

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

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

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

9 71.30 (3) (eon) Sustainable urban development zone credit under s. 71.28 (1dy).

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

11 71.30 (10) ENDANGERED RESOURCES. (a) *Definitions.* In this subsection:

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

13 2. “Endangered resources program” means purchasing or improving land or
14 habitats for any native Wisconsin endangered or threatened species, as defined in
15 s. 29.604 (2) (a) or (b), or for any nongame species, as defined in s. 29.001 (60);
16 conducting the natural heritage inventory program under s. 23.27 (3); conducting
17 wildlife and resource research and surveys; providing wildlife management services;
18 providing for wildlife damage control or the payment of claims for damage associated
19 with endangered or threatened species; and the payment of administrative expenses
20 related to the administration of this subsection.

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

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

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

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

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

17 (d) *Errors; insufficient refund.* If a corporation is owed a refund that is less than
18 the amount designated on the return for the endangered resources program, after
19 attachment and crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections,
20 the department shall reduce the designation for the endangered resources program
21 to reflect the actual amount of the refund the corporation is otherwise owed.

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

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

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

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

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

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

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

18 (i) *Appropriations.* From the moneys received from designations for the
19 endangered resources program, an amount equal to the sum of administrative
20 expenses certified under par. (h) 1. shall be deposited into the general fund and
21 credited to the appropriation under s. 20.566 (1) (hp), and the net amount remaining
22 certified under par. (h) 3. shall be deposited into the conservation fund and credited
23 to the appropriation under s. 20.370 (1) (fs).

24 (j) *Refunds.* An amount designated for the endangered resources program
25 under this subsection is not subject to refund to a corporation that designates a

1 donation under par. (b) unless the corporation submits information to the
2 satisfaction of the department within 18 months from the date that taxes are due
3 from the corporation or from the date that the corporation filed the return, whichever
4 is later, that the amount designated is clearly in error. A refund granted by the
5 department under this paragraph shall be deducted from the moneys received under
6 this subsection in the fiscal year that the refund is certified under 71.75 (7).

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

8 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
9 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1dy) and (3)
10 and passed through to shareholders.

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

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

13 71.34 (1g) (f) “~~Internal revenue code~~ Revenue Code” for tax-option
14 corporations, for taxable years that begin after December 31, 1990, and before
15 January 1, 1992, means the federal ~~internal revenue code~~ Internal Revenue Code as
16 amended to December 31, 1990, and as amended by P.L. 102–227, P.L. 102–486, P.L.
17 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L.~~
18 105–206 and P.L. 105–277, and as indirectly affected in the provisions applicable to
19 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803
20 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99–514 and section
21 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,
22 P.L. 101–508, P.L. 102–227, P.L. 102–486, P.L. 103–66, P.L. 104–188, excluding
23 section 1311 of P.L. 104–188, ~~and P.L. 105–34, P.L. 105–206 and P.L. 105–277~~, except
24 that section 1366 (f) (relating to pass-through of items to shareholders) is modified
25 by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375.

1 The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at
2 the same time as for federal purposes. Amendments to the federal ~~internal revenue~~
3 ~~code~~ Internal Revenue Code enacted after December 31, 1990, do not apply to this
4 paragraph with respect to taxable years beginning after December 31, 1990, and
5 before January 1, 1992, except that changes to the ~~internal revenue code~~ Internal
6 Revenue Code made by P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188,
7 excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L.
8 105-277 and changes that indirectly affect provisions applicable to this subchapter
9 made by P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section
10 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for
11 Wisconsin purposes at the same time as for federal purposes.

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

13 71.34 (1g) (g) “~~Internal revenue code~~ Revenue Code” for tax-option
14 corporations, for taxable years that begin after December 31, 1991, and before
15 January 1, 1993, means the federal ~~internal revenue code~~ Internal Revenue Code as
16 amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227,
17 and as amended by P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
18 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, P.L. 104-188, excluding section
19 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
20 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
21 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
22 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
23 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
24 excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
25 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, P.L.

1 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and
2 P.L. 105-277, except that section 1366 (f) (relating to pass-through of items to
3 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
4 sections 1374 and 1375. The ~~internal revenue code~~ Internal Revenue Code applies
5 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
6 federal ~~internal revenue code~~ Internal Revenue Code enacted after
7 December 31, 1991, do not apply to this paragraph with respect to taxable years
8 beginning after December 31, 1991, and before January 1, 1993, except that
9 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 102-318,
10 P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and
11 P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that indirectly affect the
12 provisions applicable to this subchapter made by P.L. 102-318, P.L. 102-486, P.L.
13 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L.
14 105-206 and P.L. 105-277, apply for Wisconsin purposes at the same time as for
15 federal purposes.

16 ***b0649/1.5* SECTION 1748f.** 71.34 (1g) (h) of the statutes is amended to read:
17 71.34 (1g) (h) “~~Internal revenue code~~ Revenue Code” for tax-option
18 corporations, for taxable years that begin after December 31, 1992, and before
19 January 1, 1994, means the federal ~~internal revenue code~~ Internal Revenue Code as
20 amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227,
21 and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150,
22 13171, 13174 and 13203 of P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section
23 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
24 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
25 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821

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

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

20 71.34 (1g) (i) “~~Internal revenue code~~ Revenue Code” for tax-option
21 corporations, for taxable years that begin after December 31, 1993, and before
22 January 1, 1995, means the federal ~~internal revenue code~~ Internal Revenue Code as
23 amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227
24 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66,
25 and as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding

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

1 104–191, P.L. 104–193 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277, apply for
2 Wisconsin purposes at the same time as for federal purposes.

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

4 71.34 (1g) (j) “Internal ~~revenue code~~ Revenue Code” for tax-option
5 corporations, for taxable years that begin after December 31, 1994, and before
6 January 1, 1996, means the federal ~~internal revenue code~~ Internal Revenue Code as
7 amended to December 31, 1994, excluding sections 103, 104 and 110 of P.L. 102–227
8 and sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, and as
9 amended by P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311 and 1605
10 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.
11 105–277, and as indirectly affected in the provisions applicable to this subchapter
12 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
13 (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
14 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
15 102–227, excluding sections 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L.
16 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and
17 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
18 104–188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104–188, P.L.
19 104–191, P.L. 104–193 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277, except that
20 section 1366 (f) (relating to pass-through of items to shareholders) is modified by
21 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The
22 ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at the
23 same time as for federal purposes. Amendments to the federal ~~internal revenue code~~
24 Internal Revenue Code enacted after December 31, 1994, do not apply to this
25 paragraph with respect to taxable years beginning after December 31, 1994, and

1 before January 1, 1996, except changes to the ~~internal revenue code~~ Internal
2 Revenue Code made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311
3 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 ~~and~~, P.L. 105-34, P.L. 105-206
4 and P.L. 105-277 and changes that indirectly affect the provisions applicable to this
5 subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311
6 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 ~~and~~, P.L. 105-34, P.L. 105-206
7 and P.L. 105-277, apply for Wisconsin purposes at the same time as for federal
8 purposes.

9 ***b0649/1.5* SECTION 1748i.** 71.34 (1g) (k) of the statutes is amended to read:
10 71.34 (1g) (k) “~~Internal revenue code~~ Revenue Code” for tax-option
11 corporations, for taxable years that begin after December 31, 1995, and before
12 January 1, 1997, means the federal ~~internal revenue code~~ Internal Revenue Code as
13 amended to December 31, 1995, excluding sections 103, 104 and 110 of P.L. 102-227
14 and sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as
15 amended by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L.
16 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 ~~and~~, P.L. 105-34, P.L. 105-206 and
17 P.L. 105-277, and as indirectly affected in the provisions applicable to this
18 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)
19 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008
20 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
21 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L.
22 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
23 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
24 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L.
25 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 ~~and~~, P.L. 105-34, P.L. 105-206 and

1 P.L. 105-277, except that section 1366 (f) (relating to pass-through of items to
2 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
3 sections 1374 and 1375. The ~~internal revenue code~~ Internal Revenue Code applies
4 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
5 federal ~~internal revenue code~~ Internal Revenue Code enacted after
6 December 31, 1995, do not apply to this paragraph with respect to taxable years
7 beginning after December 31, 1995, and before January 1, 1997, except that
8 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections
9 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
10 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that indirectly
11 affect the provisions applicable to this subchapter made by P.L. 104-188, excluding
12 sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193,
13 P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 apply for Wisconsin
14 purposes at the same time as for federal purposes.

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

16 71.34 (1g) (L) “Internal Revenue Code” for tax-option corporations, for taxable
17 years that begin after December 31, 1996, and before January 1, 1998, means the
18 federal Internal Revenue Code as amended to December 31, 1996, excluding
19 sections 103, 104 and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174
20 and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605
21 (d) of P.L. 104-188, and as amended by P.L. 105-33 and, P.L. 105-34, P.L. 105-206
22 and P.L. 105-277, and as indirectly affected in the provisions applicable to this
23 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)
24 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008
25 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.

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

17 ***b0649/1.5* SECTION 1748k.** 71.34 (1g) (m) of the statutes is amended to read:
18 71.34 (1g) (m) “Internal Revenue Code” for tax-option corporations, for taxable
19 years that begin after December 31, 1997, and before January 1, 1999, means the
20 federal Internal Revenue Code as amended to December 31, 1997, excluding sections
21 103, 104 and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174 and
22 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d)
23 of P.L. 104–188, and as amended by P.L. 105–178, P.L. 105–206 and P.L. 105–277,
24 and as indirectly affected in the provisions applicable to this subchapter by P.L.
25 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812

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

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

19 71.34 (1g) (n) "Internal Revenue Code" for tax-option corporations, for taxable
20 years that begin after December 31, 1998, means the federal Internal Revenue Code
21 as amended to December 31, 1998, excluding sections 103, 104 and 110 of P.L.
22 102-227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66 and
23 sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, and as
24 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
25 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821

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

14 ***b0649/1.5* SECTION 1748m.** 71.365 (1m) of the statutes is amended to read:
15 71.365 (1m) TAX-OPTION CORPORATIONS; DEPRECIATION. A tax-option corporation
16 may compute amortization and depreciation under either the federal ~~internal~~
17 ~~revenue code~~ Internal Revenue Code as amended to December 31, ~~1997~~ 1998, or the
18 federal ~~internal revenue code~~ Internal Revenue Code in effect for the taxable year
19 for which the return is filed, except that property first placed in service by the
20 taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s.
21 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the ~~internal~~
22 ~~revenue code~~ Internal Revenue Code as amended to December 31, 1980, and
23 property first placed in service in taxable year 1981 or thereafter but before
24 January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be
25 depreciated under the ~~internal revenue code~~ Internal Revenue Code as amended to

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

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

19 *b0649/1.5* SECTION 1748p. 71.42 (2) (e) of the statutes is amended to read:

20 71.42 (2) (e) For taxable years that begin after December 31, 1990, and before
21 January 1, 1992, "~~internal revenue code~~ Internal Revenue Code" means the federal
22 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1990,
23 and as amended by P.L. 102–227, P.L. 102–486, P.L. 103–66, P.L. 104–188, excluding
24 section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L. 105–277, and
25 as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.

