principal and interest costs incurred on the
8 revenue obligations issued under sub. (5). Loans or other assistance under the
9 program for highway projects shall be credited to the highway account. Loans or
10 other assistance under the program for transit capital projects shall be credited to
11 the transit account.”.

12 ~~*b0559/1.39*~~ **116.** Page 921, line 1: delete lines 1 and 2 and substitute “85.52
13 (5) (c) The department of administration may, under s. ~~18.56 (5) and (9) (j)~~ 18.561 or
14 18.562, deposit in a separate and distinct fund in the state”.

15 ~~*b0289/1.1*~~ **118.** Page 921, line 8: after that line insert:

16 ~~*b0289/1.1*~~ “SECTION 1855g. 85.53 (3) of the statutes is amended to read:

17 85.53 (3) Grants under this section shall be paid from the appropriation under
18 s. 20.395 (5) (jr). The amount of a grant may not exceed 80% of the amount expended
19 by an eligible applicant for services related to the program. ~~The total amount of~~
20 ~~grants awarded under this section may not exceed \$500,000.”.~~

21 ~~*b0465/2.4*~~ **119.** Page 921, line 8: after that line insert:

22 ~~*b0465/2.4*~~ “SECTION 1855L. 85.61 of the statutes is created to read:

23 **85.61 Programs to assist brownfields redevelopment.** The department
24 shall promote the following programs in a manner that ensures that the programs

1 assist the restoration of the environment and the redevelopment of brownfields, as
2 defined in s. 234.88 (1) (a), to the greatest extent possible:

3 (1) Activities funded from the appropriation under s. 20.395 (2) (fv) or (fx).

4 (2) Transportation facilities economic assistance and development under s.
5 84.185.

6 (3) The transportation enhancement activities program under s. 85.026, if the
7 department administers such a program.

8 (4) The transportation infrastructure loan program under s. 85.52.”.

9 ~~*b0626/3.1*~~ **120.** Page 921, line 8: after that line insert:

10 ~~*b0626/3.1*~~ “SECTION 1855j. 86.19 (1r) of the statutes is created to read:

11 86.19 (1r) Notwithstanding sub. (1), the department shall erect and maintain
12 directional signs along I 43 for America’s Black Holocaust Museum in Milwaukee
13 County. The department may not charge any fee related to any sign erected and
14 maintained under this subsection.”.

15 ~~*b0634/1.3*~~ **121.** Page 921, line 8: after that line insert:

16 ~~*b0634/1.3*~~ “SECTION 1855p. 86.19 (1) of the statutes is amended to read:

17 86.19 (1) Except as provided in sub. (1m) or s. 84.01 (30) (g), no sign shall be
18 placed within the limits of any street or highway except such as are necessary for the
19 guidance or warning of traffic or as provided by ss. 60.23 (17m) and 66.046. The
20 authorities charged with the maintenance of streets or highways shall cause the
21 removal therefrom and the disposal of all other signs.”.

22 ~~*b0642/4.1*~~ **122.** Page 921, line 10: after “(dm)” insert “, sub. (10)”.

23 ~~*b0642/4.2*~~ **123.** Page 921, line 20: delete “and thereafter, \$1,644” and
24 substitute “, \$1,692”.

1 ✓ ***b0642/4.3* 124.** Page 921, line 21: before that line insert:

2 ***b0642/4.3*** “SECTION 1859m. 86.30 (2) (a) 3. i. of the statutes is created to
3 read:

4 86.30 (2) (a) 3. i. In calendar year 2001 and thereafter, \$1,709.”

5 ✓ ***b0642/4.4* 117.** Page 921, line 21: delete the material beginning with that
6 line and ending with page 922, line 7.

7 ✓ ***b0642/4.5* 125.** Page 922, line 11: delete “and \$81,106,600” and substitute
8 “, \$83,469,000”.

9 ✓ ***b0642/4.6* 126.** Page 922, line 12: after “and” insert “\$84,303,700 in
10 calendar year 2001 and”.

11 ✓ ***b0642/4.7* 127.** Page 922, line 18: delete “and \$254,784,900” and substitute
12 “, 262,603,400”

13 ✓ ***b0642/4.8* 128.** Page 922, line 19: after “and” insert “\$265,229,400 in
14 calendar year 2001 and”.

