

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

3           66.119 (1) (b) 7. c. That if the alleged violator makes a cash deposit and does  
4 not appear in court, he or she either will be deemed to have tendered a plea of no  
5 contest and submitted to a forfeiture, a penalty assessment imposed by s. ~~165.87~~  
6 757.05, a jail assessment imposed by s. 302.46 (1), a crime laboratories and drug law  
7 enforcement assessment imposed by s. 165.755, any applicable consumer  
8 information assessment imposed by s. 100.261 and any applicable domestic abuse  
9 assessment imposed by s. 973.055 (1) not to exceed the amount of the deposit or will  
10 be summoned into court to answer the complaint if the court does not accept the plea  
11 of no contest.

12           \***-0063/2.5\*** SECTION 1610. 66.119 (1) (b) 7. d. of the statutes is amended to  
13 read:

14           66.119 (1) (b) 7. d. That if the alleged violator does not make a cash deposit and  
15 does not appear in court at the time specified, the court may issue a summons or a  
16 warrant for the defendant's arrest or consider the nonappearance to be a plea of no  
17 contest and enter judgment under sub. (3) (d), or the municipality may commence an  
18 action against the alleged violator to collect the forfeiture, the penalty assessment  
19 imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime  
20 laboratories and drug law enforcement assessment imposed by s. 165.755, any  
21 applicable consumer information assessment imposed by s. 100.261 and any  
22 applicable domestic abuse assessment imposed by s. 973.055 (1).

23           \***-0063/2.6\*** SECTION 1611. 66.119 (1) (c) of the statutes is amended to read:

24           66.119 (1) (c) An ordinance adopted under par. (a) shall contain a schedule of  
25 cash deposits that are to be required for the various ordinance violations, and for the

1 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.  
2 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by  
3 s. 165.755, any applicable consumer information assessment imposed by s. 100.261  
4 and any applicable domestic abuse assessment imposed by s. 973.055 (1), for which  
5 a citation may be issued. The ordinance shall also specify the court, clerk of court  
6 or other official to whom cash deposits are to be made and shall require that receipts  
7 be given for cash deposits.

8 **\*-0063/2.7\* SECTION 1612.** 66.119 (3) (a) of the statutes is amended to read:

9 66.119 (3) (a) The person named as the alleged violator in a citation may appear  
10 in court at the time specified in the citation or may mail or deliver personally a cash  
11 deposit in the amount, within the time and to the court, clerk of court or other official  
12 specified in the citation. If a person makes a cash deposit, the person may  
13 nevertheless appear in court at the time specified in the citation, provided that the  
14 cash deposit may be retained for application against any forfeiture, restitution,  
15 penalty assessment, jail assessment, crime laboratories and drug law enforcement  
16 assessment ~~or~~, consumer information assessment or domestic abuse assessment that  
17 may be imposed.

18 **\*-0063/2.8\* SECTION 1613.** 66.119 (3) (b) of the statutes is amended to read:

19 66.119 (3) (b) If a person appears in court in response to a citation, the citation  
20 may be used as the initial pleading, unless the court directs that a formal complaint  
21 be made, and the appearance confers personal jurisdiction over the person. The  
22 person may plead guilty, no contest or not guilty. If the person pleads guilty or no  
23 contest, the court shall accept the plea, enter a judgment of guilty and impose a  
24 forfeiture, the penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment  
25 imposed by s. 302.46 (1), the crime laboratories and drug law enforcement

1 assessment imposed by s. 165.755, any applicable consumer information assessment  
2 imposed by s. 100.261 and any applicable domestic abuse assessment imposed by s.  
3 973.055 (1). If the court finds that the violation meets the conditions in s. 800.093  
4 (1), the court may order restitution under s. 800.093. A plea of not guilty shall put  
5 all matters in the case at issue, and the matter shall be set for trial.

6 \***-0063/2.9\*** SECTION 1614. 66.119 (3) (c) of the statutes is amended to read:

7 66.119 (3) (c) If the alleged violator makes a cash deposit and fails to appear  
8 in court, the citation may serve as the initial pleading and the violator shall be  
9 considered to have tendered a plea of no contest and submitted to a forfeiture, the  
10 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.  
11 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by  
12 s. 165.755, any applicable consumer information assessment imposed by s. 100.261  
13 and any applicable domestic abuse assessment imposed by s. 973.055 (1) not  
14 exceeding the amount of the deposit. The court may either accept the plea of no  
15 contest and enter judgment accordingly or reject the plea. If the court finds the  
16 violation meets the conditions in s. 800.093 (1), the court may summon the alleged  
17 violator into court to determine if restitution shall be ordered under s. 800.093. If  
18 the court accepts the plea of no contest, the defendant may move within 10 days after  
19 the date set for the appearance to withdraw the plea of no contest, open the judgment  
20 and enter a plea of not guilty if the defendant shows to the satisfaction of the court  
21 that the failure to appear was due to mistake, inadvertence, surprise or excusable  
22 neglect. If the plea of no contest is accepted and not subsequently changed to a plea  
23 of not guilty, no costs or fees may be taxed against the violator, but a penalty  
24 assessment, a jail assessment, a crime laboratories and drug law enforcement  
25 assessment and, if applicable, a consumer information assessment or a domestic

1 abuse assessment shall be assessed. If the court rejects the plea of no contest, an  
2 action for collection of the forfeiture, penalty assessment, jail assessment, crime  
3 laboratories and drug law enforcement assessment, any applicable consumer  
4 information assessment and any applicable domestic abuse assessment may be  
5 commenced. A city, village, town sanitary district or public inland lake protection  
6 and rehabilitation district may commence action under s. 66.12 (1) and a county or  
7 town may commence action under s. 778.10. The citation may be used as the  
8 complaint in the action for the collection of the forfeiture, penalty assessment, jail  
9 assessment, crime laboratories and drug law enforcement assessment, any  
10 applicable consumer information assessment and any applicable domestic abuse  
11 assessment.

12 \***-0063/2.10\*** **SECTION 1615.** 66.119 (3) (d) of the statutes is amended to read:  
13 66.119 (3) (d) If the alleged violator does not make a cash deposit and fails to  
14 appear in court at the time specified in the citation, the court may issue a summons  
15 or warrant for the defendant's arrest or consider the nonappearance to be a plea of  
16 no contest and enter judgment accordingly if service was completed as provided  
17 under par. (e) or the county, town, city, village, town sanitary district or public inland  
18 lake protection and rehabilitation district may commence an action for collection of  
19 the forfeiture, penalty assessment, jail assessment and crime laboratories and drug  
20 law enforcement assessment, any applicable consumer information assessment and  
21 any applicable domestic abuse assessment. A city, village, town sanitary district or  
22 public inland lake protection and rehabilitation district may commence action under  
23 s. 66.12 (1) and a county or town may commence action under s. 778.10. The citation  
24 may be used as the complaint in the action for the collection of the forfeiture, penalty  
25 assessment, jail assessment and crime laboratories and drug law enforcement

1 assessment, any applicable consumer information assessment and any applicable  
2 domestic abuse assessment. If the court considers the nonappearance to be a plea  
3 of no contest and enters judgment accordingly, the court shall promptly mail a copy  
4 or notice of the judgment to the defendant. The judgment shall allow the defendant  
5 not less than 20 days from the date of the judgment to pay any forfeiture, penalty  
6 assessment, jail assessment and crime laboratories and drug law enforcement  
7 assessment, any applicable consumer information assessment and any applicable  
8 domestic abuse assessment imposed. If the defendant moves to open the judgment  
9 within 6 months after the court appearance date fixed in the citation, and shows to  
10 the satisfaction of the court that the failure to appear was due to mistake,  
11 inadvertence, surprise or excusable neglect, the court shall reopen the judgment,  
12 accept a not guilty plea and set a trial date.

13 **\*-0063/2.11\* SECTION 1616.** 66.12 (1) (b) of the statutes is amended to read:

14 66.12 (1) (b) Local ordinances, except as provided in this paragraph or ss.  
15 345.20 to 345.53, may contain a provision for stipulation of guilt or no contest of any  
16 or all violations under those ordinances, and may designate the manner in which the  
17 stipulation is to be made and fix the penalty to be paid. When a person charged with  
18 a violation for which stipulation of guilt or no contest is authorized makes a timely  
19 stipulation and pays the required penalty and pays the penalty assessment imposed  
20 by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime  
21 laboratories and drug law enforcement assessment imposed by s. 165.755, any  
22 applicable consumer information assessment imposed by s. 100.261 and any  
23 applicable domestic abuse assessment imposed by s. 973.055 (1) to the designated  
24 official, the person need not appear in court and no witness fees or other additional  
25 costs may be taxed unless the local ordinance so provides. A court appearance is

1 required for a violation of a local ordinance in conformity with s. 346.63 (1). The  
2 official receiving the penalties shall remit all moneys collected to the treasurer of the  
3 city, village, town sanitary district or public inland lake protection and rehabilitation  
4 district in whose behalf the sum was paid, except that all jail assessments shall be  
5 remitted to the county treasurer, within 20 days after its receipt by him or her; and  
6 in case of any failure in the payment, the treasurer may collect the payment of the  
7 officer by action, in the name of the office, and upon the official bond of the officer,  
8 with interest at the rate of 12% per year from the time when it should have been paid.  
9 In the case of the penalty assessment imposed by s. ~~165.87~~ 757.05, the crime  
10 laboratories and drug law enforcement assessment imposed by s. 165.755, the driver  
11 improvement surcharge imposed by s. 346.655 (1), any applicable consumer  
12 information assessment imposed by s. 100.261 and any applicable domestic abuse  
13 assessment imposed by s. 973.055 (1), the treasurer of the city, village, town sanitary  
14 district or public inland lake protection and rehabilitation district shall remit to the  
15 state treasurer the sum required by law to be paid on the actions so entered during  
16 the preceding month on or before the first day of the next succeeding month. The  
17 governing body of the city, village, town sanitary district or public inland lake  
18 protection and rehabilitation district shall by ordinance designate the official to  
19 receive the penalties and the terms under which the official shall qualify.

20 **\*-1265/7.20\* SECTION 1617.** 66.12 (3) (b) of the statutes is amended to read:  
21 66.12 (3) (b) All forfeitures and penalties recovered for the violation of any  
22 ordinance or bylaw of any city, village, town, town sanitary district or public inland  
23 lake protection and rehabilitation district shall be paid into the city, village, town,  
24 town sanitary district or public inland lake protection and rehabilitation district  
25 treasury for the use of the city, village, town, town sanitary district or public inland

1 lake protection and rehabilitation district, except as otherwise provided in par. (c),  
2 sub. (1) (b) and s. ~~165.87~~ 757.05. The judge shall report and pay into the treasury,  
3 quarterly, or at more frequent intervals if so required, all moneys collected belonging  
4 to the city, village, town, town sanitary district or public inland lake protection and  
5 rehabilitation district, which report shall be certified and filed in the office of the  
6 treasurer; and the judge shall be entitled to duplicate receipts for such moneys, one  
7 of which he or she shall file with the city, village or town clerk or with the town  
8 sanitary district or the public inland lake protection and rehabilitation district.

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

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

20 **\*-1618/3.4\* SECTION 1619.** 66.299 (3) (a) 1. of the statutes is amended to read:

21 66.299 (3) (a) 1. A local governmental unit shall, to the extent practicable, make  
22 purchasing selections using specifications developed by state agencies under s. 16.72  
23 (2) (e) to maximize the purchase of products utilizing recycled or recovered materials.

24 **\*-1618/3.5\* SECTION 1620.** 66.299 (4) of the statutes is amended to read:

1           66.299 (4) PURCHASE OF RECYCLABLE MATERIALS. A local governmental unit shall,  
2 to the extent practicable, make purchasing selections using specifications prepared  
3 by state agencies under s. 16.72 (2) (f).

4           \***-0030/2.108\*** SECTION 1621. 66.30 (1) (a) of the statutes is amended to read:

5           66.30 (1) (a) In this section “municipality” means the state or any department  
6 or agency thereof, or any city, village, town, county, school district, public library  
7 system, public inland lake protection and rehabilitation district, sanitary district,  
8 farm drainage district, metropolitan sewerage district, sewer utility district, solid  
9 waste management system created under s. 59.70 (2), local exposition district  
10 created under subch. II of ch. 229, local professional baseball park district created  
11 under subch. III of ch. 229, family care district under s. 46.2895, water utility district,  
12 mosquito control district, municipal electric company, county or city transit  
13 commission, commission created by contract under this section, taxation district or  
14 regional planning commission.