1 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, P.L. 102-486, P.L.
2 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L.
3 105-206 and P.L. 105-277, except that "~~internal revenue code~~ Internal Revenue
4 Code" does not include section 847 of the federal ~~internal revenue code~~ Internal
5 Revenue Code. The ~~internal revenue code~~ Internal Revenue Code applies for
6 Wisconsin purposes at the same time as for federal purposes. Amendments to the
7 federal ~~internal revenue code~~ Internal Revenue Code enacted after
8 December 31, 1990, do not apply to this paragraph with respect to taxable years
9 beginning after December 31, 1990, and before January 1, 1992, except that
10 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 102-227,
11 P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and
12 P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that indirectly affect the
13 federal ~~internal revenue code~~ Internal Revenue Code made by P.L. 102-227, P.L.
14 102-486, P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L.
15 105-34, P.L. 105-206 and P.L. 105-277, apply for Wisconsin purposes at the same
16 time as for federal purposes.

17 *b0649/1.5* SECTION 1748q. 71.42 (2) (f) of the statutes is amended to read:
18 71.42 (2) (f) For taxable years that begin after December 31, 1991, and before
19 January 1, 1993, "~~internal revenue code~~ Internal Revenue Code" means the federal
20 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1991,
21 excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L.
22 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and
23 13174 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L.
24 105-34, P.L. 105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514,
25 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,

1 P.L. 101–508, P.L. 102–227, excluding sections 103, 104 and 110 of P.L. 102–227, P.L.
2 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13171 and
3 13174 of P.L. 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L.
4 105–34, P.L. 105–206 and P.L. 105–277, except that “~~internal revenue code~~ Internal
5 Revenue Code” does not include section 847 of the federal ~~internal revenue code~~
6 Internal Revenue Code. The ~~internal revenue code~~ Internal Revenue Code applies
7 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
8 federal ~~internal revenue code~~ Internal Revenue Code enacted after
9 December 31, 1991, do not apply to this paragraph with respect to taxable years
10 beginning after December 31, 1991, and before January 1, 1993, except that
11 changes to the internal revenue code made by P.L. 102–318, P.L. 102–486, P.L.
12 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L.
13 105–206 and P.L. 105–277 and changes that indirectly affect the federal internal
14 revenue code made by P.L. 102–318, P.L. 102–486, P.L. 103–66, P.L. 104–188,
15 excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L.
16 105–277, apply for Wisconsin purposes at the same time as for federal purposes.

17 ***b0649/1.5* SECTION 1748r.** 71.42 (2) (g) of the statutes is amended to read:
18 71.42 (2) (g) For taxable years that begin after December 31, 1992, and before
19 January 1, 1994, “~~internal revenue code~~ Internal Revenue Code” means the federal
20 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1992,
21 excluding sections 103, 104 and 110 of P.L. 102–227, and as amended by P.L. 103–66,
22 excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L.
23 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L.
24 105–34, P.L. 105–206 and P.L. 105–277, and as indirectly affected by P.L. 99–514,
25 P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,

1 P.L. 101–508, P.L. 102–227, excluding sections 103, 104 and 110 of P.L. 102–227, P.L.
2 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113,
3 13150, 13171, 13174 and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding
4 section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206 and P.L. 105–277, except
5 that “~~internal revenue code~~ Internal Revenue Code” does not include section 847 of
6 the federal ~~internal revenue code~~ Internal Revenue Code. The ~~internal revenue code~~
7 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
8 purposes. Amendments to the federal ~~internal revenue code~~ Internal Revenue Code
9 enacted after December 31, 1992, do not apply to this paragraph with respect to
10 taxable years beginning after December 31, 1992, and before January 1, 1994,
11 except that changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L.
12 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L.
13 105–34, P.L. 105–206 and P.L. 105–277 and changes that indirectly affect the federal
14 ~~internal revenue code~~ Internal Revenue Code made by P.L. 103–66, P.L. 103–465,
15 P.L. 104–188, excluding section 1311 of P.L. 104–188, and P.L. 105–34, P.L. 105–206
16 and P.L. 105–277, apply for Wisconsin purposes at the same time as for federal
17 purposes.

18 ***b0649/1.5* SECTION 1748s.** 71.42 (2) (h) of the statutes is amended to read:
19 71.42 (2) (h) For taxable years that begin after December 31, 1993, and before
20 January 1, 1995, “~~internal revenue code~~ Internal Revenue Code” means the federal
21 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1993
22 excluding sections 103, 104 and 110 of P.L. 102–227 and sections 13113, 13150 (d),
23 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103–66, and as amended by P.L.
24 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7,
25 P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193 and,

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

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

1 71.42 (2) (i) For taxable years that begin after December 31, 1994, and before
2 January 1, 1996, “~~internal revenue code~~ Internal Revenue Code” means the federal
3 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1994,
4 excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d),
5 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L.
6 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.
7 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
8 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
9 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
10 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
11 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L.
12 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
13 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L.
14 105-34, P.L. 105-206 and P.L. 105-277, except that “~~internal revenue code~~ Internal
15 Revenue Code” does not include section 847 of the federal ~~internal revenue code~~
16 Internal Revenue Code. The ~~internal revenue code~~ Internal Revenue Code applies
17 for 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.
22 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.
23 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes
24 that indirectly affect the provisions applicable to this subchapter made by P.L. 104-7,
25 P.L. 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.

1 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for
2 Wisconsin purposes at the same time as for federal purposes.

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

4 71.42 (2) (j) For taxable years that begin after December 31, 1995, and before
5 January 1, 1997, "~~internal revenue code~~ Internal Revenue Code" means the federal
6 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1995,
7 excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d),
8 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as amended by P.L. 104-188,
9 excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191,
10 P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
11 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
12 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
13 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
14 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L.
15 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
16 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
17 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, except that "~~internal~~
18 ~~revenue code~~ Internal Revenue Code" does not include section 847 of the federal
19 ~~internal revenue code~~ Internal Revenue Code. The ~~internal revenue code~~ Internal
20 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 made by P.L. 104-188, excluding
25 sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193,

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

6 *b0649/1.5* SECTION 1748v. 71.42 (2) (k) of the statutes is amended to read:
7 71.42 (2) (k) For taxable years that begin after December 31, 1996, and before
8 January 1, 1998, "Internal Revenue Code" means the federal Internal Revenue Code
9 as amended to December 31, 1996, 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 amended by P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as
13 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
14 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
15 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
16 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L.
17 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
18 1123 (b), 1202 (c) 1204 (f), 1311 and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
19 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, except that
20 "Internal Revenue Code" does not include section 847 of the federal Internal Revenue
21 Code. The Internal Revenue Code applies for Wisconsin purposes at the same time
22 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
23 after December 31, 1996, do not apply to this paragraph with respect to taxable years
24 beginning after December 31, 1996, and before January 1, 1998, except that
25 changes to the Internal Revenue Code made by P.L. 105-33 and, P.L. 105-34, P.L.

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

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

6 71.42 (2) (L) For taxable years that begin after December 31, 1997, and before
7 January 1, 1999, “Internal Revenue Code” means the federal Internal Revenue Code
8 as amended to December 31, 1997, excluding sections 103, 104 and 110 of P.L.
9 102-227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66 and
10 sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104-188, and as
11 amended by P.L. 105-178, P.L. 105-206 and P.L. 105-277, and as indirectly affected
12 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,
13 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L.
14 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
15 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
16 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c) 1204 (f), 1311
17 and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L.
18 105-34, P.L. 105-178, P.L. 105-206 and P.L. 105-277, except that “Internal Revenue
19 Code” does not include section 847 of the federal Internal Revenue Code. The
20 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
21 purposes. Amendments to the federal Internal Revenue Code enacted after
22 December 31, 1997, do not apply to this paragraph with respect to taxable years
23 beginning after December 31, 1997, and before January 1, 1999, except that changes
24 to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206 and P.L. 105-277
25 and changes that indirectly affect the provisions applicable to this subchapter made

1 by P.L. 105–178, P.L. 105–206 and P.L. 105–277 apply for Wisconsin purposes at the
2 same time as for federal purposes.

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

4 71.42 (2) (m) For taxable years that begin after December 31, 1998, “Internal
5 Revenue Code” means the federal Internal Revenue Code as amended to
6 December 31, 1998, excluding sections 103, 104 and 110 of P.L. 102–227, sections
7 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66 and sections 1123 (b),
8 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, and as indirectly affected by P.L.
9 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
10 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104 and 110 of P.L.
11 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
12 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
13 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c) 1204 (f), 1311
14 and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
15 P.L. 105–178, P.L. 105–206 and P.L. 105–277, except that “Internal Revenue Code”
16 does not include section 847 of the federal Internal Revenue Code. The Internal
17 Revenue Code applies for Wisconsin purposes at the same time as for federal
18 purposes. Amendments to the federal Internal Revenue Code enacted after
19 December 31, 1998, do not apply to this paragraph with respect to taxable years
20 beginning after December 31, 1998.

21 ***b0677/3.3* SECTION 1748y.** 71.43 (1) of the statutes is amended to read:

22 71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the
23 counties, cities, villages and towns, there shall be assessed, levied, collected and paid
24 a tax as provided under this chapter on all Wisconsin net incomes of corporations
25 ~~which that~~ are not subject to the franchise tax under sub. (2) and ~~which that~~ own

1 property within this state; that derive income from sources within this state or from
2 activities that are attributable to this state; or whose business within this state
3 during the taxable year, except as provided under s. 71.23 (3), consists exclusively
4 of foreign commerce, interstate commerce, or both; except as exempted under ss.
5 71.26 (1) and 71.45 (1). This section shall not be construed to prevent or affect the
6 correction of errors or omissions in the assessments of income for former years under
7 s. 71.74 (1) and (2).