15 ✓ ***b0642/4.9* 129.** Page 922, line 21: after that line insert:

16 ***b0642/4.9*** “SECTION 1863m. 86.30 (10) of the statutes is created to read:

17 86.30 (10) AID PAYMENTS FOR CALENDAR YEARS 2000 AND 2001. (a) 1. For calendar
18 years 2000 and 2001, the department shall determine the percentage change
19 between the amount of moneys appropriated for distribution under this section to
20 counties for those years and the amount of moneys appropriated for distribution
21 under this section to counties for the preceding calendar year.

22 2. Notwithstanding sub. (2) (a), (b) and (d) and s. 86.303 (5) (e), (f), (h) and (i),
23 the amount of aid payable to each county in calendar years 2000 and 2001 shall be
24 the amount paid to that county for the preceding calendar year, plus an amount equal

1 to the percentage determined under subd. 1. of the amount paid to the county for the
2 preceding calendar year.

3 (b) 1. For calendar years 2000 and 2001, the department shall determine the
4 percentage change between the amount of moneys appropriated for distribution
5 under this section to municipalities for those years and the amount of moneys
6 appropriated for distribution under this section to municipalities for the preceding
7 calendar year.

8 2. Notwithstanding sub. (2) (a), (b) and (d) and s. 86.303 (5) (e), (f), (h) and (i),
9 the amount of aid payable to each municipality in calendar years 2000 and 2001 shall
10 be the amount paid to that municipality for the preceding calendar year, plus an
11 amount equal to the percentage determined under subd. 1. of the amount paid to the
12 municipality for the preceding calendar year.”

13 ✓ ***b0070/2.1* 130.** Page 924, line 10: delete the material beginning with “Not” ✓
14 and ending with “to the department.” on line 13.

15 ✓ ***b0070/2.2* 131.** Page 924, line 14: delete “or other data concerning” ✓
16 highways”.

17 ✓ **(*)b0070/2.3* 132.** Page 924, line 15: delete “data” and substitute “mileage” ✓

18 ✓ ***b0070/2.4* 133.** Page 924, line 20: delete the material beginning with “✓
19 Information collected under” and ending with “subsection” on line 22.

20 ✓ ***b0643/1.1* 134.** Page 925, line 3: after “odd-numbered” insert “2nd”. ✓

21 ✓ ***b0622/1.1* 135.** Page 926, line 4: after that line insert:

22 ***b0622/1.1* “SECTION 1875f.** 86.31 (3m) of the statutes is amended to read:

23 86.31 (3m) TOWN ROAD IMPROVEMENTS. From the appropriation under s. 20.395

24 (2) (fr), the department shall allocate \$1,500,000 in fiscal year 1999–2000 and

1 \$500,000 in each following fiscal year to fund town road improvements with eligible
2 costs totaling \$100,000 or more. The funding of improvements under this subsection
3 is in addition to the allocation of funds for entitlements under sub. (3).”

4 ✓ ~~*b0096/1.3*~~ **136.** Page 926, line 5: delete lines 5 to 9.

5 ✓ ~~*b0268/2.2*~~ **137.** Page 926, line 14: substitute “40%” for “60%”. ✓

6 ✓ ~~*b0268/2.3*~~ **138.** Page 926, line 18: after that line insert: ✓

7 “(3) The department of agriculture, trade and consumer protection may not
8 make grants under this section after June 30, 2004.”

9 ✓ ~~*b0336/2.21*~~ **139.** Page 926, line 19: delete lines 19 to 24.

10 ✓ ~~*b0336/2.22*~~ **140.** Page 927, line 1: delete lines 1 to 25.

11 ✓ ~~*b0336/2.23*~~ **141.** Page 928, line 1: delete lines 1 to 25.

12 ✓ ~~*b0336/2.24*~~ **142.** Page 929, line 1: delete lines 1 to 25.

13 ✓ ~~*b0336/2.25*~~ **143.** Page 930, line 1: delete lines 1 to 25.

14 ✓ ~~*b0336/2.26*~~ **144.** Page 931, line 1: delete lines 1 to 25.

15 ✓ ~~*b0336/2.27*~~ **145.** Page 932, line 1: delete lines 1 to 20.