15           \***b0607/3.4\*** SECTION 1630b. 66.431 (5) (a) 4. c. of the statutes is amended to  
16 read:

17           66.431 (5) (a) 4. c. To issue bonds in its discretion to finance its activities under  
18 this section, including the payment of principal and interest upon any advances for  
19 surveys and plans, and may issue refunding bonds for the payment or retirement of  
20 such bonds previously issued by it. Such Except for bonds described under subd. 4.  
21 d., such bonds shall be made payable, as to both principal and interest, solely from  
22 the income, proceeds, revenues, and funds of the authority derived from or held in  
23 connection with its undertaking and carrying out of projects or activities under this  
24 section; provided that payment of such bonds, both as to principal and interest, may  
25 be further secured by a pledge of any loan, grant or contribution from the federal



1 government or other source, in aid of any projects or activities of the authority under  
2 this section, and by a mortgage of any such projects or activities, or any part thereof.  
3 Bonds issued under this section shall not constitute an indebtedness within the  
4 meaning of any constitutional or statutory debt limitation or restriction of the state,  
5 city or of any public body other than the authority issuing the bonds, and shall not  
6 be subject to any other law or charter relating to the authorization, issuance or sale  
7 of bonds. Bonds issued under this section are declared to be issued for an essential  
8 public and governmental purpose and, together with interest thereon and income  
9 therefrom, shall be exempt from all taxes. Bonds issued under this section shall be  
10 authorized by resolution of the authority and may be issued in one or more series and  
11 shall bear such date, be payable upon demand or mature at such time, bear interest  
12 at such rate, be in such denomination, be in such form either with or without coupon  
13 or registered, carry such conversion or registration privileges, have such rank or  
14 priority, be payable in such medium of payment, at such place, and be subject to such  
15 terms of redemption, with or without premium, be secured in such manner, and have  
16 such other characteristics, as is provided by the resolution, trust indenture or  
17 mortgage issued pursuant thereto. Bonds issued under this section shall be executed  
18 as provided in s. 67.08 (1) and may be registered under s. 67.09. The bonds may be  
19 sold or exchanged at public sale or by private negotiation with bond underwriters as  
20 the authority may provide. The bonds may be sold or exchanged at such price or  
21 prices as the authority shall determine. If sold or exchanged at public sale, the sale  
22 shall be held after a class 2 notice, under ch. 985, published prior to such sale in a  
23 newspaper having general circulation in the city and in such other medium of  
24 publication as the authority determines. Such bonds may be sold to the federal  
25 government at private sale, without publication of any notice, at not less than par,

1 and, if less than all of the authorized principal amount of such bonds is sold to the  
2 federal government, the balance may be sold at private sale at not less than par at  
3 an interest cost to the authority of not to exceed the interest cost to the authority of  
4 the portion of the bonds sold to the federal government. Any provision of any law to  
5 the contrary notwithstanding, any bonds issued pursuant to this section shall be  
6 fully negotiable. In any suit, action or proceeding involving the validity or  
7 enforceability of any bond issued under this section or the security therefor, any such  
8 bond reciting in substance that it has been issued by the authority in connection with  
9 a project or activity under this section shall be conclusively deemed to have been  
10 issued for such purpose and such project or activity shall be conclusively deemed to  
11 have been planned, located and carried out in accordance with this section.

12 **\*b0607/3.4\* SECTION 1630c.** 66.431 (5) (a) 4. d. of the statutes is created to  
13 read:

14 66.431 (5) (a) 4. d. Subject to sub. (5m), the authority of a 1st class city may  
15 issue up to \$200,000,000 in bonds to finance capital improvements at the request of  
16 the board of school directors of the school district operating under ch. 119 to  
17 implement the report approved under 1999 Wisconsin Act .... (this act), section 9139  
18 (7tw) (b). Bonds issued under this subd. 4. d. may not have a maturity in excess of  
19 20 years, and may not be issued later than the first day of the 60th month beginning  
20 after the effective date of this subd. 4. d. .... [revisor inserts date]. Principal and  
21 interest payments on bonds issued under this subd. 4. d. may be paid by the board  
22 of school directors of the school district operating under ch. 119.

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

24 66.431 (5m) SPECIAL DEBT SERVICE RESERVE FUNDS. (a) *Designation of special*  
25 *debt service reserve funds.* The authority may designate one or more accounts in

1 funds created under s. 66.066 (2) (e) as special debt service reserve funds if, prior to  
2 each issuance of bonds to be secured by the special debt service reserve fund, the  
3 secretary of administration determines that all of the following conditions are met  
4 with respect to the bonds described under sub. (5) (a) 4. d.:

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

7 2. 'Feasibility.' There is a reasonable likelihood that the bonds will be repaid  
8 without the necessity of drawing on funds in the special debt service reserve fund  
9 that secures the bonds. The secretary of administration may make this  
10 determination of reasonable likelihood only after considering all of the following:

11 a. Whether a pledge of the revenues of the school district operating under ch.  
12 119 is made under the bond resolution.

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

15 c. The proposed interest rates of the bonds and the resulting cash-flow  
16 requirements.

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

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

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

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

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

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

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

10          5. 'Approval of outstanding debt.' All outstanding debt of the authority relating  
11 to the bonds has been reviewed and approved by the secretary of administration. In  
12 determining whether to approve outstanding debt under this subdivision, the  
13 secretary may consider any factor which the secretary determines to have a bearing  
14 on whether the state moral obligation pledge under par. (g) should be granted with  
15 respect to an issuance of bonds.

16          6. 'Financial reports.' The authority has agreed to provide to the department  
17 of administration all financial reports of the authority and all regular monthly  
18 statements of any trustee of the bonds on a direct and ongoing basis.

19           (b) *Payment of funds into a special debt service reserve fund.* The authority  
20 shall pay into any special debt service reserve fund of the authority any moneys  
21 appropriated and made available by the state for the purposes of the special debt  
22 service reserve fund, any proceeds of a sale of bonds described under sub. (5) (a) 4.  
23 d. to the extent provided in the bond resolution authorizing the issuance of the bonds  
24 and any other moneys that are made available to the authority for the purpose of the  
25 special debt service reserve fund from any other source.

1           (c) *Use of moneys in the special debt service reserve fund.* All moneys held in  
2 any special debt service reserve fund of the authority, except as otherwise specifically  
3 provided, shall be used solely for the payment of the principal of bonds secured in  
4 whole or in part by the special debt service reserve fund, the making of sinking fund  
5 payments with respect to these bonds, the purchase or redemption of these bonds,  
6 the payment of interest on these bonds or the payment of any redemption premium  
7 required to be paid when these bonds are redeemed prior to maturity. If moneys in  
8 a special debt service reserve fund at any time are less than the special debt service  
9 reserve fund requirement under par. (e) for the special debt service reserve fund, the  
10 authority may not use these moneys for any optional purchase or optional  
11 redemption of the bonds. Any income or interest earned by, or increment to, any  
12 special debt service reserve fund due to the investment of moneys in the special debt  
13 service reserve fund may be transferred by the authority to other funds or accounts  
14 of the authority relating to the bonds to the extent that the transfer does not reduce  
15 the amount of the special debt service reserve fund below the special debt service  
16 reserve fund requirement under par. (e) for the special debt service reserve fund.

17           (d) *Limitation on bonds secured by a special debt service reserve fund.* The  
18 authority shall accumulate in each special debt service reserve fund an amount equal  
19 to the special debt service reserve fund requirement under par. (e) for the special debt  
20 service reserve fund. The authority may not at any time issue bonds secured in whole  
21 or in part by a special debt service reserve fund if upon the issuance of these bonds  
22 the amount in the special debt service reserve fund will be less than the special debt  
23 service reserve fund requirement under par. (e) for the special debt service reserve  
24 fund.

1           (e) *Special debt service reserve fund requirement.* The special debt service  
2 reserve fund requirement for a special debt service reserve fund, as of any particular  
3 date of computation, is equal to an amount of money, as provided in the bond  
4 resolution authorizing the bonds with respect to which the special debt service  
5 reserve fund is established, that may not exceed the maximum annual debt service  
6 on the bonds of the authority for that fiscal year or any future fiscal year of the  
7 authority secured in whole or in part by that special debt service reserve fund. In  
8 computing the annual debt service for any fiscal year, bonds deemed to have been  
9 paid in accordance with the defeasance provisions of the bond resolution authorizing  
10 the issuance of the bonds shall not be included in bonds outstanding on such date of  
11 computation. The annual debt service for any fiscal year is the amount of money  
12 equal to the aggregate of all of the following calculated on the assumption that the  
13 bonds will, after the date of computation, cease to be outstanding by reason, but only  
14 by reason, of the payment of bonds when due, and the payment when due, and  
15 application in accordance with the bond resolution authorizing those bonds, of all of  
16 the sinking fund payments payable at or after the date of computation:

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

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

23           3. All amounts specified in bond resolutions of the authority authorizing any  
24 of the bonds that are secured in whole or in part by the special debt service reserve

1 fund to be payable during the fiscal year as a sinking fund payment with respect to  
2 any of the bonds that mature after the fiscal year.

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

7 (g) *State moral obligation pledge.* If at any time of valuation the special debt  
8 service reserve fund requirement under par. (e) for a special debt service reserve fund  
9 exceeds the amount of moneys in the special debt service reserve fund, the authority  
10 shall certify to the secretary of administration, the governor and the joint committee  
11 on finance the amount necessary to restore the special debt service reserve fund to  
12 an amount equal to the special debt service reserve fund requirement under par. (e)  
13 for the special debt service reserve fund. If this certification is received by the  
14 secretary of administration in an even-numbered year prior to the completion of the  
15 budget compilation under s. 16.43, the secretary shall include the certified amount  
16 in the budget compilation. In any case, the joint committee on finance shall introduce  
17 in either house, in bill form, an appropriation of the amount so certified to the  
18 appropriate special debt service reserve fund of the authority. Recognizing its moral  
19 obligation to do so, the legislature hereby expresses its expectation and aspiration  
20 that, if ever called upon to do so, it shall make this appropriation.

21 **\*b0339/1.1\* SECTION 1630e.** 66.46 (2) (f) 1. L. of the statutes is created to read:

22 66.46 (2) (f) 1. L. Costs for the removal, or containment, of lead contamination  
23 in buildings or infrastructure if the city declares that such lead contamination is a  
24 public health concern.

1           **\*b0620/1.1\* SECTION 1630em.** 66.46 (4m) (b) 2. of the statutes is amended to  
2 read:

3           66.46 (4m) (b) 2. No Except as provided in subd. 2m., no tax incremental  
4 district may be created and no project plan may be amended unless the board  
5 approves the resolution adopted under sub. (4) (gm) or (h) 1. by a majority vote not  
6 less than 10 days nor more than 30 days after receiving the resolution.

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

9           66.46 (4m) (b) 2m. The requirement under subd. 2. that a vote by the board take  
10 place not less than 10 days nor more than 30 days after receiving a resolution does  
11 not apply to a resolution amending a project plan under sub. (4) (h) 1. if the resolution  
12 relates to a tax incremental district, the application for the redetermination of the  
13 tax incremental base of which was made in 1998, that is located in a village that was  
14 incorporated in 1912, has a population of at least 3,800 and is located in a county with  
15 a population of at least 108,000.

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

17           66.46 (5) (bf) Notwithstanding the time limits in par. (b), if the city clerk of a  
18 city that created a tax incremental district in July 1997 files with the department of  
19 revenue, not later than May 31, 1999, the forms and application that were originally  
20 due on or before December 31, 1997, the tax incremental base of the district shall be  
21 calculated by the department of revenue as if the forms and application had been  
22 filed on or before December 31, 1997, and, until the tax incremental district  
23 terminates, the department of revenue shall allocate tax increments and treat the  
24 district in all other respects as if the forms and application had been filed on or before



1 December 31, 1997, except that the department may not certify a value increment  
2 under par. (b) before 1999.

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

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

8 **\*b0569/1.4\* SECTION 1630m.** 66.46 (6c) of the statutes is amended to read:

9 66.46 (6c) NOTIFICATION OF POSITION OPENINGS. (a) Any person who operates for  
10 profit and is paid project costs under sub. (2) (f) 1. a., d., j. and k. in connection with  
11 the project plan for a tax incremental district shall notify the department of  
12 workforce development and the ~~area private industry council under the job training~~  
13 ~~partnership act, 29 USC 1501 to 1798~~ local workforce development board established  
14 under 29 USC 2832, of any positions to be filled in the county in which the city which  
15 created the tax incremental district is located during the period commencing with  
16 the date the person first performs work on the project and ending one year after  
17 receipt of its final payment of project costs. The person shall provide this notice at  
18 least 2 weeks prior to advertising the position.