8 ***b0438/2.10* SECTION 1749k.** 71.45 (2) (a) 10. of the statutes is amended to
9 read:

10 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
11 computed under s. 71.47 (1dd) to ~~(1dx)~~ (1dy) and not passed through by a
12 partnership, limited liability company or tax-option corporation that has added that
13 amount to the partnership's, limited liability company's or tax-option corporation's
14 income under s. 71.21 (4) or 71.34 (1) (g) and the amount of credit computed under
15 s. 71.47 (1), (3), (4) and (5).

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

18 71.45 (2) (a) 13. By adding or subtracting, as appropriate, the difference
19 between the depreciation deduction under the federal Internal Revenue Code as
20 amended to December 31, ~~1997~~ 1998 and the depreciation deduction under the
21 federal Internal Revenue Code in effect for the taxable year for which the return is
22 filed, so as to reflect the fact that the insurer may choose between these 2 deductions,
23 except that property first placed in service by the taxpayer on or after
24 January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br),
25 1985 stats., is required to be depreciated under the Internal Revenue Code as

1 amended to December 31, 1980, and property first placed in service in taxable year
2 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985
3 stats., is required to be depreciated under the Internal Revenue Code as amended
4 to December 31, 1980, shall continue to be depreciated under the Internal Revenue
5 Code as amended to December 31, 1980.

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

8 71.45 (3) APPORTIONMENT. (intro.) ~~With respect~~ Except as provided in par. (c),
9 to determine Wisconsin income for purposes of the franchise tax, domestic insurers
10 ~~not engaged in the sale of life insurance but which that,~~ in the taxable year, have
11 ~~collected~~ received premiums, other than life insurance premiums, written on
12 ~~subjects of~~ for insurance on property or risks resident, located or to be performed
13 outside this state, ~~there shall be subtracted from~~ multiply the net income figure
14 derived by application of sub. (2) (a) ~~to arrive at Wisconsin income constituting the~~
15 ~~measure of the franchise tax an amount calculated by multiplying such adjusted~~
16 ~~federal taxable income~~ by the arithmetic average of the following 2 percentages:

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

18 71.45 (3) (a) The Subject to par. (c), the percentage determined by dividing the
19 sum of total direct premiums written on all property and risks for insurance other
20 than life insurance, on subjects of insurance resident, located or to be performed in
21 this state, and assumed premiums written for reinsurance, other than life insurance,
22 with respect to all property and risks resident, located or to be performed in this
23 state, by the sum of direct premiums written for insurance on all property and risks,
24 other than life insurance, wherever located during the taxable year, as reflects, and
25 assumed premiums written on insurance for reinsurance on all property and risks,

1 other than life insurance, ~~where the subject of insurance was resident, located or to~~
2 ~~be performed outside this state wherever located.~~ In this paragraph, “direct
3 premiums” means direct premiums as reported for the taxable year on an annual
4 statement that is filed by the insurer with the commissioner of insurance. In this
5 paragraph, “assumed premiums” means assumed reinsurance premiums from
6 domestic insurance companies as reported for the taxable year on an annual
7 statement that is filed by the commissioner of insurance.

8 *~~1837/5.23~~* **SECTION 1752.** 71.45 (3) (b) of the statutes is renumbered 71.45
9 (3) (b) 1. and amended to read:

10 71.45 (3) (b) 1. The Subject to par. (c), the percentage of determined by dividing
11 the payroll, exclusive of life insurance payroll, paid in this state in the taxable year
12 by total payroll, exclusive of life insurance payroll, paid everywhere in the taxable
13 year as reflects such compensation paid outside this state.

14 2. Compensation is paid outside this state if the individual’s service is
15 performed entirely outside this state; or the individual’s service is performed both
16 within and without this state, but the service performed within is incidental to the
17 individual’s service without this state; or some service is performed without this
18 state and the base of operations, or if there is no base of operations, the place from
19 which the service is directed or controlled is without this state, or the base of
20 operations or the place from which the service is directed or controlled is not in any
21 state in which some part of the service is performed, but the individual’s residence
22 is outside this state.

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

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

4 2. For taxable years beginning after December 31, 2001, and before January
5 1, 2003, the percentage under par. (a) represents 85% of the average of the amounts
6 under pars. (a) and (b) 1.

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

11 *~~1837/5.24~~* SECTION 1753. 71.45 (3m) of the statutes is amended to read:

12 71.45 (3m) ARITHMETIC AVERAGE. The Except as provided in sub. (3) (c), the
13 arithmetic average of the 2 percentages referred to in sub. (3) shall be applied to the
14 net income figure arrived at by the successive application of sub. (2) (a) and (b) with
15 respect to Wisconsin insurers to which sub. (2) (a) and (b) applies and which have
16 collected premiums written upon insurance, other than life insurance, where the
17 subject of such insurance was resident, located or to be performed outside this state,
18 to arrive at Wisconsin income constituting the measure of the franchise tax.

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

20 71.45 (6) PARTNERSHIPS AND LIMITED LIABILITY COMPANIES. (a) A general or
21 limited partner's share of the numerator and denominator of a partnership's
22 apportionment fractions under this section are included in the numerator and
23 denominator of the general or limited partner's apportionment fractions under this
24 section.

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

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

8 71.47 (1dj) (am) 1. Modify "member of a targeted group", as defined in section
9 51 (d) of the internal revenue code as amended to December 31, 1995, to include
10 persons unemployed as a result of a business action subject to s. 109.07 (1m) and
11 ~~persons specified under 29 USC 1651 (a) dislocated workers, as defined in 29 USC~~
12 2801 (9), and to require a member of a targeted group to be a resident of this state.

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

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

21 ***-0549/1.3* SECTION 1755.** 71.47 (1dj) (am) 3. of the statutes is amended to
22 read:

23 71.47 (1dj) (am) 3. Modify the rule for certification under section 51 (d) (16) (A)
24 of the internal revenue code to allow certification within the ~~90-day~~ period beginning
25 with the first day of employment of the employe ~~by the claimant.~~

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

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

8 ***-0550/1.3* SECTION 1756.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

9 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
10 determined under s. 560.785 (1) ~~(b)~~ (bm) by the number of full-time jobs retained,
11 as provided in the rules under s. 560.785, excluding jobs for which a credit has been
12 claimed under sub. (1dj), in a an enterprise development zone under s. 560.797 and
13 filled by a member of a targeted group for which significant capital investment was
14 made and by then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

15 ***b0438/2.11* SECTION 1756h.** 71.47 (1dy) of the statutes is created to read:

16 71.47 (1dy) SUSTAINABLE URBAN DEVELOPMENT ZONE CREDIT. (a) *Definitions.* In
17 this subsection:

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

19 2. "Environmental remediation" means removal or containment of
20 environmental pollution, as defined in s. 299.01 (4), and restoration of soil or
21 groundwater that is affected by environmental pollution, as defined in s. 299.01 (4),
22 in a brownfield and investigation unless the investigation determines that
23 remediation is required but remediation is not undertaken.

24 (b) *Credit.* For any taxable year for which the person is certified under s. 292.77
25 (5), a person may claim as a credit against taxes imposed under this subchapter 50%

1 of the amount expended for environmental remediation under the program under s.
2 292.77.

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

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

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

11 ***-1837/5.25* SECTION 1758.** 71.47 (4) (a) of the statutes is amended to read:

12 71.47 (4) (a) *Credit*. Any corporation may credit against taxes otherwise due
13 under this chapter an amount equal to 5% of the amount obtained by subtracting
14 from the corporation’s qualified research expenses, as defined in section 41 of the
15 internal revenue code, except that “qualified research expenses” includes only
16 expenses incurred by the claimant, incurred for research conducted in this state for
17 the taxable year, except that a taxpayer may elect the alternative computation under
18 section 41 (c) (4) of the Internal Revenue Code and that election applies until the
19 department permits its revocation and except that “qualified research expenses”
20 does not include compensation used in computing the credit under subs. (1dj) and
21 (1dx), the corporation’s base amount, as defined in section 41 (c) of the internal
22 revenue code, except that gross receipts used in calculating the base amount means
23 gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2. ~~and~~,
24 (d), (dc), (dg), (dn) and (dr). Section 41 (h) of the internal revenue code does not apply
25 to the credit under this paragraph.

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

2 71.47 (4) (i) *Nonclaimants.* The credits under this subsection may not be
3 claimed by a partnership, except a publicly traded partnership treated as a
4 corporation under s. 71.22 (1) (1g), limited liability company, except a limited liability
5 company treated as a corporation under s. 71.22 (1) (1g), or tax-option corporation
6 or by partners, including partners of a publicly traded partnership, members of a
7 limited liability company or shareholders of a tax-option corporation.

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

9 71.49 (1) (eon) Sustainable urban development zone credit under s. 71.47 (1dy).

10 ***-1917/1.30* SECTION 1762.** 71.54 (1) (d) (intro.) of the statutes is amended to
11 read:

12 71.54 (1) (d) *1991 and thereafter to 1999.* (intro.) The amount of any claim filed
13 in 1991 ~~and thereafter to 1999~~ and based on property taxes accrued or rent
14 constituting property taxes accrued during the previous year is limited as follows:

15 ***-1917/1.31* SECTION 1763.** 71.54 (1) (e) of the statutes is created to read:

16 71.54 (1) (e) *2000 and thereafter.* The amount of any claim filed in 2000 and
17 thereafter and based on property taxes accrued or rent constituting property taxes
18 accrued during the previous year is limited as follows:

19 1. If the household income was \$8,000 or less in the year to which the claim
20 relates, the claim is limited to 80% of the property taxes accrued or rent constituting
21 property taxes accrued or both in that year on the claimant's homestead.

22 2. If the household income was more than \$8,000 in the year to which the claim
23 relates, the claim is limited to 80% of the amount by which the property taxes accrued
24 or rent constituting property taxes accrued or both in that year on the claimant's
25 homestead exceeds 11.8% of the household income exceeding \$8,000.

1 3. No credit may be allowed if the household income of a claimant exceeds
2 \$20,290.

3 *~~0494/2.1~~* SECTION 1764. 71.54 (2) (a) (intro.) of the statutes is amended to
4 read:

5 71.54 (2) (a) (intro.) Property taxes accrued or rent constituting property taxes
6 accrued shall be reduced by one-twelfth for each month or portion of a month for
7 which the claimant received relief from any county under s. 59.53 (21) equal to or in
8 excess of \$400, participated in Wisconsin works under s. 49.147 (4) or (5) or 49.148
9 (1m) or received assistance under s. 49.19, except assistance received:

10 *b0678/5.28* SECTION 1764q. 71.58 (1) (c) of the statutes is amended to read:

11 71.58 (1) (c) For partnerships except publicly traded partnerships treated as
12 corporations under s. 71.22 (~~1~~) (1g), “claimant” means each individual partner.