16 ✓ ~~*b0309/3.10*~~ **146.** Page 932, line 21: delete the material beginning with that
17 line and ending with page 934, line 19, and substitute:

18 ***b0309/3.10*** “SECTION 1909p. 92.07 (2) of the statutes is amended to read:

19 92.07 (2) STANDARDS. Each land conservation committee may develop and
20 adopt standards and specifications for management practices to control erosion,
21 sedimentation and nonpoint source water pollution. The standards and
22 specifications for agricultural facilities and practices that are constructed or begun
23 on or after October 14, 1997, and, if cost-sharing is available to the owner or operator

1 under s. 92.14, ~~281.16 (5)~~ or 281.65 or from any other source, for agricultural facilities
2 and practices that are constructed or begun before that date shall be consistent with
3 the performance standards, prohibitions, conservation practices and technical
4 standards under s. 281.16 (3). The land conservation committee shall use the rules
5 promulgated under s. 281.16 (3) (e) to determine whether cost-sharing is available.

6 ***b0309/3.10* SECTION 1909w.** 92.08 of the statutes is repealed.

7 ***b0309/3.10* SECTION 1910e.** 92.10 (3) of the statutes is repealed.

8 ***b0309/3.10* SECTION 1910h.** 92.10 (4) (c) of the statutes is amended to read:

9 92.10 (4) (c) *Plan assistance.* The department shall assist land conservation
10 committees in preparing land and water resource management plans. The
11 department ~~may allocate funds appropriated under s. 20.115 (7) (e) to land~~
12 ~~conservation committees in identified priority counties to cover up to 50% of the cost~~
13 ~~of preparing land and water resource management plans.~~

14 ***b0309/3.10* SECTION 1913b.** 92.10 (6) (a) of the statutes is repealed and
15 recreated to read:

16 92.10 (6) (a) *Plan preparation.* A land conservation committee shall prepare
17 a land and water resource management plan that, at a minimum, does all of the
18 following:

19 1. Includes an assessment of water quality and soil erosion conditions
20 throughout the county, including any assessment available from the department of
21 natural resources.

22 2. Specifies water quality objectives for each water basin, priority watershed,
23 as defined in s. 281.65 (2) (c), and priority lake, as defined in s. 281.65 (2) (be).

24 3. Identifies the best management practices to achieve the objectives under
25 subd. 2. and to achieve the tolerable erosion level under s. 92.04 (2) (i).

1 4. Identifies applicable performance standards and prohibitions related to the
2 control of pollution from nonpoint sources, as defined in s. 281.65 (2) (b), and to soil
3 erosion control, including those under this chapter and chs. 281 and 283 and ss.
4 59.692 and 59.693.

5 5. Includes a multiyear description of planned county activities, and priorities
6 for those activities, related to land and water resources, including those designed to
7 meet the objectives specified under subd. 2. and to ensure compliance with the
8 standards and prohibitions identified under subd. 4.

9 6. Describes a system to monitor the progress of activities described in the plan.

10 7. Includes a strategy to provide information and education related to soil and
11 water resource management.

12 8. Describes methods for coordinating activities described in the plan with
13 programs of other local, state and federal agencies.

14 ***b0309/3.10* SECTION 1913m.** 92.10 (8) of the statutes is created to read:

15 92.10 (8) DUTIES OF THE DEPARTMENT OF NATURAL RESOURCES. The department
16 of natural resources shall provide counties with assistance in land and water
17 resource management planning, including providing available water quality data
18 and information, providing training and support for water resource assessments and
19 appraisals and providing related program information.”.

20 ✓ ***b0066/1.2* 149.** Page 933, line 12: delete the material beginning with that
21 line and ending with page 934, line 19.

22 ***b0336/2.29* 151.** Page 934, line 20: delete that line.

23 ***b0309/3.11* 150.** Page 934, line 21: delete the material beginning with that
24 line and ending with page 935, line 7, and substitute:

1 ***b0309/3.11* "SECTION 1915b.** 92.105 (1) of the statutes is amended to read:
2 92.105 (1) ESTABLISHMENT. A land conservation committee shall establish soil
3 and water conservation standards. The standards ~~and specifications~~ for agricultural
4 facilities and practices that are constructed or begun on or after October 14, 1997,
5 and, if cost-sharing is available to the farmer under s. 92.14, ~~281.16 (5)~~ or 281.65 or
6 from any other source, for agricultural facilities and practices that are constructed
7 or begun before that date shall be consistent with the performance standards,
8 prohibitions, conservation practices and technical standards under s. 281.16 (3). It
9 shall submit these standards to the board for review."