19 (b) Any person who operates for profit and buys or leases property in a tax  
20 incremental district from a city for which the city incurs real property assembly costs  
21 under sub. (2) (f) 1. c. shall notify the department of workforce development and the  
22 ~~area private industry council under the job training partnership act, 29 USC 1501~~  
23 ~~to 1798~~ local workforce development board established under 29 USC 2832, of any  
24 position to be filled in the county in which the city creating the tax incremental

1 district is located within one year after the sale or commencement of the lease. The  
2 person shall provide this notice at least 2 weeks prior to advertising the position.

3 **\*-1007/1.1\* SECTION 1632.** 66.462 (1) (c) of the statutes is amended to read:

4 66.462 (1) (c) “Eligible costs” means capital costs, financing costs and  
5 administrative and professional service costs, incurred or estimated to be incurred  
6 by a political subdivision, for the investigation, removal, containment or monitoring  
7 of, or the restoration of soil, air, surface water, sediments or groundwater affected by,  
8 environmental pollution, including monitoring costs incurred within 2 years after  
9 the date on which the department of natural resources certifies that environmental  
10 pollution on the property has been remediated, cancellation of delinquent taxes,  
11 property acquisition costs, demolition costs including asbestos removal, and  
12 removing and disposing of underground storage tanks or abandoned containers, as  
13 defined in s. 292.41 (1), except that for any parcel of land “eligible costs” shall be  
14 reduced by any amounts received from persons responsible for the discharge, as  
15 defined in s. 292.01 (3), of a hazardous substance on the property to pay for the costs  
16 of remediating environmental pollution on the property, by any amounts received,  
17 or reasonably expected by the political subdivision to be received, from a local, state  
18 or federal program for the remediation of contamination in the district that do not  
19 require reimbursement or repayment and by the amount of net gain from the sale  
20 of the property by the political subdivision. “Eligible costs” associated with  
21 groundwater affected by environmental pollution include investigation and  
22 remediation costs for groundwater that is located in, and extends beyond, the  
23 property that is being remediated.

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

25 (a) and amended to read:

1           66.462 (2) (a) USE OF ENVIRONMENTAL REMEDIATION TAX INCREMENTS. A political  
2 subdivision that develops, and whose governing body approves, a written proposal  
3 to remediate environmental pollution ~~on property owned by the political subdivision~~  
4 may use an environmental remediation tax increment to pay the eligible costs of  
5 remediating environmental pollution on contiguous parcels of property that is are  
6 located within the political subdivision and that are not part of a tax incremental  
7 district created under s. 66.46 and that is owned by the political subdivision at the  
8 time of the remediation and then transferred to another person after the property is  
9 remediated, as provided in this section, except that a political subdivision may use  
10 an environmental remediation tax increment to pay the cost of remediating  
11 environmental pollution of groundwater without regard to whether the property  
12 above the groundwater is owned by the political subdivision. If the political  
13 subdivision owns the property that is being remediated, the political subdivision  
14 may not sell or otherwise transfer the property to any person who is responsible for  
15 the environmental pollution which is remediated. No political subdivision may  
16 submit an application to the department under sub. (4) until the joint review board  
17 approves the political subdivision's written proposal under sub. (3).

18           **\*b0338/3.10\* SECTION 1634c.** 66.462 (2) (b) of the statutes is created to read:

19           66.462 (2) (b) No expenditure for an eligible cost may be made by a political  
20 subdivision later than 7 years after the environmental remediation tax incremental  
21 base is certified by the department under sub. (4).

22           **\*-0772/1.1\* SECTION 1635.** 66.462 (3) (a) of the statutes is amended to read:

23           66.462 (3) (a) Any political subdivision that seeks to use an environmental  
24 remediation tax increment under sub. (2) shall convene a joint review board to review  
25 the proposal. The board shall consist of one representative chosen by the school

1 district that has power to levy taxes on the property that is remediated, one  
2 representative chosen by the technical college district that has power to levy taxes  
3 on the property, one representative chosen by the county that has power to levy taxes  
4 on the property that is remediated, one representative chosen by the ~~political~~  
5 subdivision city, village or town that has power to levy taxes on the property that is  
6 remediated and one public member. If more than one city, village or town, more than  
7 one school district, more than one technical college district or more than one county  
8 has the power to levy taxes on the property that is remediated, the unit in which is  
9 located property that has the greatest value shall choose that representative to the  
10 board. The public member and the board's chairperson shall be selected by a majority  
11 of the other board members at the board's first meeting. All board members shall be  
12 appointed and the first board meeting held within 14 days after the political  
13 subdivision's governing body approves the written proposal under sub. (2).  
14 Additional meetings of the board shall be held upon the call of any member. The  
15 political subdivision that seeks to act under sub. (2) shall provide administrative  
16 support for the board. By majority vote, the board may disband following approval  
17 or rejection of the proposal.

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

20 66.462 (3) (b) 2. No written application may be submitted under sub. (4) unless  
21 the board approves the written proposal under sub. (2) (a) by a majority vote not less  
22 than 10 days nor more than 30 days after receiving the proposal.

23 \*b0354/2.1\* SECTION 1635m. 66.462 (3) (bm) of the statutes is created to read:

24 66.462 (3) (bm) A joint review board acting under this section, or under s. 66.46  
25 (4m), as described in par. (d), may not approve a proposal under this section for which

1 the political subdivision has incurred eligible costs, or which contains estimates of  
2 eligible costs, in excess of \$80,000, unless one of the following applies:

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

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

10 **\*-1007/1.4\* SECTION 1636.** 66.462 (4) (a) of the statutes is amended to read:

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

22 **\*b0338/3.13\* SECTION 1636e.** 66.462 (4) (c) of the statutes is amended to read:

23 66.462 (4) (c) The political subdivision submits a statement, signed by its chief  
24 executive officer, that the political subdivision has attempted to recover the cost of

1 remediating environmental pollution on the property from ~~responsible parties~~ the  
2 person who caused the environmental pollution.

3 \*b0569/1.5\* SECTION 1637t. 66.521 (6m) of the statutes is amended to read:

4 66.521 (6m) NOTIFICATION OF POSITION OPENINGS. A municipality may not enter  
5 into a revenue agreement with any person who operates for profit unless that person  
6 has agreed to notify the department of workforce development and the ~~area private~~  
7 ~~industry council under the job training partnership act, 29 USC 1501 to 1798~~ local  
8 workforce development board established under 29 USC 2832, of any position to be  
9 filled in that municipality within one year after issuance of the revenue bonds. The  
10 person shall provide this notice at least 2 weeks before advertising the position. The  
11 notice required by this subsection does not affect the offer of employment  
12 requirements of sub. (4s).

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

14 66.55 (1) (a) "Capital costs" means the capital costs to construct, expand or  
15 improve public facilities, including the cost of land, and including legal, engineering  
16 and design costs to construct, expand or improve public facilities, except that not  
17 more than 10% of capital costs may consist of legal, engineering and design costs  
18 unless the ~~political subdivision~~ municipality can demonstrate that its legal,  
19 engineering and design costs which relate directly to the public improvement for  
20 which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does  
21 not include other noncapital costs to construct, expand or improve public facilities  
22 or the costs of equipment to construct, expand or improve public facilities.

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

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

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

5           66.55 (1) (d) “Land development” means the construction or modification of  
6 improvements to real property that creates additional residential dwelling units  
7 within a ~~political subdivision~~ municipality or that results in nonresidential uses that  
8 create a need for new, expanded or improved public facilities within a ~~political~~  
9 ~~subdivision~~ municipality.

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

11           66.55 (1) (e) “~~Political subdivision~~ Municipality” means a city, village, or town  
12 ~~or county~~.

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

14           66.55 (1) (f) “Public facilities” means highways, as defined in s. 340.01 (22), and  
15 ~~other transportation facilities~~, traffic control devices, facilities for collecting and  
16 treating sewage, facilities for collecting and treating storm and surface waters,  
17 facilities for pumping, storing and distributing water, ~~parks, playgrounds and other~~  
18 ~~recreational facilities, solid waste and recycling facilities, lands for parks and real~~  
19 ~~property improvements to parks~~, fire protection facilities, law enforcement facilities,  
20 and emergency medical facilities and ~~libraries except that, with regard to counties,~~  
21 ~~“public facilities” does not include highways, as defined in s. 340.01 (22), other~~  
22 ~~transportation facilities or traffic control devices.~~ “Public facilities” does not include  
23 facilities owned by a school district.

24           **\*b0319/2.2\* SECTION 1638ek.** 66.55 (1) (fs) of the statutes is created to read:

1           66.55 (1) (fs) “Real property improvements to parks” means basic facilities and  
2 improvements that include shelters, playground equipment, parking lots and  
3 restroom facilities, but does not include swimming pools, multiple baseball diamonds  
4 or scoreboards.

5           **\*b0319/2.2\* SECTION 1638eL.** 66.55 (1) (g) of the statutes is amended to read:

6           66.55 (1) (g) “Service area” means a geographic area delineated by a ~~political~~  
7 ~~subdivision~~ municipality within which there are public facilities.

8           **\*b0319/2.2\* SECTION 1638en.** 66.55 (1) (h) of the statutes is amended to read:

9           66.55 (1) (h) “Service standard” means a certain quantity or quality of public  
10 facilities relative to a certain number of persons, parcels of land or other appropriate  
11 measure, as specified by the ~~political subdivision~~ municipality.

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

13           66.55 (2) (a) ~~Subject to par. (am), a political subdivision~~ A municipality may  
14 enact an ordinance under this section that imposes impact fees on developers to pay  
15 for the capital costs that are necessary to accommodate land development.

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

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

18           66.55 (2) (b) Subject to par. (c), this section does not prohibit or limit the  
19 authority of a ~~political subdivision~~ municipality to finance public facilities by any  
20 other means authorized by law, except that the amount of an impact fee imposed by  
21 a ~~political subdivision~~ municipality shall be reduced, under sub. (6) (d), to  
22 compensate for any other costs of public facilities imposed by the ~~political subdivision~~  
23 municipality on developers to provide or pay for capital costs.

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



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

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

4           66.55 (3) PUBLIC HEARING; NOTICE. Before enacting an ordinance that imposes  
5 impact fees, or amending an existing ordinance that imposes impact fees, a political  
6 ~~subdivision~~ municipality shall hold a public hearing on the proposed ordinance or  
7 amendment. Notice of the public hearing shall be published as a class 1 notice under  
8 ch. 985, and shall specify where a copy of the proposed ordinance or amendment and  
9 the public facilities needs assessment may be obtained.

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

12          66.55 (4) (a) (intro.) Before enacting an ordinance that imposes impact fees or  
13 amending an ordinance that imposes impact fees by revising the amount of the fee  
14 or altering the public facilities for which impact fees may be imposed, a ~~political~~  
15 ~~subdivision~~ municipality shall prepare a needs assessment for the public facilities  
16 for which it is anticipated that impact fees may be imposed. The public facilities  
17 needs assessment shall include, but not be limited to, the following:

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

19          66.55 (4) (a) 3. A detailed estimate of the capital costs of providing the new  
20 public facilities or the improvements or expansions in existing public facilities  
21 identified in subd. 2., including an estimate of the effect of recovering these capital  
22 costs through impact fees on the availability of affordable housing within the  
23 ~~political subdivision~~ municipality.

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

1           66.55 (4) (b) A public facilities needs assessment or revised public facilities  
2 needs assessment that is prepared under this subsection shall be available for public  
3 inspection and copying in the office of the clerk of the ~~political subdivision~~  
4 municipality at least 20 days before the hearing under sub. (3).

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

6           66.55 (5) (b) An ordinance enacted under this section may delineate  
7 geographically defined zones within the ~~political subdivision~~ municipality and may  
8 impose impact fees on land development in a zone that differ from impact fees  
9 imposed on land development in other zones within the ~~political subdivision~~  
10 municipality. The public facilities needs assessment that is required under sub. (4)  
11 shall explicitly identify the differences, such as land development or the need for  
12 those public facilities, which justify the differences between zones in the amount of  
13 impact fees imposed.

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

15           66.55 (6) (b) May not exceed the proportionate share of the capital costs that  
16 are required to serve land development, as compared to existing uses of land within  
17 the ~~political subdivision~~ municipality.