13 *b0678/5.28* SECTION 1764s. 71.58 (1) (cm) of the statutes is amended to read:

14 71.58 (1) (cm) For limited liability companies, except limited liability
15 companies treated as corporations under s. 71.22 (~~1~~) (1g), “claimant” means each
16 individual member.

17 *~~1917/1.32~~* SECTION 1784. 71.64 (9) (b) of the statutes is renumbered 71.64
18 (9) (b) (intro.) and amended to read:

19 71.64 (9) (b) (intro.) The department shall from time to time adjust the
20 withholding tables to reflect any changes in income tax rates, any applicable surtax
21 or any changes in dollar amounts in s. 71.06 (1), (1m), (1n), (1p) and (2) resulting from
22 statutory changes, except ~~that the~~ as follows:

23 1. The department may not adjust the withholding tables to reflect the changes
24 in rates in s. 71.06 (1m) and (2) (c) and (d) and any changes in dollar amounts with
25 respect to bracket indexing under s. 71.06 (2e), with respect to changes in rates under

1 s. 71.06 (1m) and (2) (c) and (d), and with respect to standard deduction indexing
2 under s. 71.05 (22) (ds) for any taxable year that begins before January 1, 2000.

3 (c) The tables shall account for the working families tax credit under s. 71.07
4 (5m), subject to s. 71.07 (5m) (e). The tables shall be extended to cover from zero to
5 10 withholding exemptions, shall assume that the payment of wages in each pay
6 period will, when multiplied by the number of pay periods in a year, reasonably
7 reflect the annual wage of the employe from the employer and shall be based on the
8 further assumption that the annual wage will be reduced for allowable deductions
9 from gross income. The department may determine the length of the tables and a
10 reasonable span for each bracket. In preparing the tables the department shall
11 adjust all withholding amounts not an exact multiple of 10 cents to the next highest
12 figure that is a multiple of 10 cents. The department shall also provide instructions
13 with the tables for withholding with respect to quarterly, semiannual and annual pay
14 periods.

15 ***-1917/1.33* SECTION 1785.** 71.64 (9) (b) 2. of the statutes is created to read:

16 71.64 (9) (b) 2. The department shall adjust the withholding tables to reflect
17 the changes in rates in s. 71.06 (1n), (1p) and (2) (e), (f), (g) and (h) and any changes
18 in dollar amounts with respect to bracket indexing, with respect to changes in rates
19 under s. 71.06 (1p) and (2) (g) and (h) on July 1, 2000.

20 ***-1917/1.34* SECTION 1786.** 71.67 (4) (a) of the statutes is amended to read:

21 71.67 (4) (a) The administrator of the lottery division in the department under
22 ch. 565 shall withhold from any lottery prize of \$2,000 or more an amount determined
23 by multiplying the amount of the prize by the highest rate applicable to individuals
24 under s. 71.06 (1) ~~or~~, (1m), (1n) or (1p). The administrator shall deposit the amounts
25 withheld, on a monthly basis, as would an employer depositing under s. 71.65 (3) (a).

1 ***-1917/1.35* SECTION 1787.** 71.67 (5) (a) of the statutes is amended to read:

2 71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and
3 manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any
4 payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount
5 determined by multiplying the amount of the payment by the highest rate applicable
6 to individuals under s. 71.06 (1) (a) to (c) ~~or, (1m), (1n) or (1p)~~ if the amount of the
7 payment is more than \$1,000.

8 ***-0762/1.1* SECTION 1788.** 71.75 (8) of the statutes is amended to read:

9 71.75 (8) A refund payable on the basis of a separate return shall be issued to
10 the person who filed the return. A refund payable on the basis of a joint return shall
11 be issued jointly to the persons who filed the return, except that, if a judgment of
12 divorce under ch. 767 apportions any refund that may be due the formerly married
13 persons to one of the former spouses, or between the spouses, and if they include with
14 their income tax return a copy of that portion of the judgment of divorce that relates
15 to the apportionment of their tax refund, the department shall issue the refund to
16 the person to whom the refund is awarded under the terms of the judgment of divorce
17 or the department shall issue one check to each of the former spouses according to
18 the apportionment terms of the judgment.

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

20 73.03 (2a) To prepare, have published and distribute to each property tax
21 assessor and to others who so request assessment manuals. The manual shall
22 discuss and illustrate accepted assessment methods, techniques and practices with
23 a view to more nearly uniform and more consistent assessments of property at the
24 local level. The manual shall be amended by the department from time to time to
25 reflect advances in the science of assessment, court decisions concerning assessment

1 practices, costs, and statistical and other information considered valuable to local
2 assessors by the department. The manual shall incorporate standards for the
3 assessment of all types of renewable energy resource systems used in this state as
4 soon as such systems are used in sufficient numbers and sufficient data exists to
5 allow the formulation of valid guidelines. The manual shall incorporate standards,
6 which the department of revenue and the state historical society of Wisconsin shall
7 develop, for the assessment of nonhistoric property in historic districts and for the
8 assessment of historic property, including but not limited to property that is being
9 preserved or restored; property that is subject to a protective easement, covenant or
10 other restriction for historic preservation purposes; property that is listed in the
11 national register of historic places in Wisconsin or in this state's register of historic
12 places and property that is designated as a historic landmark and is subject to
13 restrictions imposed by a municipality or by a landmarks commission. The manual
14 shall incorporate general guidelines about ways to determine whether property is
15 taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in
16 specific situations. The manual shall state that assessors are required to comply
17 with s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a
18 supplement to it shall specify per acre value guidelines for each municipality for
19 various categories of agricultural land based on the income that could be generated
20 from its estimated rental for agricultural use, as defined by rule, and capitalization
21 rates established by rule. The manual or a supplement to it shall not specify per acre
22 value guidelines for each municipality unless such guidelines are based on
23 procedures that are established by rule. The manual shall include guidelines for
24 classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1. and guidelines
25 for distinguishing between land and improvements to land. The cost of the

1 development, preparation, publication and distribution of the manual and of
2 revisions and amendments to it shall be borne by the assessors and requesters at an
3 individual volume cost or a subscription cost as determined by the department. All
4 receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The
5 department may provide free assessment manuals to other state agencies or
6 exchange them at no cost with agencies of other states or of the federal government
7 for similar information or publications.

8 ***b0686/2.2* SECTION 1797m.** 73.03 (33m) of the statutes is amended to read:

9 73.03 (33m) To collect, as taxes under ch. 71 are collected, from each person
10 who owes to the department of revenue delinquent taxes, fees, interest or penalties,
11 a fee for each delinquent account equal to \$35 or 6.5% of the taxes, fees, interest and
12 penalties owed as of the due date specified in the assessment, notice of amount due
13 or notice of redetermination on that account, whichever is greater. The department
14 of revenue shall deposit into the general fund as general purpose revenue—earned all
15 fees collected under this subsection.

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

17 73.03 (33p) To collect, as taxes under ch. 71 are collected, from each person who
18 owes to the department of revenue delinquent taxes, fees, interest or penalties, a \$20
19 fee for each delinquent taxpayer who enters into an agreement with the department
20 of revenue to pay in instalments the taxpayer's delinquent taxes, including fees,
21 interest or penalties and to collect costs incurred to the department of revenue for
22 court actions that are related to the collection of delinquent taxes. The department
23 of revenue shall deposit into the general fund as general purpose revenue—earned all
24 fees and costs collected under this subsection.

25 ***-1186/4.36* SECTION 1798.** 73.03 (35) of the statutes is amended to read:

1 73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di),
2 (2dj), (2dL), (2dr), (2ds) ~~or~~, (2dx) or (2dy), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds),
3 (1dx), (2dy) or (4) (am) or 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (2dy) or
4 (4) (am) if granting the full amount claimed would violate ~~the a~~ a requirement under
5 s. ~~560.797 (4) (e)~~ 560.785 or would bring the total of the credits granted to that
6 claimant under s. ~~560.797 (4) (e)~~, or the total of the credits granted to that claimant
7 under all of those subsections, over the limit for that claimant under s. 560.768,
8 560.795 (2) (b) or 560.797 (5) (b).

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

10 **73.0305 Revenue limits and school aids calculations.** The department of
11 revenue shall annually determine and certify to the state superintendent of public
12 instruction, no later than the 4th Monday in June, the allowable rate of increase ~~for~~
13 ~~the limit imposed under ss. 121.15 (3m) (a) 1m. a. to c. and 121.85 (6) (ar) and~~ subch.
14 VII of ch. 121. ~~For that limit, the~~ The allowable rate of increase is the percentage
15 change in the consumer price index for all urban consumers, U.S. city average,
16 between the preceding March 31 and the 2nd preceding March 31, as computed by
17 the federal department of labor.

18 ***-1431/2.1* SECTION 1805.** 75.105 (3) of the statutes is amended to read:

19 75.105 (3) ADMINISTRATION. Upon the cancellation of all or a portion of real
20 property taxes under sub. (2), the county treasurer shall execute and provide to the
21 owner of the property a statement identifying the property for which taxes have been
22 canceled and shall enter on the tax certificate the date upon which the taxes were
23 canceled and the amount of taxes canceled. The county treasurer shall charge back
24 to the taxation district that included the tax-delinquent real property on its tax roll
25 all of the amount of taxes canceled and shall include the amount of taxes canceled

1 as a special charge in the next tax levy against the taxation district. The county
2 treasurer shall notify the taxation district treasurer of the amount of taxes canceled
3 by October 1. The taxation district shall determine the amount of canceled taxes to
4 be charged back to, and collected from, each taxing jurisdiction for which taxes were
5 collected by the taxation district. The amount determined may not include any
6 interest.

7 ***-1005/1.1*** SECTION 1806. 75.17 of the statutes is created to read:

8 **75.17 Transfer of contaminated land to a municipality.** (1) In this
9 section:

10 (a) “Hazardous substance” has the meaning given in s. 292.01 (5).

11 (b) “Municipality” means a city, village or town.

12 (2) If a county does not take a tax deed for property that is subject to a tax
13 certificate and that is contaminated by a hazardous substance, within 2 years after
14 the expiration of the redemption period that is described under s. 75.14 (1) and
15 specified in s. 74.57 (2) (a) and (b) (intro.), the county shall take a tax deed for such
16 property upon receiving a written request to do so from the municipality in which the
17 property is located. The county may then retain ownership of the property or, if the
18 county does not wish to retain ownership of the property, the county shall transfer
19 ownership of the property to the municipality, for no consideration, within 180 days
20 after receiving the written request from the municipality.