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

19           66.55 (6) (d) Shall be reduced to compensate for other capital costs imposed by  
20 the ~~political subdivision~~ municipality with respect to land development to provide or  
21 pay for public facilities, including special assessments, special charges, land  
22 dedications or fees in lieu of land dedications under ch. 236 or any other items of  
23 value.

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

1           66.55 (6) (g) Shall be payable by the developer to the ~~political subdivision~~  
2 municipality, either in full or in instalment payments that are approved by the  
3 ~~political subdivision, before~~ municipality, and may not be due on a date that is earlier  
4 than the date on which a building permit may be for the construction of a dwelling  
5 or other structure within the land development is issued or other required approval  
6 may be given by the political subdivision.

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

8           66.55 (7) LOW-COST HOUSING. An ordinance enacted under this section may  
9 provide for an exemption from, or a reduction in the amount of, impact fees on land  
10 development that provides low-cost housing, except that no amount of an impact fee  
11 for which an exemption or reduction is provided under this subsection may be shifted  
12 to any other development in the land development in which the low-cost housing is  
13 located or to any other land development in the ~~political subdivision~~ municipality.

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

15           66.55 (8) REQUIREMENTS FOR IMPACT FEE REVENUES. Revenues from impact fees  
16 shall be placed in a segregated, interest-bearing account and shall be accounted for  
17 separately from the other funds of the ~~political subdivision~~ municipality. Impact fee  
18 revenues and interest earned on impact fee revenues may be expended only for  
19 capital costs for which the impact fees were imposed.

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

21           66.55 (9) REFUND OF IMPACT FEES. An ordinance enacted under this section shall  
22 specify that impact fees that are imposed and collected by a ~~political subdivision~~  
23 municipality but are not used within a reasonable period of time after they are  
24 collected to pay the capital costs for which they were imposed shall be refunded to  
25 the current owner of the property with respect to which the impact fees were

1 imposed. The ordinance shall specify, by type of public facility, reasonable time  
2 periods within which impact fees must be spent or refunded under this subsection.  
3 In determining the length of the time periods under the ordinance, a ~~political~~  
4 ~~subdivision~~ municipality shall consider what are appropriate planning and  
5 financing periods for the particular types of public facilities for which the impact fees  
6 are imposed.

7 **\*b0319/2.2\* SECTION 1638fu.** 66.55 (10) of the statutes is amended to read:  
8 66.55 (10) APPEAL. A ~~political subdivision~~ municipality that enacts an impact  
9 fee ordinance under this section shall, by ordinance, specify a procedure under which  
10 a developer upon whom an impact fee is imposed has the right to contest the amount,  
11 collection or use of the impact fee to the governing body of the ~~political subdivision~~  
12 municipality.

13 **\*b0675/4.3\* SECTION 1638m.** 66.75 (1m) (f) 3. of the statutes is amended to  
14 read:  
15 66.75 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the  
16 department of revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this  
17 paragraph for each district to that district, no later than the end of the month  
18 following the end of the calendar quarter in which the amounts were collected. The  
19 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit  
20 adjustments and all other adjustments. Interest paid on refunds of the tax under  
21 this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the  
22 rate under s. 77.60 (1) (a). Any district that receives a report along with a payment  
23 under this subdivision or subd. 2. is subject to the duties of confidentiality to which  
24 the department of revenue is subject under s. 77.61 (5).

25 **\*-1256/1.6\* SECTION 1644.** 66.945 (8) (a) of the statutes is amended to read:

1           66.945 (8) (a) The regional planning commission may conduct all types of  
2 research studies, collect and analyze data, prepare maps, charts and tables, and  
3 conduct all necessary studies for the accomplishment of its other duties; it may,  
4 consistent with the elements specified in s. 66.0295, make plans for the physical,  
5 social and economic development of the region, and may, consistent with the  
6 elements specified in s. 66.0295, adopt by resolution any plan or the portion of any  
7 plan so prepared as its official recommendation for the development of the region; it  
8 may publicize and advertise its purposes, objectives and findings, and may distribute  
9 reports thereon; it may provide advisory services on regional planning problems to  
10 the local government units within the region and to other public and private agencies  
11 in matters relative to its functions and objectives, and may act as a coordinating  
12 agency for programs and activities of such local units and agencies as they relate to  
13 its objectives. All public officials shall, upon request, furnish to the regional planning  
14 commission, within a reasonable time, such available information as it requires for  
15 its work. In general, the regional planning commission shall have all powers  
16 necessary to enable it to perform its functions and promote regional planning. The  
17 functions of the regional planning commission shall be solely advisory to the local  
18 governments and local government officials comprising the region.

19           \***-1256/1.7\*** SECTION 1645. 66.945 (9) of the statutes is amended to read:

20           66.945 (9) PREPARATION OF MASTER PLAN FOR REGION. The regional planning  
21 commission shall have the function and duty of making and adopting a master plan  
22 for the physical development of the region. The master plan, with the accompanying  
23 maps, plats, charts, programs and descriptive and explanatory matter, shall show  
24 the commission's recommendations for such physical development and ~~may include,~~  
25 ~~among other things without limitation because of enumeration, the general location,~~

1 ~~character and extent of main traffic arteries, bridges and viaducts; public places and~~  
2 ~~areas; parks; parkways; recreational areas; sites for public buildings and structures;~~  
3 ~~airports; waterways; routes for public transit; and the general location and extent~~  
4 ~~of main and interceptor sewers, water conduits and other public utilities whether~~  
5 ~~privately or publicly owned; areas for industrial, commercial, residential,~~  
6 ~~agricultural or recreational development shall contain at least the elements~~  
7 ~~described in s. 66.0295.~~ The regional planning commission may amend, extend or  
8 add to the master plan or carry any part or subject matter into greater detail.

9       \*~~1256/1.8~~\* **SECTION 1646.** 66.945 (10) of the statutes is amended to read:  
10       66.945 (10) **ADOPTION OF MASTER PLAN FOR REGION.** The master plan shall be  
11 made with the general purpose of guiding and accomplishing a coordinated, adjusted  
12 and harmonious development of the region which will, in accordance with existing  
13 and future needs, best promote public health, safety, morals, order, convenience,  
14 prosperity or the general welfare, as well as efficiency and economy in the process  
15 of development. The regional planning commission may adopt the master plan as  
16 a whole by a single resolution, or, as the work of making the whole master plan  
17 progresses, may by resolution adopt a part or parts thereof, any such part to  
18 correspond generally with one or more of the functional subdivisions of the subject  
19 ~~matter of the plan~~ elements specified in s. 66.0295. The resolution shall refer  
20 expressly to the maps, plats, charts, programs and descriptive and explanatory  
21 matter, and other matters intended by the regional planning commission to form the  
22 whole or any part of the plan, and the action taken shall be recorded on the adopted  
23 plan or part thereof by the identifying signature of the chairperson of the regional  
24 planning commission and a copy of the plan or part thereof shall be certified to the  
25 legislative bodies of the local governmental units within the region. The purpose and

1 effect of adoption of the master plan shall be solely to aid the regional planning  
2 commission and the local governments and local government officials comprising the  
3 region in the performance of their functions and duties.

4 **\*-0282/3.1\* SECTION 1647.** 67.04 (5) (b) 2. of the statutes is repealed.

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

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

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

16 67.05 (7) (k) Subsection (6m) does not apply to an initial resolution adopted by  
17 a technical college district board to purchase or construct a facility to be used as an  
18 applied technology center to which s. 38.15 (3) (c) applies.

19 **\*-0282/3.2\* SECTION 1649.** 67.12 (12) (a) of the statutes is amended to read:

20 67.12 (12) (a) Any municipality may issue promissory notes as evidence of  
21 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not  
22 limited to paying any general and current municipal expense, and refunding any  
23 municipal obligations, including interest on them. Each note, plus interest if any,  
24 shall be repaid within 10 years after the original date of the note, except that notes  
25 issued under this section for purposes of ss. 145.245 (12m), 281.58 and, 281.59.

1 281.595, 281.60 and 281.61, or to raise funds to pay a portion of the capital costs of  
2 a metropolitan sewerage district, shall be repaid within 20 years after the original  
3 date of the note.

4 **\*b0182/4.4\* SECTION 1649m.** 67.12 (12) (k) of the statutes is created to read:  
5 67.12 (12) (k) Paragraph (e) 5. does not apply to borrowing by a technical college  
6 district board to purchase or construct a facility to be used as an applied technology  
7 center if s. 38.15 (3) (c) applies.

8 **\*b0235/2.3\* SECTION 1649r.** 69.22 (1) (c) of the statutes is amended to read:  
9 69.22 (1) (c) Twelve Thirteen dollars and 40 cents for issuing a copy of a birth  
10 certificate, \$1.40 of which shall be forwarded to the state treasurer as provided in  
11 sub. (1m) and credited to the appropriation under s. 20.435 (5) (jk) and \$7 of which  
12 shall be forwarded to the state treasurer as provided in sub. (1m) and credited to the  
13 appropriations under s. 20.433 (1) (g) and (h).

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

16 69.22 (1) (c) Twelve dollars for issuing a copy of a birth certificate, \$7 of which  
17 shall be forwarded to the state treasurer as provided in sub. (1m) and credited to the  
18 appropriations under s. 20.433 (1) (g) and (h).

19 **\*-0030/2.109\* SECTION 1650.** 69.30 (1) (am) of the statutes is created to read:  
20 69.30 (1) (am) "Family care district" has the meaning given in s. 46.2805 (5).

21 **\*-0030/2.110\* SECTION 1651.** 69.30 (2) of the statutes is amended to read:  
22 69.30 (2) A financial institution, state agency, county department, Wisconsin  
23 works agency ~~or~~, service office or family care district or an employe of a financial  
24 institution, state agency, county department, Wisconsin works agency ~~or~~, service  
25 office or family care district is not subject to s. 69.24 (1) (a) for copying a certified copy



1 of a vital record for use by the financial institution, state agency, county department,  
2 Wisconsin works agency ~~or~~ service office or family care district, including use under  
3 s. 45.36 (4m), if the copy is marked "FOR ADMINISTRATIVE USE".

4 **\*-0030/2.111\* SECTION 1652.** 70.11 (2) of the statutes is amended to read:

5 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.  
6 Property owned by any county, city, village, town, school district, technical college  
7 district, public inland lake protection and rehabilitation district, metropolitan  
8 sewerage district, municipal water district created under s. 198.22, joint local water  
9 authority created under s. 66.0735, family care district under s. 46.2895 or town  
10 sanitary district; lands belonging to cities of any other state used for public parks;  
11 land tax-deeded to any county or city before January 2; but any residence located  
12 upon property owned by the county for park purposes which is rented out by the  
13 county for a nonpark purpose shall not be exempt from taxation. Except as to land  
14 acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after  
15 August 17, 1961, to any such governmental unit or for its benefit while the grantor  
16 or others for his or her benefit are permitted to occupy the land or part thereof in  
17 consideration for the conveyance. Leasing the property exempt under this  
18 subsection, regardless of the lessee and the use of the leasehold income, does not  
19 render that property taxable.

20 **\*-1220/2.1\* SECTION 1653.** 70.11 (35) of the statutes is amended to read:

21 70.11 (35) CULTURAL AND ARCHITECTURAL LANDMARKS. Property described in s.  
22 234.935 (1), 1997 stats.

23 **\*b0318/1.1\* SECTION 1655m.** 70.32 (1g) of the statutes is amended to read:

24 70.32 (1g) In addition to the factors set out in sub. (1), the assessor shall  
25 consider the effect on the value of the property of any zoning ordinance under s.

1 59.692, 61.351 or 62.231, any conservation easement under s. 700.40, any  
2 conservation restriction under an agreement with the federal government and any  
3 restrictions under ch. 91. Beginning with the property tax assessments as of  
4 January 1, 2000, the assessor may not consider the effect on the value of the property  
5 of any federal income tax credit that is extended to the property owner under section  
6 42 of the Internal Revenue Code.

7 \*b0678/5.1\* SECTION 1673b. 71.01 (1g) of the statutes is created to read:

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

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

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

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

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

23 71.01 (6) (f) For taxable years that begin after December 31, 1990, and before  
24 January 1, 1992, for natural persons and fiduciaries, except fiduciaries of nuclear  
25 decommissioning trust or reserve funds, ~~“internal revenue code~~ Internal Revenue

1 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
2 to December 31, 1990, and as amended by P.L. 102-90, P.L. 102-227, P.L. 102-486,  
3 P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, ~~and~~ P.L. 105-34,  
4 P.L. 105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514, P.L.  
5 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
6 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L.  
7 104-188, excluding section 1311 of P.L. 104-188, ~~and~~ P.L. 105-34, P.L. 105-206 and  
8 P.L. 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for  
9 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
10 federal ~~internal revenue code~~ Internal Revenue Code enacted after  
11 December 31, 1990, do not apply to this paragraph with respect to taxable years  
12 beginning after December 31, 1990, and before January 1, 1992, except that  
13 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 102-90,  
14 P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L.  
15 104-188, ~~and~~ P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that  
16 indirectly affect the federal ~~internal revenue code~~ Internal Revenue Code made by  
17 P.L. 102-90, P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section  
18 1311 of P.L. 104-188, ~~and~~ P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for  
19 Wisconsin purposes at the same time as for federal purposes.