21 ***-0756/3.2*** SECTION 1807. 76.025 (1) of the statutes is amended to read:

22 76.025 (1) The property taxable under s. 76.13 shall include all franchises, and
23 all real and personal property of the company used or employed in the operation of
24 its business, except excluding property that is exempt from the property tax under
25 s. 70.11 (39), such motor vehicles as are exempt under s. 70.112 (5) and treatment

1 plant and pollution abatement equipment exempt under s. 70.11 (21) (a). The
2 taxable property shall include all title and interest of the company referred to in such
3 property as owner, lessee or otherwise, and in case any portion of the property is
4 jointly used by 2 or more companies, the unit assessment shall include and cover a
5 proportionate share of that portion of the property jointly used so that the
6 assessments of the property of all companies having any rights, title or interest of
7 any kind or nature whatsoever in any such property jointly used shall, in the
8 aggregate, include only one total full value of such property.

9 ***-0756/3.3* SECTION 1808.** 76.03 (1) of the statutes is amended to read:

10 76.03 (1) The property, both real and personal, including all rights, franchises
11 and privileges used in and necessary to the prosecution of the business ~~and including~~
12 ~~property that is exempt from the property tax under s. 70.11 (39)~~ of any company
13 enumerated in s. 76.02 shall be deemed personal property for the purposes of
14 taxation, and shall be valued and assessed together as a unit.

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

16 76.91 (1m) If the amount calculated under sub. (1) is a negative amount and
17 the taxpayer's annual gross revenue under s. 76.38, 1993 stats., is less than
18 \$10,000,000, the taxpayer may claim a credit against the fee imposed under this
19 subchapter as follows:

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

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

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

2 77.265 (10) Any person may use a return filed as a result of a conveyance to
3 a nonprofit conservation organization, as defined in s. 23.0955 (1), that uses public
4 funds, as defined in s. 16.023 (1m) (a) 3., for a transaction, as defined in s. 16.023 (1m)
5 (a) 4.

6 ***b0618/3.2* SECTION 1812L.** 77.265 (10) of the statutes, as affected by 1999
7 Wisconsin Act (this act), is repealed.

8 ***-0622/1.1* SECTION 1815.** 77.60 (2) (intro.) of the statutes is amended to read:

9 77.60 (2) (intro.) Delinquent sales and use tax returns shall be subject to a \$10
10 \$20 late filing fee unless the return was not timely filed because of the death of the
11 person required to file or unless the return was not timely filed ~~because of a~~
12 ~~reasonable~~ due to good cause and not ~~because of~~ due to neglect. The fee shall not
13 apply if the department has failed to issue a seller's permit or a use tax registration
14 within 30 days of the receipt of an application for a seller's permit or use tax
15 registration accompanied by the fee established under s. 73.03 (50), if the person does
16 not hold a valid certificate under s. 73.03 (50), and the security required under s.
17 77.61 (2) has not been placed with the department. Delinquent sales and use taxes
18 shall bear interest at the rate of 1.5% per month until paid. The taxes imposed by
19 this subchapter shall become delinquent if not paid:

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

21 **77.63 Agreements with direct marketers.** (1) (a) The department of
22 revenue may enter into agreements with out-of-state direct marketers to collect the
23 sales tax and the use tax imposed under this subchapter at the rate imposed under
24 this subchapter plus the rate imposed under subch. V. An out-of-state direct
25 marketer that collects the sales tax and the use tax under this section may retain 5%

1 of the first \$1,000,000 of the taxes collected in a year and 6% of the taxes collected
2 in excess of \$1,000,000 in a year. This section does not apply to an out-of-state direct
3 marketer who is required to collect the sales tax and the use tax imposed under this
4 subchapter and under subch. V.

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

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

13 ***-1672/3.2* SECTION 1816.** 77.76 (3) of the statutes is amended to read:

14 77.76 (3) From the appropriation under s. 20.835 (4) (g) the department shall
15 distribute ~~98.5%~~ 98.25% of the county taxes reported for each enacting county, minus
16 the county portion of the retailers' discounts, to the county and shall indicate the
17 taxes reported by each taxpayer, no later than the end of the 3rd month following the
18 end of the calendar quarter in which such amounts were reported. In this subsection,
19 the "county portion of the retailers' discount" is the amount determined by
20 multiplying the total retailers' discount by a fraction the numerator of which is the
21 gross county sales and use taxes payable and the denominator of which is the sum
22 of the gross state and county sales and use taxes payable. The county taxes
23 distributed shall be increased or decreased to reflect subsequent refunds, audit
24 adjustments and all other adjustments of the county taxes previously distributed.
25 Interest paid on refunds of county sales and use taxes shall be paid from the

1 appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1)
2 (a). The county may retain the amount it receives or it may distribute all or a portion
3 of the amount it receives to the towns, villages, cities and school districts in the
4 county. Any county receiving a report under this subsection is subject to the duties
5 of confidentiality to which the department of revenue is subject under s. 77.61 (5).

6 ***-1672/3.3* SECTION 1817.** 77.76 (4) of the statutes is amended to read:

7 77.76 (4) There shall be retained by the state 1.5% of the taxes collected ~~under~~
8 this subchapter for taxes imposed by special districts under s. 77.705 and 1.75% of
9 the taxes collected for taxes imposed by counties under s. 77.70 to cover costs
10 incurred by the state in administering, enforcing and collecting the tax. All interest
11 and penalties collected shall be deposited and retained by this state in the general
12 fund.

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

14 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
15 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
16 each district to that district, no later than the end of the month following the end of
17 the calendar quarter in which the amounts were collected. The taxes distributed
18 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
19 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
20 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
21 (a). Those taxes may be used only for the district's debt service on its bond
22 obligations. Any district that receives a report along with a payment under this
23 subsection is subject to the duties of confidentiality to which the department of
24 revenue is subject under s. 77.61 (5).

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

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

12 *~~1490/2.1~~* SECTION 1818. 77.996 (2) (i) of the statutes is created to read:

13 77.996 (2) (i) Formal wear rental firms.

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

15 77.996 (4) "Formal wear" includes tuxedos, suits and dresses, but does not
16 include costumes, table linens or household fabrics.

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

18 77.996 (5) "Formal wear rental firm" means a facility that rents formal wear
19 to the general public and dry cleans only the formal wear that it rents to the general
20 public.

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

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

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

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

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

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

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

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

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

21 77.9964 (4) The department shall reimburse the owner or operator of a formal
22 wear rental firm an amount equal to the sum of any fees paid by the owner or operator
23 under s. 77.9961 (1) prior to the effective date of this subsection [revisor inserts
24 date].

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

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

5 ***-2157/2.1* SECTION 1819.** 84.013 (3) (zb) of the statutes is created to read:

6 84.013 (3) (zb) USH 41 extending from 1.5 miles south of Frog Pond Road in
7 Oconto County to 1.3 miles north of Schacht Road in Marinette County.

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

9 84.013 (4) (a) ~~In~~ Subject to s. 13.489 (1m), in preparation for future major
10 highway projects, the department may perform preliminary engineering and design
11 work and studies for possible major highway projects not listed under sub. (3), but
12 no major highway may be constructed unless the project is listed under sub. (3) or
13 approved under sub. (6).

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

15 84.013 (4) (b) The department may not, within any 6-year period, construct a
16 highway project consisting of separate contiguous projects which do not individually
17 qualify as major highway projects but which in their entirety would constitute a
18 major highway project without first submitting the project to the transportation
19 projects commission for its recommendations and report and without specific
20 authorization under sub. (3), except as provided in par. (c) and sub. (6).

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

22 84.013 (4) (c) The department may construct highway projects involving STH
23 59 between STH 164 on the eastern edge of the city of Waukesha and Calhoun Road
24 in Waukesha County and STH 59 from Calhoun Road to the Waukesha County line
25 in Waukesha County without first submitting the projects to the transportation

1 projects commission for its recommendations and report and without specific
2 authorization under sub. (3).

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

4 **84.1044 John R. Plewa Memorial Lake Parkway.** The department shall
5 designate and mark I 794 and STH 794 in Milwaukee County commencing from the
6 Daniel Webster Hoan Memorial Bridge and proceeding southerly to the intersection
7 with East Layton Avenue as the “John R. Plewa Memorial Lake Parkway” in
8 recognition and appreciation of the life of John R. Plewa and his public service as a
9 member of the Wisconsin legislature for more than 20 years.

10 ***-1585/1.4* SECTION 1820.** 84.106 of the statutes is created to read:

11 **84.106 Scenic byways program. (1) DESIGNATION.** The department shall
12 develop, implement and administer a program to designate highways, as defined in
13 s. 340.01 (22), or portions of highways in this state that have outstanding scenic,
14 historic, cultural, natural, recreational or archeological qualities as scenic byways.
15 The department may seek designation by the federal government of a highway
16 designated as a scenic byway under this section as a national scenic byway or as an
17 All-American Road.

18 **(2) RULES.** The department shall promulgate rules under this section
19 consistent with 23 USC 162 and regulations established under that section.

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

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

24 (b) Notwithstanding any other provision of this section and ss. 84.01 (13) and
25 84.06 (2), the department may enter into a design-build contract for the design and

1 construction of a bridge for which funding is provided under s. 84.11 (5), 1993 stats.,
2 and for which no contract for construction is awarded before May 1, 1999. The
3 department may enter into a contract under this paragraph only if all of the following
4 conditions are met:

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

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

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

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

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

20 84.11 (5r) MILWAUKEE 6TH STREET VIADUCT COST SHARING. Notwithstanding sub.
21 (5m), the costs for any project governed by an agreement that is in effect before June
22 30, 1993, for which funding is provided under s. 84.11 (5), 1993 stats., and for which
23 no contract for construction is awarded before May 1, 1999, shall be paid as specified
24 in an agreement entered into on or after April 20, 1999, by the city and county in
25 which the bridge is wholly located and this state.

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

2 84.185 (10) PRIORITY OF BROWNFIELDS. The department shall promote the
3 program under this section as required under s. 85.61.

4 ***b0634/1.2* SECTION 1820n.** 84.25 (11) of the statutes is amended to read:

5 84.25 (11) COMMERCIAL ENTERPRISES. No commercial enterprise, except a
6 vending facility which is licensed by the department of workforce development and
7 operated by blind or visually impaired persons, or a commercial enterprise exempted
8 from this subsection by an agreement under s. 84.01 (30) (g), shall be authorized or
9 conducted within or on property acquired for or designated as a controlled-access
10 highway.

11 ***-0305/1.1* SECTION 1821.** 84.30 (2m) of the statutes is created to read:

12 84.30 (2m) CONDITIONAL USES AND SPECIAL EXCEPTIONS NOT CONSIDERED. No uses
13 of real property that are authorized by special zoning permission, including uses by
14 conditional use, special exception, zoning variance or conditional permit, may be
15 considered when determining whether the area is a business area.

16 ***-1024/1.1* SECTION 1822.** 84.30 (3) (c) (intro.) of the statutes is amended to
17 read:

18 84.30 (3) (c) (intro.) Signs advertising activities conducted on the property on
19 which they are located if such on-property signs comply with applicable federal law
20 and the June 1961 agreement between the department and the federal highway
21 administrator relative to control of advertising adjacent to interstate highways.
22 ~~Additionally, any such sign located outside the incorporated area of a city or village~~
23 ~~shall comply with the following criteria~~ No on-property sign may be erected in a
24 location where it constitutes a traffic hazard. If the department issues permits for
25 outdoor advertising signs, the department is not required to issue permits for

1 on-property signs that conform to the requirements of this paragraph. On-property
2 signs may be illuminated, subject to the following restrictions:

3 ***-1024/1.2* SECTION 1823.** 84.30 (3) (c) 1. to 3. of the statutes are repealed and
4 recreated to read:

5 84.30 (3) (c) 1. Signs which contain, include or are illuminated by any flashing,
6 intermittent or moving light or lights are prohibited, except electronic signs
7 permitted by rule of the department.

8 2. Signs which are not effectively shielded as to prevent beams or rays of light
9 from being directed at any portion of the traveled ways of the interstate or
10 federal-aid primary highway and which are of such intensity or brilliance as to cause
11 glare or to impair the vision of the driver of any motor vehicle, or which otherwise
12 interfere with any driver's operation of a motor vehicle, are prohibited.

13 3. No sign may be so illuminated that it interferes with the effectiveness of or
14 obscures an official traffic sign, device or signal.

15 ***-1024/1.3* SECTION 1824.** 84.30 (3) (c) 5. of the statutes is repealed.

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

17 84.30 (10m) ANNUAL PERMIT FEE REQUIREMENT. The department may
18 promulgate a rule requiring persons specified in the rule to pay annual permit fees
19 for signs. If the department establishes an annual permit fee under this subsection,
20 failure to pay the fee within 2 months after the date on which payment is due is
21 evidence that the sign has been abandoned for the purposes of s. TRANS 201.10 (2)
22 (f), Wis. Adm. Code.

23 ***-1432/7.47* SECTION 1825.** 84.59 (2) of the statutes is amended to read:

24 84.59 (2) The department may, under s. ~~18.56 (5) and (9) (j)~~ 18.561 or 18.562,
25 deposit in a separate and distinct fund outside the state treasury, in an account

1 maintained by a trustee, revenues derived under s. 341.25. The revenues deposited
2 are the trustee's revenues in accordance with the agreement between this state and
3 the trustee or in accordance with the resolution pledging the revenues to the
4 repayment of revenue obligations issued under this section.

5 ***-1014/2.1* SECTION 1826.** 84.59 (6) of the statutes is amended to read:

6 84.59 (6) ~~Revenue obligations may be contracted by the~~ The building
7 commission may contract revenue obligations when it reasonably appears to the
8 building commission that all obligations incurred under this section can be fully paid
9 from moneys received or anticipated and pledged to be received on a timely basis.
10 Revenue Except as provided in this subsection, the principal amount of revenue
11 obligations issued under this section shall may not exceed \$1,348,058,900 in
12 principal amount, excluding obligations issued to refund outstanding revenue
13 obligations. Not more than \$1,255,499,900 of the \$1,348,058,900 may
14 \$1,440,665,900 and may be used for transportation facilities under s. 84.01 (28) and
15 major highway projects under ss. 84.06 and 84.09. In addition to the foregoing limit
16 on principal amount, the building commission may contract revenue obligations
17 under this section as the building commission determines is desirable to refund
18 outstanding revenue obligations contracted under this section and to pay expenses
19 associated with revenue obligations contracted under this section.

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

21 **85.021 Long-range transportation plans.** (1) In this section, "long-range
22 transportation plan" means a plan for the development or maintenance of airports,
23 highways, bicycle and pedestrian facilities, railroads, railroad facilities, harbor
24 facilities, harbors or mass transit systems that covers a time period of more than 6
25 years.

1 (2) If the department proposes to adopt a long-range transportation plan the
2 secretary shall, prior to the department's adoption of the plan, submit the plan to the
3 joint committee on finance. If the cochairpersons of the committee do not notify the
4 department within 14 working days after the date of the department's submittal that
5 the committee has scheduled a meeting for the purpose of reviewing the plan, the
6 department may adopt the plan. If, within 14 working days after the date of the
7 department's submittal, the cochairpersons of the committee notify the department
8 that the committee has scheduled a meeting for the purpose of reviewing the plan,
9 the department may adopt the plan only upon approval of the committee. If the
10 committee directs the department to reconsider parts of the plan, the department
11 may adopt the plan only after reconsidering the plan, resubmitting a revised plan to
12 the committee and receiving the committee's approval.

13 *~~1016/1.1~~* **SECTION 1830.** 85.024 (2) of the statutes is amended to read:

14 85.024 (2) The department shall administer a bicycle and pedestrian facilities
15 program to award grants of assistance to political subdivisions for the planning,
16 development or construction of bicycle and pedestrian facilities. ~~Annually, the~~ The
17 department shall award from the appropriation under s. 20.395 (2) (nx) grants to
18 political subdivisions under this section. A political subdivision that is awarded a
19 grant under this section shall contribute matching funds equal to at least 25% of the
20 amount awarded under this section. ~~The department shall select grant recipients~~
21 ~~annually beginning in 1994 from applications submitted to the department on or~~
22 ~~before April 1 of each year.~~

23 *~~b0465/2.2~~* **SECTION 1830g.** 85.026 (2) of the statutes is amended to read:

24 85.026 (2) PROGRAM. ~~The~~ Subject to s. 85.61, the department may administer
25 a program to award grants of assistance to any political subdivision or state agency,

1 as defined in s. 20.001 (1), for transportation enhancement activities consistent with
2 federal regulations promulgated under 23 USC 133 (b) (8). The grants shall be
3 awarded from the appropriations under s. 20.395 (2) (nv) and (nx).

4 ***b0633/2.3* SECTION 1830h.** 85.05 of the statutes is amended to read:

5 **85.05 Evaluation of proposed major highway projects.** The department
6 by rule shall establish a procedure for numerically evaluating projects considered for
7 enumeration under s. 84.013 (3) as a major highway project. The evaluation
8 procedure may include any criteria that the department considers relevant. The
9 rules shall establish a minimum score that a project shall meet or exceed when
10 evaluated under the procedure established under this section before the department
11 may recommend the project to the transportation projects commission for
12 consideration under s. 13.489 (4).

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

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

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

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

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

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

6 (a).

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

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

16 ***-0169/1.3* SECTION 1832.** 85.12 (3) of the statutes is created to read:

17 85.12 (3) The department may contract with any local governmental unit, as
18 defined in s. 16.97 (7), to provide that local governmental unit with services under
19 this section.

20 ***-0887/1.2* SECTION 1834.** 85.20 (1) (g) of the statutes is amended to read:

21 85.20 (1) (g) “Operating expenses” mean costs accruing to an urban mass
22 transit system by virtue of its operations, including costs to subsidize fares paid by
23 disabled persons for transportation within the urban area of the eligible applicant,
24 and, for eligible applicants receiving aid under sub. (4m) (a) 7. or 8., maintenance.
25 For a publicly owned system, operating expenses do not include profit, return on

1 investment or depreciation as costs. If a local public body contracts for the services
2 of a privately owned system on the basis of competitive bids, operating expenses may
3 include as costs depreciation on the facilities and equipment that the privately
4 owned system acquired without benefit of public financial assistance, profit and
5 return on investment. If a local public body contracts for the services of a privately
6 owned system on the basis of negotiated procurement, operating expenses may
7 include as costs depreciation on the facilities and equipment that the privately
8 owned system acquired without benefit of public financial assistance. In an urban
9 area which is served exclusively by shared-ride taxicab systems, operating expenses
10 may include costs to subsidize reasonable fares paid by all users for transportation
11 within the urban area of the eligible applicant.

12 *~~0887/1.4~~ SECTION 1836m. 85.20 (4m) (a) (intro.) of the statutes is amended
13 to read:

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

1 the operating expenses incurred during the 2nd calendar year preceding the
2 calendar year for which aid is paid under this section. The department shall make
3 allocations as follows:

4 ***-0887/1.5* SECTION 1837.** 85.20 (4m) (a) 1., 2., 3., 4. and 5. of the statutes are
5 repealed.

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

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

12 ***-0887/1.6* SECTION 1838.** 85.20 (4m) (a) 6. b. of the statutes is amended to
13 read:

14 85.20 (4m) (a) 6. b. For the purpose of making allocations under subd. 6. a., the
15 amounts amount for aids are ~~\$60,984,900 in calendar year 1998 and is~~ \$63,119,300
16 in calendar year 1999 ~~and thereafter. These amounts,~~ This amount, to the extent
17 practicable, shall be used to determine the uniform percentage in ~~the particular~~
18 calendar year 1999. This subd. 6. b. does not apply to aid payable for calendar year
19 2000 or thereafter.

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

22 85.20 (4m) (a) 6. cm. Beginning with aid payable for calendar year 2000, from
23 the appropriation under s. 20.395 (1) (ht), the department shall pay \$53,555,600 to
24 the eligible applicant that pays the local contribution required under par. (b) 1. for
25 an urban mass transit system that has annual operating expenses in excess of

1 \$80,000,000. If the eligible applicant that receives aid under this subd. 6. cm. is
2 served by more than one urban mass transit system, the eligible applicant may
3 allocate the aid between the urban mass transit systems in any manner the eligible
4 applicant considers desirable.

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

7 85.20 (4m) (a) 6. d. Beginning with aid payable for calendar year 2000, from
8 the appropriation under s. 20.395 (1) (hu), the department shall pay \$14,297,600 to
9 the eligible applicant that pays the local contribution required under par. (b) 1. for
10 an urban mass transit system that has annual operating expenses in excess of
11 \$20,000,000 but less than \$80,000,000. If the eligible applicant that receives aid
12 under this subd. 6. d. is served by more than one urban mass transit system, the
13 eligible applicant may allocate the aid between the urban mass transit systems in
14 any manner the eligible applicant considers desirable.