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

21 71.01 (6) (g) For taxable years that begin after December 31, 1991, and before  
22 January 1, 1993, for natural persons and fiduciaries, except fiduciaries of nuclear  
23 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue  
24 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
25 to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as

1 amended by P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a)  
2 and (c) 1, 13171 and 13174 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L.  
3 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as indirectly affected  
4 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,  
5 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding  
6 sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
7 excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, P.L. 104-188,  
8 excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L.  
9 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin  
10 purposes at the same time as for federal purposes. Amendments to the federal  
11 ~~internal revenue code~~ Internal Revenue Code enacted after December 31, 1991, do  
12 not apply to this paragraph with respect to taxable years beginning after  
13 December 31, 1991, and before January 1, 1993, except that changes to the ~~internal~~  
14 ~~revenue code~~ Internal Revenue Code made by P.L. 102-318, P.L. 102-486, P.L.  
15 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L.  
16 105-206 and P.L. 105-277 and changes that indirectly affect the provisions  
17 applicable to this subchapter made by P.L. 102-318, P.L. 102-486, P.L. 103-66, P.L.  
18 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and  
19 P.L. 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

20 \*b0649/1.1\* SECTION 1673g. 71.01 (6) (h) of the statutes is amended to read:  
21 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before  
22 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear  
23 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue  
24 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
25 to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as

1 amended by P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171,  
2 13174 and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311  
3 of P.L. 104–188, ~~and P.L. 105–34, P.L. 105–206 and P.L. 105–277~~, and as indirectly  
4 affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L.  
5 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, 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, 13113, 13150, 13171, 13174 and 13203  
8 of P.L. 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and P.L. 105–34,~~  
9 ~~P.L. 105–206 and P.L. 105–277~~. The ~~internal revenue code~~ Internal Revenue Code  
10 applies for Wisconsin purposes at the same time as for federal purposes.  
11 Amendments to the federal ~~internal revenue code~~ Internal Revenue Code enacted  
12 after December 31, 1992, do not apply to this paragraph with respect to taxable years  
13 beginning after December 31, 1992, and before January 1, 1994, except that  
14 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 103–66,  
15 P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and P.L. 105–34,~~  
16 ~~P.L. 105–206 and P.L. 105–277~~ and changes that indirectly affect the provisions  
17 applicable to this subchapter made by P.L. 103–66, P.L. 103–465, P.L. 104–188,  
18 excluding section 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L. 105–206 and P.L.~~  
19 ~~105–277~~, apply for Wisconsin purposes at the same time as for federal purposes.

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

21 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before  
22 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear  
23 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue  
24 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
25 to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102–227 and

1 sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66 and  
2 as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding  
3 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.  
4 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as  
5 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
6 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
7 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L.  
8 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203  
9 (d) and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7,  
10 excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.  
11 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L.  
12 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin  
13 purposes at the same time as for federal purposes. Amendments to the federal  
14 ~~internal revenue code~~ Internal Revenue Code enacted after December 31, 1993, do  
15 not apply to this paragraph with respect to taxable years beginning after  
16 December 31, 1993, and before January 1, 1995, except that changes to the ~~internal~~  
17 ~~revenue code~~ Internal Revenue Code made by P.L. 103-296, P.L. 103-337, P.L.  
18 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding  
19 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L.  
20 105-206 and P.L. 105-277 and changes that indirectly affect the provisions  
21 applicable to this subchapter made by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
22 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.  
23 104-188, P.L. 104-191, P.L. 104-193 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 \*b0649/1.1\* SECTION 1673i. 71.01 (6) (j) of the statutes is amended to read:

1           71.01 (6) (j) For taxable years that begin after December 31, 1994, and before  
2 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear  
3 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue  
4 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
5 to December 31, 1994, excluding sections 103, 104 and 110 of P.L. 102-227 and  
6 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as  
7 amended by P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1202, 1204,  
8 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L.  
9 105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514, P.L. 100-203,  
10 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,  
11 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104 and 110 of P.L.  
12 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
13 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
14 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1202, 1204, 1311  
15 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206  
16 and P.L. 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for  
17 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
18 federal ~~internal revenue code~~ Internal Revenue Code enacted after  
19 December 31, 1994, do not apply to this paragraph with respect to taxable years  
20 beginning after December 31, 1994, and before January 1, 1996, except that  
21 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 104-7, P.L.  
22 104-117, P.L. 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188,  
23 P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 and  
24 changes that indirectly affect the provisions applicable to this subchapter made by  
25 P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1202, 1204, 1311 and 1605

1 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.  
2 105–277, apply for Wisconsin purposes at the same time as for federal purposes.

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

4 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before  
5 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear  
6 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue  
7 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
8 to December 31, 1995, excluding sections 103, 104 and 110 of P.L. 102–227 and  
9 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, and as  
10 amended by P.L. 104–117, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311  
11 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33 and, P.L. 105–34,  
12 P.L. 105–206 and P.L. 105–277, and as indirectly affected by P.L. 99–514, P.L.  
13 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.  
14 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104 and  
15 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections  
16 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
17 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections  
18 1123, 1202, 1204, 1311 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
19 105–33 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277. The ~~internal revenue code~~  
20 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
21 purposes. Amendments to the federal ~~internal revenue code~~ Internal Revenue Code  
22 enacted after December 31, 1995, do not apply to this paragraph with respect to  
23 taxable years beginning after December 31, 1995, and before January 1, 1997,  
24 except that changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L.  
25 104–117, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L.



1 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and  
2 P.L. 105-277 and changes that indirectly affect the provisions applicable to this  
3 subchapter made by P.L. 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204,  
4 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L.  
5 105-34, P.L. 105-206 and P.L. 105-277, apply for Wisconsin purposes at the same  
6 time as for federal purposes.

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

8 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before  
9 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear  
10 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue  
11 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
12 to December 31, 1996, excluding sections 103, 104 and 110 of P.L. 102-227, sections  
13 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66 and sections 1123 (b),  
14 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, and as amended by P.L. 105-33  
15 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, 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. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections  
18 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
19 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L.  
20 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
21 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, P.L.  
22 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277.  
23 The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at  
24 the same time as for federal purposes. Amendments to the federal ~~internal revenue~~  
25 ~~code~~ Internal Revenue Code enacted after December 31, 1996, do not apply to this

1 paragraph with respect to taxable years beginning after December 31, 1996, and  
2 before January 1, 1998, except that changes to the Internal Revenue Code made by  
3 P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that  
4 indirectly affect the provisions applicable to this subchapter made by P.L. 105-33  
5 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 apply for Wisconsin purposes at the  
6 same time as for federal purposes.

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

8 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
9 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
10 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
11 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
12 104 and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203  
13 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L.  
14 104-188, and as amended by P.L. 105-178, 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. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
17 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L.  
18 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and  
19 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.  
20 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605  
21 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L.  
22 105-178, P.L. 105-206 and P.L. 105-277. The Internal Revenue Code applies for  
23 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
24 federal Internal Revenue Code enacted after December 31, 1997, do not apply to this  
25 paragraph with respect to taxable years beginning after December 31, 1997, and

1 before January 1, 1999, except that changes to the Internal Revenue Code made by  
2 P.L. 105-178, P.L. 105-206 and P.L. 105-277 and changes that indirectly affect the  
3 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206 and P.L.  
4 105-277 apply for Wisconsin purposes at the same time as for federal purposes.

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

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

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

24 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization  
25 or depreciation, "~~internal revenue code~~ Internal Revenue Code" means either the

1 federal ~~internal revenue code~~ Internal Revenue Code as amended to December 31,  
2 1997 ~~1998~~, or the federal ~~internal revenue code~~ Internal Revenue Code in effect for  
3 the taxable year for which the return is filed, except that property that, under s. 71.02  
4 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the  
5 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1980,  
6 shall continue to be depreciated under the ~~internal revenue code~~ Internal Revenue  
7 Code as amended to December 31, 1980.

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

9 71.01 (8g) "Member" does not include a member of a limited liability company  
10 treated as a corporation under s. 71.22 (~~1~~) (1g).

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

12 71.01 (8m) "Partner" does not include a partner of a publicly traded  
13 partnership treated as a corporation under s. 71.22 (~~1~~) (1g).

14 \*-1917/1.1\* SECTION 1674. 71.01 (16) of the statutes is amended to read:

15 71.01 (16) "Wisconsin taxable income" of natural persons means Wisconsin  
16 adjusted gross income less the Wisconsin standard deduction, less the personal  
17 exemption described under s. 71.05 (23), with losses, depreciation, recapture of  
18 benefits, offsets, depletion, deductions, penalties, expenses and other negative  
19 income items determined according to the manner that income is or would be  
20 allocated, except that the negative income items on individual or separate returns  
21 for net rents and other net returns which are marital property attributable to the  
22 investment, rental, licensing or other use of nonmarital property shall be allocated  
23 to the owner of the property.

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

1           71.02 (1) For the purpose of raising revenue for the state and the counties,  
2 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on  
3 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear  
4 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every  
5 natural person residing within the state or by his or her personal representative in  
6 case of death, and trusts ~~administered~~ resident within the state; by every  
7 nonresident natural person and trust of this state, upon such income as is derived  
8 from property located or business transacted within the state including, but not  
9 limited by enumeration, income derived from a limited partner's distributive share  
10 of partnership income, income derived from a limited liability company member's  
11 distributive share of limited liability company income, the state lottery under ch.  
12 565, any multijurisdictional lottery under ch. 565 if the winning lottery ticket or  
13 lottery share was purchased from a retailer, as defined in s. 565.01 (6), located in this  
14 state or from the department, winnings from a casino or bingo hall that is located in  
15 this state and that is operated by a Native American tribe or band and pari-mutuel  
16 wager winnings or purses under ch. 562, and also by every nonresident natural  
17 person upon such income as is derived from the performance of personal services  
18 within the state, except as exempted under s. 71.05 (1) to (3). Every natural person  
19 domiciled in the state shall be deemed to be residing within the state for the purposes  
20 of determining liability for income taxes and surtaxes. A single-owner entity that  
21 is disregarded as a separate entity under section 7701 of the Internal Revenue Code  
22 is disregarded as a separate entity under this chapter, and its owner is subject to the  
23 tax on the entity's income.

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

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

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

23           71.03 (2) (a) 1. Every natural person domiciled in this state during the entire  
24 taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700  
25 or more if 65 years of age or over, or \$7,040 or more if the natural person files as a

1 head of household, and every married person who files jointly and is domiciled in this  
2 state during the entire taxable year having gross income during the year when the  
3 joint gross income of the married person and his or her spouse is \$7,200 or more if  
4 both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age  
5 and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years  
6 of age or over; and every married person who files separately and is domiciled in this  
7 state during the entire taxable year and has gross income of \$3,420 or more. The  
8 department of revenue shall annually adjust the dollar amounts of the filing  
9 requirements so as to reflect changes in the standard deduction, the rates under s.  
10 71.06 or the exemption under s. 71.07 (8) (a) individual domiciled in this state during  
11 the entire taxable year who has a gross income at or above a threshold amount which  
12 shall be determined annually by the department of revenue. The threshold amounts  
13 shall be determined for categories of individuals based on filing status and age, and  
14 shall include categories for single individuals; individuals who file as a head of  
15 household; married couples who file jointly; and married persons who file separately.  
16 The department of revenue shall establish a threshold amount for each category of  
17 individual at an amount at which no individual in that category whose gross income  
18 is below that amount has a state income tax liability.