15 ***-0887/1.9* SECTION 1841.** 85.20 (4m) (a) 7. b. of the statutes is amended to
16 read:

17 85.20 (4m) (a) 7. b. For the purpose of making allocations under subd. 7. a., the
18 amounts for aids are ~~\$17,799,600 in calendar year 1998~~ and \$18,422,500 in calendar
19 year 1999 and \$19,804,200 in calendar year 2000 and thereafter. These amounts,
20 to the extent practicable, shall be used to determine the uniform percentage in the
21 particular calendar year.

22 ***-0887/1.12* SECTION 1844.** 85.20 (4m) (a) 8. b. of the statutes is amended to
23 read:

24 85.20 (4m) (a) 8. b. For the purpose of making allocations under subd. 8. a., the
25 amounts for aids are ~~\$4,807,600 in calendar year 1998~~ and \$4,975,900 in calendar

1 year 1999 and \$5,349,100 in calendar year 2000 and thereafter. These amounts, to
2 the extent practicable, shall be used to determine the uniform percentage in the
3 particular calendar year.

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

5 85.20 (4r) EXPANSION OF SERVICE. An eligible applicant that receives aid under
6 sub. (4m) (a) 7. or 8. shall notify the department if the eligible applicant anticipates
7 receiving new or expanded services provided by an urban mass transit system in a
8 manner that will increase operating expenses. The eligible applicant shall provide
9 the notice during the calendar year preceding the calendar year in which the new or
10 expanded services will first be provided. The notice shall include an estimate of the
11 projected annual operating expenses of the new or expanded services. The
12 department may modify the projected annual operating expenses to an amount that
13 the department considers reasonable. The department shall adjust the projected
14 annual operating expenses for inflation and, for each calendar year for which actual
15 operating costs of the new or expanded services are not known, shall add the adjusted
16 projected annual operating expenses to the operating expenses used to determine the
17 uniform percentage under sub. (4m) (a) (intro.).

18 ***b0644/3.9* SECTION 1847q.** 85.20 (4s) of the statutes, as affected by 1997
19 Wisconsin Act 27, is amended to read:

20 85.20 (4s) PAYMENT OF AIDS UNDER THE CONTRACT. The contracts executed
21 between the department and eligible applicants under this section shall provide that
22 the payment of the state aid allocation under sub. (4m) (a) for the last quarter of the
23 state's fiscal year shall be provided from the following fiscal year's appropriation
24 under s. 20.395 (1) (hq), (hr) ~~or~~, (hs), (ht) or (hu).

25 ***-0887/1.16* SECTION 1848.** 85.20 (6) (c) of the statutes is created to read:

1 85.20 (6) (c) Disclose to the department the amount of federal aid over which
2 the eligible applicant has spending discretion and that the eligible applicant intends
3 to apply towards operating expenses for a calendar year. This paragraph applies only
4 to an eligible applicant that receives aid under sub. (4m) (a) 7. or 8.

5 ***b0646/1.1* SECTION 1849g.** 85.20 (7) (c) of the statutes is created to read:

6 85.20 (7) (c) Beginning with contracts for aid payable for calendar year 2000,
7 the department may not enter into a contract for payment of state aids under sub.
8 (4m) unless the rules promulgated under this subsection are in effect and unless the
9 contract requires the urban mass transit system to comply with those rules as a
10 condition of receiving aid under sub. (4m).

11 ***-0886/1.1* SECTION 1850.** 85.22 (2) (am) (intro.) of the statutes is amended
12 to read:

13 85.22 (2) (am) (intro.) “Eligible applicant” means any applicant that meets
14 eligibility requirements for federal assistance under 49 USC ~~1612(b)(2)~~ 5310(a) and
15 is one of the following:

16 ***-0886/1.2* SECTION 1851.** 85.22 (4) of the statutes is renumbered 85.22 (4) (a)
17 (intro.) and amended to read:

18 85.22 (4) (a) (intro.) Commencing with the highest ranked application and to
19 the extent that state moneys are available, the department shall offer to each eligible
20 applicant an amount of state aid such that the sum of federal and state aid received
21 by an applicant does not exceed ~~80%~~ any of the following:

22 1. The percentage, specified by the department by rule, of the estimated capital
23 project costs.

24 (b) State aids available under this section shall not be available for operating
25 purposes.

1 *~~0886/1.3~~* SECTION 1852. 85.22 (4) (a) 2. of the statutes is created to read:
2 85.22 (4) (a) 2. For the specific type or category of capital equipment for which
3 aid is paid, the percentage of the estimated capital costs that are eligible for federal
4 aid.

5 *b0226/3.4* SECTION 1852m. 85.32 of the statutes is created to read:
6 **85.32 Statewide trauma care system transfer.** Beginning July 1, 2000,
7 and annually thereafter, the secretary shall transfer \$80,000 from the appropriation
8 under s. 20.395 (5) (dq) to the appropriation under s. 20.435 (1) (kx) for the purposes
9 of the statewide trauma care system under s. 146.56.

10 *~~1055/1.2~~* SECTION 1853. 85.50 of the statutes is repealed.

11 *~~0120/1.1~~* SECTION 1854. 85.515 of the statutes, as created by 1997
12 Wisconsin Act 84, is amended to read:

13 **85.515 Implementation of 1997 Wisconsin Act 84.** If the secretary
14 determines that the changes to the department's computerized information systems
15 made necessary by 1997 Wisconsin Act 84 will be operational before May 1, 2000
16 2001, the secretary shall publish a notice in the Wisconsin Administrative Register
17 that states the date on which the changes to the department's computerized
18 information system will begin operating, and that the clearly states which portion
19 of revisions to the operator's license suspension and revocation law made by 1997
20 Wisconsin Act 84 will become effective on that date.

21 *b0465/2.3* SECTION 1854m. 85.52 (3) (a) of the statutes is amended to read:
22 85.52 (3) (a) The Subject to s. 85.61, the department shall administer a
23 transportation infrastructure loan program to make loans, and to provide other
24 assistance, to eligible applicants for highway projects or transit capital projects. The
25 department of transportation may not make a loan or provide other assistance under

1 the program unless the secretary of administration approves of the loan or other
2 assistance and determines that the amounts in the fund, together with anticipated
3 receipts, will be sufficient to fully pay principal and interest costs incurred on the
4 revenue obligations issued under sub. (5). Loans or other assistance under the
5 program for highway projects shall be credited to the highway account. Loans or
6 other assistance under the program for transit capital projects shall be credited to
7 the transit account.

8 ***-1432/7.48* SECTION 1855.** 85.52 (5) (c) of the statutes is amended to read:

9 85.52 (5) (c) The department of administration may, under s. ~~18.56 (5) and (9)~~
10 ~~(j) 18.561 or 18.562~~, deposit in a separate and distinct fund in the state treasury or
11 in an account maintained by a trustee outside the state treasury, any portion of the
12 revenues derived under s. 25.405 (2). The revenues deposited with a trustee outside
13 the state treasury are the trustee's revenues in accordance with the agreement
14 between this state and the trustee or in accordance with the resolution pledging the
15 revenues to the repayment of revenue obligations issued under this subsection.

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

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

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

22 **85.61 Programs to assist brownfields redevelopment.** The department
23 shall promote the following programs in a manner that ensures that the programs
24 assist the restoration of the environment and the redevelopment of brownfields, as
25 defined in s. 560.60 (1v), to the greatest extent possible:

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

2 (2) Transportation facilities economic assistance and development under s.
3 84.185.

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

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

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

8 86.19 (1) Except as provided in sub. (1m) or s. 84.01 (30) (g), no sign shall be
9 placed within the limits of any street or highway except such as are necessary for the
10 guidance or warning of traffic or as provided by ss. 60.23 (17m) and 66.046. The
11 authorities charged with the maintenance of streets or highways shall cause the
12 removal therefrom and the disposal of all other signs.

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

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

18 ***-0881/1.1* SECTION 1856.** 86.30 (2) (a) 1. of the statutes is amended to read:

19 86.30 (2) (a) 1. Except as provided in pars. (b), (d) and (dm), sub. (10) and s.
20 86.303, the amount of transportation aids payable by the department to each county
21 shall be the aids amount calculated under subd. 2. and to each municipality shall be
22 the aids amount calculated under subd. 2. or 3., whichever is greater. If the amounts
23 calculated for a municipality under subd. 2. or 3. are the same, transportation aids
24 to that municipality shall be paid under subd. 2.

25 ***-0881/1.2* SECTION 1857.** 86.30 (2) (a) 3. f. of the statutes is repealed.

1 ***-0881/1.3*** SECTION 1858. 86.30 (2) (a) 3. g. of the statutes is amended to read:
2 86.30 (2) (a) 3. g. In calendar ~~year~~ years 1998 and ~~thereafter~~ 1999, \$1,596.

3 ***-0881/1.4*** SECTION 1859. 86.30 (2) (a) 3. h. of the statutes is created to read:
4 86.30 (2) (a) 3. h. In calendar year 2000, \$1,692.

5 ***b0642/4.3*** SECTION 1859m. 86.30 (2) (a) 3. i. of the statutes is created to read:
6 86.30 (2) (a) 3. i. In calendar year 2001 and thereafter, \$1,709.

7 ***-0881/1.5*** SECTION 1862. 86.30 (9) (b) of the statutes is amended to read:
8 86.30 (9) (b) For the purpose of calculating and distributing aids under sub. (2),
9 the amounts for aids to counties are ~~\$70,644,200 in calendar year 1997 and~~
10 \$78,744,300 in calendar ~~year~~ years 1998 and 1999, \$83,469,000 in calendar year
11 2000 and \$84,303,700 in calendar year 2001 and thereafter. These amounts, to the
12 extent practicable, shall be used to determine the statewide county average
13 cost-sharing percentage in the particular calendar year.

14 ***-0881/1.6*** SECTION 1863. 86.30 (9) (c) of the statutes is amended to read:
15 86.30 (9) (c) For the purpose of calculating and distributing aids under sub. (2),
16 the amounts for aids to municipalities are ~~\$222,255,300 in calendar year 1997 and~~
17 \$247,739,100 in calendar ~~year~~ years 1998 and 1999, \$262,603,400 in calendar year
18 2000 and \$265,229,400 in calendar year 2001 and thereafter. These amounts, to the
19 extent practicable, shall be used to determine the statewide municipal average
20 cost-sharing percentage in the particular calendar year.