19 \***-1837/5.1\*** SECTION 1675. 71.04 (4) of the statutes is renumbered 71.04 (4)  
20 (intro) and amended to read:

21 71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. (intro.)  
22 Nonresident individuals and nonresident estates and trusts engaged in business  
23 within and without the state shall be taxed only on such income as is derived from  
24 business transacted and property located within the state. The amount of such  
25 income attributable to Wisconsin may be determined by an allocation and separate

1 accounting thereof, when the business of such nonresident individual or nonresident  
2 estate or trust within the state is not an integral part of a unitary business, but the  
3 department of revenue may permit an allocation and separate accounting in any case  
4 in which it is satisfied that the use of such method will properly reflect the income  
5 taxable by this state. In all cases in which allocation and separate accounting is not  
6 permissible, the determination shall be made in the following manner: for all  
7 businesses except ~~financial organizations~~ telecommunications companies, public  
8 utilities, railroads, sleeping car companies and car line companies there shall first  
9 be deducted from the total net income of the taxpayer the part thereof (less related  
10 expenses, if any) that follows the situs of the property or the residence of the  
11 recipient. ~~The~~ Except as provided under s. 71.25 (9d) and (9g), the remaining net  
12 income shall be apportioned to ~~Wisconsin~~ this state by use of an ~~apportionment~~  
13 ~~fraction composed of a sales factor representing 50% of the fraction, a property factor~~  
14 ~~representing 25% of the fraction and a payroll factor representing 25% of the~~  
15 ~~fraction.~~ the following:

16 **\*b0678/5.7\* SECTION 1675b.** 71.04 (4) (a) of the statutes is created to read:

17 71.04 (4) (a) For taxable years beginning after December 31, 2000, and before  
18 January 1, 2002, an apportionment fraction composed of a sales factor under sub. (7)  
19 representing 63% of the fraction, a property factor under sub. (5) representing 18.5%  
20 of the fraction and a payroll factor under sub. (6) representing 18.5% of the fraction.

21 **\*b0678/5.7\* SECTION 1675c.** 71.04 (4) (b) of the statutes is created to read:

22 71.04 (4) (b) For taxable years beginning after December 31, 2001, and before  
23 January 1, 2003, an apportionment fraction composed of a sales factor under sub. (7)  
24 representing 85% of the fraction, a property factor under sub. (5) representing 7.5%  
25 of the fraction and a payroll factor under sub. (6) representing 7.5% of the fraction.



1           **\*b0678/5.7\* SECTION 1675d.** 71.04 (4) (c) of the statutes is created to read:

2           71.04 (4) (c) For taxable years beginning after December 31, 2002, an  
3           apportionment fraction composed of the sales factor under sub. (7).

4           **\*-1837/5.2\* SECTION 1676.** 71.04 (5) (intro.) of the statutes is amended to read:

5           71.04 (5) PROPERTY FACTOR. (intro.) For purposes of sub. (4) and for taxable  
6           years beginning before January 1, 2003:

7           **\*-1837/5.3\* SECTION 1677.** 71.04 (6) (intro.) of the statutes is amended to read:

8           71.04 (6) PAYROLL FACTOR. (intro.) For purposes of sub. (4) and for taxable years  
9           beginning before January 1, 2003:

10          **\*-1837/5.4\* SECTION 1678.** 71.04 (7) (d) of the statutes is amended to read:

11          71.04 (7) (d) Sales, other than sales of tangible personal property, are in this  
12          state if the income-producing activity is performed in this state. If the  
13          income-producing activity is performed both in and outside this state the sales shall  
14          be divided between those states having jurisdiction to tax such business in  
15          proportion to the direct costs of performance incurred in each such state in rendering  
16          this service. Services performed in states which do not have jurisdiction to tax the  
17          business shall be deemed to have been performed in the state to which compensation  
18          is allocated by sub. (6). This paragraph does not apply to taxable years beginning  
19          after December 31, 1999.

20          **\*-1837/5.5\* SECTION 1679.** 71.04 (7) (dc) of the statutes is created to read:

21          71.04 (7) (dc) For taxable years beginning after December 31, 1999, sales,  
22          rents, royalties, and other income from real property, and the receipts from the lease  
23          or rental of tangible personal property, are attributed to the state in which the  
24          property is located.

25          **\*-1837/5.6\* SECTION 1680.** 71.04 (7) (dg) of the statutes is created to read:

1           71.04 (7) (dg) For taxable years beginning after December 31, 1999, receipts  
2 from the lease or rental of moving property including but not limited to motor  
3 vehicles, rolling stock, aircraft, vessels, or mobile equipment are included in the  
4 numerator of the sales factor under par. (a) to the extent that the property is used  
5 in this state. The use of moving property in this state is determined as follows:

6           1. The use of a motor vehicle or rolling stock in this state is determined by  
7 multiplying the gross receipts from the lease or rental of the motor vehicle or rolling  
8 stock by a fraction having as a numerator the number of miles traveled within this  
9 state by the motor vehicle or rolling stock while leased or rented in the taxable year  
10 and having as a denominator the total number of miles traveled by the motor vehicle  
11 or rolling stock while leased or rented in the taxable year.

12           2. The use of an aircraft in this state is determined by multiplying the gross  
13 receipts from the lease or rental of the aircraft by a fraction having as a numerator  
14 the number of landings of the aircraft in this state while leased or rented in the  
15 taxable year and having as a denominator the total number of landings of the aircraft  
16 while leased or rented in the taxable year.

17           3. The use of a vessel or mobile equipment in this state is determined by  
18 multiplying the gross receipts from the lease or rental of the vessel or mobile  
19 equipment by a fraction having as a numerator the number of days that the vessel  
20 or mobile equipment is in this state while leased or rented in the taxable year and  
21 having as a denominator the total number of days that the vessel or mobile  
22 equipment is leased or rented in the taxable year.

23           4. If the taxpayer does not know the location of moving property while such  
24 property is leased or rented in the taxable year, the moving property is used in the

1 state in which such property is located at the time the lessee or renter takes  
2 possession of the property.

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

4 71.04 (7) (dn) For taxable years beginning after December 31, 1999, gross  
5 royalties and gross income received for the use of intangible property are attributed  
6 to this state if any of the following occurs:

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

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

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

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

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

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

20 71.04 (7) (dr) 1. For taxable years beginning after December 31, 1999, receipts  
21 from a service are attributed to the state where the purchaser of the service received  
22 the benefit of the service. The benefit of a service is received in this state if any of  
23 the following applies:

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

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

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

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

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

6           2. If the purchaser of a service receives the benefit of a service in more than one  
7 state, the receipts from the performance of the service are included in the numerator  
8 of the sales factor under par. (a) according to the portion of the service received in this  
9 state. If the state where a purchaser received the benefit of a service cannot be  
10 determined, the benefit of a service is received in the state where the purchaser, in  
11 the regular course of the purchaser's business, ordered the service. If the state where  
12 a purchaser ordered a service cannot be determined, the benefit of the service is  
13 received in the state where the purchaser, in the regular course of the purchaser's  
14 business, receives a bill for the service.

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

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

20           71.04 (7) (ds) 1. For taxable years beginning after December 31, 1999, the gate  
21 receipts from professional sporting events are attributed to the state in which the  
22 taxpayer's sports facility is located. Gate receipts include the taxpayer's in-state  
23 gate receipts and the taxpayer's share of out-of-state gate receipts.

24           2. For taxable years beginning after December 31, 1999, radio and television  
25 receipts received by the taxpayer from a professional sports association contract with

1 a communications network are attributed to this state in proportion to the number  
2 of events held in this state in which the taxpayer's team is a participant and that are  
3 related to the contract compared to the total number of events in which the  
4 taxpayer's team is a participant and that are related to the contract.

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

6 71.04 (7) (dt) 1. For taxable years beginning after December 31, 1999, the gross  
7 receipts from radio and television broadcasting, including advertising revenue, are  
8 attributed to this state in proportion to the audience in this state as compared to the  
9 total audience.

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

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

14 71.04 (7) (dw) 1. Except as provided in subds. 2. and 3., if a person doing  
15 business in this state and outside this state owns a business that is subject to  
16 apportionment under sub. (4) or s. 71.25 (6) and a business that is subject to  
17 apportionment under sub. (8), the person shall apportion income as provided under  
18 sub. (4) or s. 71.25 (6).

19 2. A person who has filed a tax return and who has reported income on the  
20 return as apportioned under subd. 1 may request permission from the department  
21 to use an alternative apportionment method in the next taxable year, if the person  
22 receives at least 50% of the person's total gross receipts in a taxable year from a  
23 business described under sub. (8) (c). If the department grants permission to a  
24 person to use an alternative apportionment method under this subdivision, the  
25 person may not use the alternative method, and shall apportion income under subd.

1 1., if the person receives less than 50% of the person's total gross receipts in a taxable  
2 year from a business described under sub. (8) (c).

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

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

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

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

11 71.04 (8) (a) "Financial organization", as used in this section, means any bank,  
12 trust company, savings bank, industrial bank, land bank, safe deposit company,  
13 private banker, savings and loan association, credit union, cooperative bank, small  
14 loan company, sales finance company, investment company, brokerage house,  
15 underwriter or any type of insurance company. This paragraph does not apply to  
16 taxable years beginning after December 31, 1999.

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

18 71.04 (8) (c) The net business income of railroads, sleeping car companies, car  
19 line companies, financial organizations, telecommunications companies and public  
20 utilities requiring apportionment shall be apportioned pursuant to rules of the  
21 department of revenue, but the income taxed is limited to the income derived from  
22 business transacted and property located within the state. For taxable years  
23 beginning after December 31, 1999, the net business income of financial  
24 organizations shall be apportioned under s. 71.25 (9d).

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

1           **71.04 (10) DEPARTMENT MAY WAIVE FACTOR.** Where, in the case of any nonresident  
2 individual or nonresident estate or trust engaged in business within and without the  
3 state of Wisconsin and required to apportion its income as provided in this section,  
4 it shall be shown to the satisfaction of the department of revenue that the use of any  
5 one of the 3 factors provided under sub. (4) gives an unreasonable or inequitable final  
6 average ratio because of the fact that such nonresident individual or nonresident  
7 estate or trust does not employ, to any appreciable extent in its trade or business in  
8 producing the income taxed, the factors made use of in obtaining such ratio, this  
9 factor may, with the approval of the department of revenue, be omitted in obtaining  
10 the final average ratio which is to be applied to the remaining net income. This  
11 subsection does not apply to taxable years beginning after December 31, 2002.

12           \***-1220/2.2\*** **SECTION 1683.** 71.05 (1) (c) 2. of the statutes is amended to read:

13           71.05 (1) (c) 2. The Wisconsin housing and economic development authority, if  
14 the bonds are to fund a loan under s. 234.935, 1997 stats.

15           \***-0575/1.1\*** **SECTION 1684.** 71.05 (6) (a) 12. of the statutes is amended to read:

16           71.05 (6) (a) 12. ~~All alimony deducted for federal income tax purposes and paid~~  
17 ~~while the individual paying the alimony was a nonresident of this state; all~~ All  
18 penalties for early withdrawals from time savings accounts and deposits deducted  
19 for federal income tax purposes and paid while the individual charged with the  
20 penalty was a nonresident of this state; ~~all repayments of supplemental~~  
21 ~~unemployment benefit plan payments deducted for federal income tax purposes and~~  
22 ~~made while the individual making the repayment was a nonresident of this state; all~~  
23 reforestation expenses related to property not in this state, deducted for federal  
24 income tax purposes and paid while the individual paying the expense was not a  
25 resident of this state; all contributions to individual retirement accounts, simplified

1 employe pension plans and self-employment retirement plans and all deductible  
2 employe contributions, deducted for federal income tax purposes and in excess of that  
3 amount multiplied by a fraction the numerator of which is the individual's wages and  
4 net earnings from a trade or business taxable by this state and the denominator of  
5 which is the individual's total wages and net earnings from a trade or business; the  
6 contributions to a Keogh plan deducted for federal income tax purposes and in excess  
7 of that amount multiplied by a fraction the numerator of which is the individual's net  
8 earnings from a trade or business, taxable by this state, and the denominator of  
9 which is the individual's total net earnings from a trade or business; the amount of  
10 health insurance costs of self-employed individuals deducted under section 162 (L)  
11 of the internal revenue code for federal income tax purposes and in excess of that  
12 amount multiplied by a fraction the numerator of which is the individual's net  
13 earnings from a trade or business, taxable by this state, and the denominator of  
14 which is the individual's total net earnings from a trade or business; and the amount  
15 of self-employment taxes deducted under section 164 (f) of the internal revenue code  
16 for federal income tax purposes and in excess of that amount multiplied by a fraction  
17 the numerator of which is the individual's net earnings from a trade or business,  
18 taxable by this state, and the denominator of which is the individual's total net  
19 earnings from a trade or a business.

20 \*b0438/2.2\* **SECTION 1684d.** 71.05 (6) (a) 15. of the statutes is amended to  
21 read:

22 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),  
23 (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2dy) and (3s) and not passed through by a  
24 partnership, limited liability company or tax-option corporation that has added that



1 amount to the partnership's, company's or tax-option corporation's income under s.  
2 71.21 (4) or 71.34 (1) (g).

3 **\*-1806/3.14\* SECTION 1686.** 71.05 (6) (b) 23. of the statutes is amended to read:

4 71.05 (6) (b) 23. Any increase in value of a tuition unit that is purchased under  
5 a tuition contract under s. ~~16.24~~ 14.63.

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

8 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses for  
9 a student who is the claimant or who is the claimant's child and the claimant's  
10 dependent who is claimed under section 151 (c) of the Internal Revenue Code, to  
11 attend any university, college, technical college or a school approved under s. ~~39.51~~  
12 45.54, that is located in Wisconsin or to attend a public vocational school or public  
13 institution of higher education in Minnesota under the Minnesota-Wisconsin  
14 reciprocity agreement under s. 39.47, calculated as follows:

15 **\*-0573/1.1\* SECTION 1687.** 71.05 (6) (b) 28. e. of the statutes is amended to  
16 read:

17 71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident  
18 of this state, multiply the amount calculated under subd. 28. a. b., c. or d. by a  
19 fraction the numerator of which is the individual's wages, salary, tips, unearned  
20 income and net earnings from a trade or business that are taxable by this state and  
21 the denominator of which is the individual's total wages, salary, tips, unearned  
22 income and net earnings from a trade or business. In this subd. 28. e., for married  
23 persons filing separately "wages, salary, tips, unearned income and net earnings  
24 from a trade or business" means the separate wages, salary, tips, unearned income  
25 and net earnings from a trade or business of each spouse, and for married persons

1 filing jointly “wages, salary, tips, unearned income and net earnings from a trade or  
2 business” means the total wages, salary, tips, unearned income and net earnings  
3 from a trade or business of both spouses.

4 **\*-0573/1.2\* SECTION 1688.** 71.05 (6) (b) 28. f. of the statutes is amended to read:

5 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., b., c., d. or  
6 e. to the individual’s aggregate wages, salary, tips, unearned income and net  
7 earnings from a trade or business that are taxable by this state.

8 **\*b0667/1.1\* SECTION 1688d.** 71.05 (6) (b) 29. of the statutes is created to read:

9 71.05 (6) (b) 29. The amount claimed as a federal miscellaneous itemized  
10 deduction under the Internal Revenue Code for repayment of an amount included in  
11 income in a previous year to the extent that the repayment was previously included  
12 in Wisconsin adjusted gross income, except that no amount that is used in calculating  
13 the credit under s. 71.07 (1) may be included in the calculation under this  
14 subdivision.

15 **\*-1917/1.3\* SECTION 1689.** 71.05 (22) (dm) of the statutes is amended to read:

16 71.05 (22) (dm) *Deduction limits; 1994 and thereafter to 1999.* Except as  
17 provided in par. (f), for taxable years beginning ~~on or after January 1, 1994 after~~  
18 December 31, 1993, and before January 1, 2000, the Wisconsin standard deduction  
19 is whichever of the following amounts is appropriate. For a single individual who has  
20 a Wisconsin adjusted gross income of less than \$7,500, the standard deduction is  
21 \$5,200. For a single individual who has a Wisconsin adjusted gross income of at least  
22 \$7,500 ~~but not more than \$50,830~~, the standard deduction is the amount obtained  
23 by subtracting from \$5,200 12% of Wisconsin adjusted gross income in excess of  
24 \$7,500 ~~but not less than \$0. For a single individual who has a Wisconsin adjusted~~  
25 ~~gross income of more than \$50,830, the standard deduction is \$0.~~ For a head of

1 household who has a Wisconsin adjusted gross income of less than \$7,500, the  
2 standard deduction is \$7,040. For a head of household who has a Wisconsin adjusted  
3 gross income of at least \$7,500 ~~but not more than \$25,000~~, the standard deduction  
4 is the amount obtained by subtracting from \$7,040 22.515% of Wisconsin adjusted  
5 gross income in excess of \$7,500 but not less than \$0, until the adjusted gross income  
6 amount at which the standard deduction is equal to the standard deduction for a  
7 single individual at the same adjusted gross income amount. For a head of household  
8 who has a Wisconsin adjusted gross income of more than \$25,000 this amount, the  
9 standard deduction shall be calculated as if the head of household were a single  
10 individual. For a married couple filing jointly that has an aggregate Wisconsin  
11 adjusted gross income of less than \$10,000, the standard deduction is \$8,900. For  
12 a married couple filing jointly that has an aggregate Wisconsin adjusted gross  
13 income of at least \$10,000 ~~but not more than \$55,000~~, the standard deduction is the  
14 amount obtained by subtracting from \$8,900 19.778% of aggregate Wisconsin  
15 adjusted gross income in excess of \$10,000 but not less than \$0. ~~For a married couple~~  
16 ~~filing jointly that has an aggregate Wisconsin adjusted gross income of more than~~  
17 ~~\$55,000, the standard deduction is \$0~~. For a married individual filing separately  
18 who has a Wisconsin adjusted gross income of less than \$4,750, the standard  
19 deduction is \$4,230. For a married individual filing separately who has a Wisconsin  
20 adjusted gross income of at least \$4,750 ~~but not more than \$26,140~~, the standard  
21 deduction is the amount obtained by subtracting from \$4,230 19.778% of Wisconsin  
22 adjusted gross income in excess of \$4,750 but not less than \$0. ~~For a married~~  
23 ~~individual filing separately who has a Wisconsin adjusted gross income of more than~~  
24 ~~\$26,140, the standard deduction is \$0~~. The secretary of revenue shall prepare a table

1 under which deductions under this paragraph shall be determined. That table shall  
2 be published in the department's instructional booklets.

3 **\*-1917/1.4\* SECTION 1690.** 71.05 (22) (dp) of the statutes is created to read:

4 71.05 (22) (dp) *Deduction limits, 2000 and thereafter.* Except as provided in  
5 par. (f), for taxable years beginning after December 31, 1999, the Wisconsin standard  
6 deduction is whichever of the following amounts is appropriate. For a single  
7 individual who has a Wisconsin adjusted gross income of less than \$10,380, the  
8 standard deduction is \$7,200. For a single individual who has a Wisconsin adjusted  
9 gross income of at least \$10,380, the standard deduction is the amount obtained by  
10 subtracting from \$7,200 12% of Wisconsin adjusted gross income in excess of \$10,380  
11 but not less than \$0. For a head of household who has a Wisconsin adjusted gross  
12 income of less than \$10,380, the standard deduction is \$9,300. For a head of  
13 household who has a Wisconsin adjusted gross income of at least \$10,380, the  
14 standard deduction is the amount obtained by subtracting from \$9,300 22.515% of  
15 Wisconsin adjusted gross income in excess of \$10,380, but not less than \$0, until the  
16 adjusted gross income amount at which the standard deduction is equal to the  
17 standard deduction for a single individual at the same adjusted gross income  
18 amount. For a head of household who has a Wisconsin adjusted gross income of more  
19 than this amount, the standard deduction shall be calculated as if the head of  
20 household were a single individual. For a married couple filing jointly that has an  
21 aggregate Wisconsin adjusted gross income of less than \$14,570, the standard  
22 deduction is \$12,970. For a married couple filing jointly that has an aggregate  
23 Wisconsin adjusted gross income of at least \$14,570, the standard deduction is the  
24 amount obtained by subtracting from \$12,970 19.778% of aggregate Wisconsin  
25 adjusted gross income in excess of \$14,570 but not less than \$0. For a married

1 individual filing separately who has a Wisconsin adjusted gross income of less than  
2 \$6,920, the standard deduction is \$6,160. For a married individual filing separately  
3 who has a Wisconsin adjusted gross income of at least \$6,920, the standard deduction  
4 is the amount obtained by subtracting from \$6,160 19.778% of Wisconsin adjusted  
5 gross income in excess of \$6,920 but not less than \$0. The secretary of revenue shall  
6 prepare a table under which deductions under this paragraph shall be determined.  
7 That table shall be published in the department's instructional booklets.

8 **\*-1917/1.5\* SECTION 1691.** 71.05 (22) (ds) of the statutes is amended to read:  
9 71.05 (22) (ds) *Standard deduction indexing.* For taxable years beginning after  
10 December 31, 1998, and before January 1, 2000, the dollar amounts of the standard  
11 deduction that is allowable under par. (dm) and all of the dollar amounts of Wisconsin  
12 adjusted gross income under par. (dm) shall be increased each year by a percentage  
13 equal to the percentage change between the U.S. consumer price index for all urban  
14 consumers, U.S. city average, for the month of August of the previous year and the  
15 U.S. consumer price index for all urban consumers, U.S. city average, for the month  
16 of August of the year before the previous year, as determined by the federal  
17 department of labor. Each amount that is revised under this paragraph shall be  
18 rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10  
19 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the  
20 next higher multiple of \$10. The department of revenue shall annually adjust the  
21 changes in dollar amounts required under this paragraph and incorporate the  
22 changes into the income tax forms and instructions.

23 **\*b0668/3.32\* SECTION 1691c.** 71.05 (22) (dt) of the statutes is created to read:  
24 71.05 (22) (dt) *Standard deduction indexing, 2001 and thereafter.* For taxable  
25 years beginning after December 31, 2000, the dollar amounts of the standard

1 deduction that is allowable under par. (dp) and all of the dollar amounts of Wisconsin  
2 adjusted gross income under par. (dp) shall be increased each year by a percentage  
3 equal to the percentage change between the U.S. consumer price index for all urban  
4 consumers, U.S. city average, for the month of August of the previous year and the  
5 U.S. consumer price index for all urban consumers, U.S. city average, for the month  
6 of August 1999, as determined by the federal department of labor. Each amount that  
7 is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the  
8 revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5,  
9 such an amount shall be increased to the next higher multiple of \$10. The  
10 department of revenue shall annually adjust the changes in dollar amounts required  
11 under this paragraph and incorporate the changes into the income tax forms and  
12 instructions.

13 **\*-1917/1.6\* SECTION 1692.** 71.05 (22) (f) 4. b. of the statutes is amended to read:  
14 71.05 (22) (f) 4. b. The standard deduction that may be claimed by an individual  
15 under par. (dm) or (dp), based on the individual's filing status.

16 **\*-1917/1.7\* SECTION 1693.** 71.05 (23) of the statutes is created to read:  
17 71.05 (23) PERSONAL EXEMPTIONS. In computing Wisconsin taxable income, an  
18 individual taxpayer may subtract the following amounts:

19 (a) For taxable years that begin after December 31, 1999, and before January  
20 1, 2001:

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

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

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

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

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

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

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

21           (c) With respect to persons who change their domicile into or from this state  
22 during the taxable year and nonresident persons, personal exemptions under pars.  
23 (a) and (b) shall be limited to the fraction of the amount so determined that Wisconsin  
24 adjusted gross income is of federal adjusted gross income. In this paragraph, for  
25 married persons filing separately "adjusted gross income" means the separate

1 adjusted gross income of each spouse and for married persons filing jointly “adjusted  
2 gross income” means the total adjusted gross income of both spouses. If a person and  
3 that person’s spouse are not both domiciled in this state during the entire taxable  
4 year, their personal exemptions on a joint return are determined by multiplying the  
5 personal exemption that would be available to each of them if they were both  
6 domiciled in this state during the entire taxable year by a fraction the numerator of  
7 which is their joint Wisconsin adjusted gross income and the denominator of which  
8 is their joint federal adjusted gross income.