21 ***b0642/4.9*** SECTION 1863m. 86.30 (10) of the statutes is created to read:
22 86.30 (10) AID PAYMENTS FOR CALENDAR YEARS 2000 AND 2001. (a) 1. For calendar
23 years 2000 and 2001, the department shall determine the percentage change
24 between the amount of moneys appropriated for distribution under this section to

1 counties for those years and the amount of moneys appropriated for distribution
2 under this section to counties for the preceding calendar year.

3 2. Notwithstanding sub. (2) (a), (b) and (d) and s. 86.303 (5) (e), (f), (h) and (i),
4 the amount of aid payable to each county in calendar years 2000 and 2001 shall be
5 the amount paid to that county for the preceding calendar year, plus an amount equal
6 to the percentage determined under subd. 1. of the amount paid to the county for the
7 preceding calendar year.

8 (b) 1. For calendar years 2000 and 2001, the department shall determine the
9 percentage change between the amount of moneys appropriated for distribution
10 under this section to municipalities for those years and the amount of moneys
11 appropriated for distribution under this section to municipalities for the preceding
12 calendar year.

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

18 ***-0884/1.1* SECTION 1864.** 86.302 (title) of the statutes is repealed and
19 recreated to read:

20 **86.302 (title) Local roads; inventory.**

21 ***-0884/1.2* SECTION 1865.** 86.302 (1) of the statutes is renumbered 86.302 (1g)
22 and amended to read:

23 86.302 (1g) Except as provided in sub. (1m), beginning on January 1, 2001, the
24 board of every town, village and county, and the governing body of every city, shall
25 file with the department ~~and with the county clerk~~ not later than December 15 of

1 every odd-numbered year, a certified plat of such town, village, city the municipality
2 or county showing the roads and streets highways under their its jurisdiction and the
3 mileage thereof to be open and used for travel as of the succeeding January 1, ~~which~~
4 ~~may be used by the.~~ The department may use the plats in making computations of
5 transportation aids. One-half of the mileage of roads or streets highways on
6 boundary lines shall be considered as lying in each town, village, city municipality
7 or county.

8 *~~0884/1.3~~* SECTION 1866. 86.302 (1d) of the statutes is created to read:

9 86.302 (1d) (a), “Highway” has the meaning given in s. 340.01 (22).

10 (b) “Municipality” means a city, village or town.

11 *~~0884/1.4~~* SECTION 1867. 86.302 (1m) (a) of the statutes is renumbered
12 86.302 (1m) (a) 1. and amended to read:

13 86.302 (1m) (a) 1. ~~The board of a town, village or county and the governing body~~
14 ~~of a city need not file a certified plat under sub. (1) if the town, village,~~ In lieu of filing
15 a certified plat under sub. (1g), if a municipality or county or city has not added or
16 deleted jurisdictional mileage since filing its last preceding certified plat under sub.
17 (1) (1g), its board or governing body may file a certified statement to that effect with
18 the department.

19 *~~0884/1.5~~* SECTION 1868. 86.302 (1m) (a) 2. of the statutes is created to read:

20 86.302 (1m) (a) 2. Notwithstanding subd. 1., the department may require every
21 municipality and county to file a certified plat under sub. (1g) with the department
22 in the year after the year in which a federal decennial census is conducted.

23 *~~0884/1.6~~* SECTION 1869. 86.302 (1m) (b) of the statutes is amended to read:

24 86.302 (1m) (b) Upon incorporation of a village or city, the board of the village
25 and the governing body of the city shall file with the department ~~and with the county~~

1 ~~elk~~ a certified plat of the village or city showing the ~~roads and streets~~ highways
2 under its jurisdiction and the mileage thereof to be open and used for travel as of the
3 date of incorporation, which may be used by the department in making computations
4 of transportation aids. One-half of the mileage of ~~roads or streets~~ highways on
5 boundary lines shall be considered as lying in the village or city.

6 *~~0884/1.7~~* SECTION 1870. 86.302 (2) of the statutes is amended to read:

7 86.302 (2) The department shall assess the accuracy of mileage reported by
8 municipalities and counties and may use field investigations to verify a portion of the
9 mileage constituting a valid random sample or such specialized sample as the
10 department considers appropriate. The department shall cooperate with and
11 provide assistance to local units of government in their jurisdictional mileage
12 determination efforts. ~~The department shall inventory and verify all road mileage~~
13 ~~in a county or municipality once every 10 years.~~

14 *~~0884/1.8~~* SECTION 1871. 86.302 (3) of the statutes is amended to read:

15 86.302 (3) For the purposes of transportation aid determinations under s.
16 86.30, the department shall use changes in the road highway mileage of a city,
17 municipality or county, town or village indicated on the certified plat filed under sub.
18 (1) ~~shall be used by the department (1g)~~ in making computations of transportation
19 aids to be paid beginning in the ~~next odd-numbered~~ 2nd year following the
20 ~~odd-numbered~~ year in which the certified plat is filed. The department shall
21 consider the following factors shall be considered by the department:

22 (a) New ~~roads~~ highways.

23 (b) Abandoned ~~roads~~ highways.

24 (c) Changes in jurisdictional mileage responsibilities for existing ~~roads~~
25 highways.

1 ***-0884/1.9*** **SECTION 1872.** 86.303 (4) (b) of the statutes is amended to read:

2 86.303 (4) (b) In the case of municipalities formed within the previous 6 years,
3 the information needed for the determinations under this section shall be calculated
4 as follows: for those years for which the necessary data does not exist, the data for
5 the new municipality and the municipality from which it was formed shall be
6 combined and the sum shall be apportioned to each municipality in proportion to the
7 total mileage of ~~roads and streets~~ highways under their respective jurisdictions. In
8 making these calculations, the department shall use the certified plats filed under
9 s. 86.302 ~~(1)~~ (1g).

10 ***-0882/1.1*** **SECTION 1873.** 86.303 (6) (c) (intro.) of the statutes is amended to
11 read:

12 86.303 (6) (c) (intro.) The following other costs to the extent ~~to which~~ they are
13 highway related are reportable:

14 ***-0882/1.2*** **SECTION 1874.** 86.303 (6) (c) 4. of the statutes is amended to read:
15 86.303 (6) (c) 4. ~~Traffic police and street~~ Street lighting costs.

16 ***-0882/1.3*** **SECTION 1875.** 86.303 (6) (cm) of the statutes is created to read:
17 86.303 (6) (cm) Some portion of law enforcement costs determined by the
18 department, in consultation with the representatives appointed under sub. (5) (am),
19 may be reported as eligible cost items. The department may establish different
20 portions under this paragraph for different classes of counties or municipalities.

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

22 86.31 (3m) TOWN ROAD IMPROVEMENTS. From the appropriation under s. 20.395
23 (2) (fr), the department shall allocate \$1,500,000 in fiscal year 1999–2000 and
24 \$500,000 in each following fiscal year to fund town road improvements with eligible

1 costs totaling \$100,000 or more. The funding of improvements under this subsection
2 is in addition to the allocation of funds for entitlements under sub. (3).

3 ***-2070/1.2* SECTION 1877.** 88.15 of the statutes is created to read:

4 **88.15 Drainage board grants.** (1) From the appropriation under s. 20.115
5 (7) (d), the department of agriculture, trade and consumer protection shall make
6 grants to boards to assist boards to comply with this chapter and rules promulgated
7 under this chapter. A grant under this section may not exceed 40% of the costs
8 incurred by the board to comply with this chapter and rules promulgated under this
9 chapter.

10 (2) The department of agriculture, trade and consumer protection shall
11 promulgate rules for the administration of the program under this section.

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

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

15 92.07 (2) STANDARDS. Each land conservation committee may develop and
16 adopt standards and specifications for management practices to control erosion,
17 sedimentation and nonpoint source water pollution. The standards and
18 specifications for agricultural facilities and practices that are constructed or begun
19 on or after October 14, 1997, and, if cost-sharing is available to the owner or operator
20 under s. 92.14, ~~281.16 (5)~~ or 281.65 or from any other source, for agricultural facilities
21 and practices that are constructed or begun before that date shall be consistent with
22 the performance standards, prohibitions, conservation practices and technical
23 standards under s. 281.16 (3). The land conservation committee shall use the rules
24 promulgated under s. 281.16 (3) (e) to determine whether cost-sharing is available.

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

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

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

3 92.10 (4) (c) *Plan assistance.* The department shall assist land conservation
4 committees in preparing land and water resource management plans. The
5 ~~department may allocate funds appropriated under s. 20.115 (7) (e) to land~~
6 ~~conservation committees in identified priority counties to cover up to 50% of the cost~~
7 ~~of preparing land and water resource management plans.~~

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

10 92.10 (6) (a) *Plan preparation.* A land conservation committee shall prepare
11 a land and water resource management plan that, at a minimum, does all of the
12 following:

13 1. Includes an assessment of water quality and soil erosion conditions
14 throughout the county, including any assessment available from the department of
15 natural resources.

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

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

20 4. Identifies applicable performance standards and prohibitions related to the
21 control of pollution from nonpoint sources, as defined in s. 281.65 (2) (b), and to soil
22 erosion control, including those under this chapter and chs. 281 and 283 and ss.
23 59.692 and 59.693.

24 5. Includes a multiyear description of planned county activities, and priorities
25 for those activities, related to land and water resources, including those designed to

1 meet the objectives specified under subd. 2. and to ensure compliance with the
2 standards and prohibitions identified under subd. 4.

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

4 7. Includes a strategy to provide information and education related to soil and
5 water resource management.

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

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

9 92.10 (8) DUTIES OF THE DEPARTMENT OF NATURAL RESOURCES. The department
10 of natural resources shall provide counties with assistance in land and water
11 resource management planning, including providing available water quality data
12 and information, providing training and support for water resource assessments and
13 appraisals and providing related program information.

14 ***b0309/3.11* SECTION 1915b.** 92.105 (1) of the statutes is amended to read:

15 92.105 (1) ESTABLISHMENT. A land conservation committee shall establish soil
16 and water conservation standards. The standards and specifications for agricultural
17 facilities and practices that are constructed or begun on or after October 14, 1997,
18 and, if cost-sharing is available to the farmer under s. 92.14, ~~281.16 (5)~~ or 281.65 or
19 from any other source, for agricultural facilities and practices that are constructed
20 or begun before that date shall be consistent with the performance standards,
21 prohibitions, conservation practices and technical standards under s. 281.16 (3). It
22 shall submit these standards to the board for review.

23 ***b0309/3.12* SECTION 1922w.** 92.14 (2) (c) of the statutes is amended to read:

24 92.14 (2) (c) Providing statewide financial and technical assistance for land
25 and water conservation activities at the county level.