9 **\*-1917/1.8\* SECTION 1694.** 71.06 (1m) (intro.) of the statutes is amended to  
10 read:

11 **71.06 (1m) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; ~~AFTER~~**  
12 **1997 TO 1999.** (intro.) The tax to be assessed, levied and collected upon the taxable  
13 incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or  
14 reserve funds, and single individuals and heads of households shall be computed at  
15 the following rates for taxable years beginning after December 31, 1997, and before  
16 January 1, 2000:

17 **\*-1917/1.9\* SECTION 1695.** 71.06 (1n) of the statutes is created to read:

18 **71.06 (1n) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; 2000.** The  
19 tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries,  
20 except fiduciaries of nuclear decommissioning trust or reserve funds, and single  
21 individuals and heads of households shall be computed at the following rates for  
22 taxable years beginning after December 31, 1999, and before January 1, 2001:

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

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

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



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

2 **\*-1917/1.10\* SECTION 1696.** 71.06 (1p) of the statutes is created to read:

3 71.06 (1p) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; AFTER  
4 2000. The tax to be assessed, levied and collected upon the taxable incomes of all  
5 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and  
6 single individuals and heads of households shall be computed at the following rates  
7 for taxable years beginning after December 31, 2000:

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

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

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

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

12 **\*-1917/1.11\* SECTION 1697.** 71.06 (2) (c) (intro.) of the statutes is amended to  
13 read:

14 71.06 (2) (c) (intro.) For joint returns, for taxable years beginning after  
15 December 31, 1997, and before January 1, 2000:

16 **\*-1917/1.12\* SECTION 1698.** 71.06 (2) (d) (intro.) of the statutes is amended to  
17 read:

18 71.06 (2) (d) (intro.) For married persons filing separately, for taxable years  
19 beginning after December 31, 1997, and before January 1, 2000:

20 **\*-1917/1.13\* SECTION 1699.** 71.06 (2) (e) of the statutes is created to read:

21 71.06 (2) (e) For joint returns, for taxable years beginning after December 31,  
22 1999, and before January 1, 2001:

23 1. On all taxable income from \$0 to \$10,000, 4.73%.

24 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.33%.

25 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.55%.

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

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

3           71.06 (2) (f) For married persons filing separately, for taxable years beginning  
4 after December 31, 1999, and before January 1, 2001:

5           1. On all taxable income from \$0 to \$5,000, 4.73%.

6           2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.33%.

7           3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.55%.

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

9           \*–1917/1.15\* **SECTION 1701.** 71.06 (2) (g) of the statutes is created to read:

10          71.06 (2) (g) For joint returns, for taxable years beginning after December 31,  
11 2000:

12          1. On all taxable income from \$0 to \$10,000, 4.6%.

13          2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.15%.

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

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

16          \*–1917/1.16\* **SECTION 1702.** 71.06 (2) (h) of the statutes is created to read:

17          71.06 (2) (h) For married persons filing separately, for taxable years beginning  
18 after December 31, 2000:

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

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

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

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

23          \*–1917/1.17\* **SECTION 1703.** 71.06 (2e) of the statutes is amended to read:

24          71.06 (2e) **BRACKET INDEXING.** For taxable years beginning after December 31,  
25 1998, and before January 1, 2000, the maximum dollar amount in each tax bracket,

1 and the corresponding minimum dollar amount in the next bracket, under subs. (1m)  
2 and (2) (c) and (d), and for taxable years beginning after December 31, 1999, the  
3 maximum dollar amount in each tax bracket, and the corresponding minimum dollar  
4 amount in the next bracket, under subs. (1n), (1p) and (2) (e), (f), (g) and (h), shall be  
5 increased each year by a percentage equal to the percentage change between the U.S.  
6 consumer price index for all urban consumers, U.S. city average, for the month of  
7 August of the previous year and the U.S. consumer price index for all urban  
8 consumers, U.S. city average, for the month of August of the year before the previous  
9 year 1997, as determined by the federal department of labor, except that for taxable  
10 years beginning after December 31, 2000, the dollar amount in the top bracket under  
11 subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall be increased each year  
12 by a percentage equal to the percentage change between the U.S. consumer price  
13 index for all urban consumers, U.S. city average, for the month of August of the  
14 previous year and the U.S. consumer price index for all urban consumers, U.S. city  
15 average, for the month of August 1999, as determined by the federal department of  
16 labor. Each amount that is revised under this subsection shall be rounded to the  
17 nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised  
18 amount is a multiple of \$5, such an amount shall be increased to the next higher  
19 multiple of \$10. The department of revenue shall annually adjust the changes in  
20 dollar amounts required under this subsection and incorporate the changes into the  
21 income tax forms and instructions.

22 \***-1917/1.18\*** SECTION 1704. 71.06 (2m) of the statutes is amended to read:

23 71.06 (2m) RATE CHANGES. If a rate under sub. (1), (1m), (1n), (1p) or (2) changes  
24 during a taxable year, the taxpayer shall compute the tax for that taxable year by the

1 methods applicable to the federal income tax under section 15 of the internal revenue  
2 code.

3 **\*-1917/1.19\* SECTION 1705.** 71.06 (2s) (b) of the statutes is amended to read:

4 71.06 (2s) (b) For taxable years beginning after December 31, 1997, and before  
5 January 1, 2000, with respect to nonresident individuals, including individuals  
6 changing their domicile into or from this state, the tax brackets under subs. (1m) and  
7 (2) (c) and (d) shall be multiplied by a fraction, the numerator of which is Wisconsin  
8 adjusted gross income and the denominator of which is federal adjusted gross  
9 income. In this paragraph, for married persons filing separately “adjusted gross  
10 income” means the separate adjusted gross income of each spouse, and for married  
11 persons filing jointly “adjusted gross income” means the total adjusted gross income  
12 of both spouses. If an individual and that individual’s spouse are not both domiciled  
13 in this state during the entire taxable year, the tax brackets under subs. (1m) and  
14 (2) (c) and (d) on a joint return shall be multiplied by a fraction, the numerator of  
15 which is their joint Wisconsin adjusted gross income and the denominator of which  
16 is their joint federal adjusted gross income.

17 **\*-1917/1.20\* SECTION 1706.** 71.06 (2s) (c) of the statutes is created to read:

18 71.06 (2s) (c) For taxable years beginning after December 31, 1999, and before  
19 January 1, 2001, with respect to nonresident individuals, including individuals  
20 changing their domicile into or from this state, the tax brackets under subs. (1n) and  
21 (2) (e) and (f) shall be multiplied by a fraction, the numerator of which is Wisconsin  
22 adjusted gross income and the denominator of which is federal adjusted gross  
23 income. In this paragraph, for married persons filing separately “adjusted gross  
24 income” means the separate adjusted gross income of each spouse, and for married  
25 persons filing jointly “adjusted gross income” means the total adjusted gross income

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

6 **\*-1917/1.21\* SECTION 1707.** 71.06 (2s) (d) of the statutes is created to read:

7 71.06 (2s) (d) For taxable years beginning after December 31, 2000, with  
8 respect to nonresident individuals, including individuals changing their domicile  
9 into or from this state, the tax brackets under subs. (1p) and (2) (g) and (h) shall be  
10 multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income  
11 and the denominator of which is federal adjusted gross income. In this paragraph,  
12 for married persons filing separately "adjusted gross income" means the separate  
13 adjusted gross income of each spouse, and for married persons filing jointly "adjusted  
14 gross income" means the total adjusted gross income of both spouses. If an individual  
15 and that individual's spouse are not both domiciled in this state during the entire  
16 taxable year, the tax brackets under subs. (1p) and (2) (g) and (h) on a joint return  
17 shall be multiplied by a fraction, the numerator of which is their joint Wisconsin  
18 adjusted gross income and the denominator of which is their joint federal adjusted  
19 gross income.

20 **\*b0569/1.6\* SECTION 1707t.** 71.07 (2dj) (am) 1. of the statutes is amended to  
21 read:

22 71.07 (2dj) (am) 1. Modify "member of a targeted group", as defined in section  
23 51 (d) of the internal revenue code as amended to December 31, 1995, to include  
24 persons unemployed as a result of a business action subject to s. 109.07 (1m) and

1 ~~persons specified under 29 USC 1651 (a) dislocated workers, as defined in 29 USC~~  
2 ~~2801 (9), and to require a member of a targeted group to be a resident of this state.~~

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

5 71.07 (2dj) (am) 2. Modify “designated local agency”, as defined in section 51  
6 (d) (15) of the internal revenue code, to include the ~~job training partnership act~~  
7 ~~organization~~ local workforce development board established under 29 USC 2832 for  
8 the area that includes the development zone in which the employe in respect to whom  
9 the credit under this subsection is claimed works, if the department of commerce  
10 approves the criteria used for certification, and the department of commerce.

11 \*-0549/1.1\* SECTION 1708. 71.07 (2dj) (am) 3. of the statutes is amended to  
12 read:

13 71.07 (2dj) (am) 3. Modify the rule for certification under section 51 (d) (16) (A)  
14 of the internal revenue code to allow certification within the ~~90-day~~ period beginning  
15 with the first day of employment of the employe ~~by the claimant.~~

16 \*b0676/1.1\* SECTION 1708g. 71.07 (2dx) (b) (intro.) of the statutes is amended  
17 to read:

18 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in s. 73.03 (35) and subject  
19 to s. 560.785, for any taxable year for which the person is certified under s. 560.765  
20 (3), any person may claim as a credit against taxes imposed on the person’s income  
21 from the person’s business activities in a development zone the following amounts:

22 \*-0550/1.1\* SECTION 1709. 71.07 (2dx) (b) 4. of the statutes is amended to read:

23 71.07 (2dx) (b) 4. The amount determined by multiplying the amount  
24 determined under s. 560.785 (1) (b) (~~bm~~) by the number of full-time jobs retained,  
25 as provided in the rules under s. 560.785, excluding jobs for which a credit has been

1 claimed under sub. (2dj), in a an enterprise development zone under s. 560.797 and  
2 filled by a member of a targeted group for which significant capital investment was  
3 made and by then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

4 **\*b0438/2.3\* SECTION 1709c.** 71.07 (2dy) of the statutes is created to read:

5 71.07 (2dy) SUSTAINABLE URBAN DEVELOPMENT ZONE CREDIT. (a) *Definitions.* In  
6 this subsection:

7 1. "Brownfield" has the meaning given in sub. (2dx) (a) 1.

8 2. "Environmental remediation" means removal or containment of  
9 environmental pollution, as defined in s. 299.01 (4), and restoration of soil or  
10 groundwater that is affected by environmental pollution, as defined in s. 299.01 (4),  
11 in a brownfield and investigation unless the investigation determines that  
12 remediation is required but remediation is not undertaken.

13 (b) *Credit.* For any taxable year for which the person is certified under s. 292.77  
14 (5), a person may claim as a credit against taxes imposed under this subchapter 50%  
15 of the amount expended for environmental remediation under the program under s.  
16 292.77.

17 (c) *Administration.* Subsection (2dx) (c), (d) and (e), as it applies to the credit  
18 under sub. (2dx), applies to the credit under this subsection.

19 **\*b0678/5.10\* SECTION 1710d.** 71.07 (3m) (a) 1. b. of the statutes is amended  
20 to read:

21 71.07 (3m) (a) 1. b. For partnerships except publicly traded partnerships  
22 treated as corporations under s. 71.22 (1) (1g), or limited liability companies, except  
23 limited liability companies treated as corporations under s. 71.22 (1) (1g), "claimant"  
24 means each individual partner or member.

25 **\*-1917/1.22\* SECTION 1711.** 71.07 (5) (a) 7. of the statutes is created to read:

1           71.07 (5) (a) 7. Miscellaneous itemized deductions under the Internal Revenue  
2 Code, without regard to whether such deductions are subject to the 2% floor as  
3 described in section 67 of the Internal Revenue Code, except that the general  
4 prohibition in this subdivision does not apply to dues paid to a professional society  
5 or a labor union.

6           \*~~0574/1.1~~\* SECTION 1712. 71.07 (5) (a) 8. of the statutes is created to read:

7           71.07 (5) (a) 8. Any employment-related educational expense that is claimed  
8 as an itemized deduction under the Internal Revenue Code to the extent that such  
9 an amount is also claimed as a subtract modification under s. 71.05 (6) (b) 28.

10           \*~~1917/1.23~~\* SECTION 1713. 71.07 (5m) (e) of the statutes is created to read:

11           71.07 (5m) (e) *Sunset*. No new claim may be filed under this subsection for a  
12 taxable year that begins after December 31, 1999.

13           \*~~1917/1.24~~\* SECTION 1714. 71.07 (6) (am) 2. c. of the statutes is amended to  
14 read:

15           71.07 (6) (am) 2. c. For taxable years beginning after December 31, 1999, and  
16 before January 1, 2001, 2.75% of the earned income of the spouse with the lower  
17 earned income, but not more than ~~\$385~~ \$440.

18           \*~~1917/1.25~~\* SECTION 1715. 71.07 (6) (am) 2. d. of the statutes is amended to  
19 read:

20           71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, 3%  
21 of the earned income of the spouse with the lower earned income, but not more than  
22 ~~\$420~~ \$480.

23           \*~~1917/1.26~~\* SECTION 1716. 71.07 (8) (d) of the statutes is created to read:

24           71.07 (8) (d) No new claim may be filed under this subsection for a taxable year  
25 that begins after December 31, 1999.