

19 ***b0793/2.6* 542.** Page 763, line 23: after that line insert:

20 ***b0793/2.6* "SECTION 1582mp.** 60.62 (2) of the statutes is amended to read:

21 60.62 (2) If the county in which the town is located has enacted a zoning
22 ordinance under s. 59.69, the exercise of the authority under sub. (1) is subject to
23 approval by the town meeting or by a referendum vote of the electors of the town to
24 be held at the time of any regular or special election in accordance with s. 8.065."

1 ***b0796/1.4* 543.** Page 763, line 23: after that line insert:

2 ***b0796/1.4* "SECTION 1582m.** 60.47 (1) (a) of the statutes is renumbered 60.47
3 (1) (am).

4 ***b0796/1.4* SECTION 1582n.** 60.47 (1) (ae) of the statutes is created to read:
5 60.47 (1) (ae) "Labor organization" has the meaning given in s. 5.02 (8m).

6 ***b0796/1.4* SECTION 1582o.** 60.47 (5m) of the statutes is created to read:

7 60.47 (5m) CONTRACTS WITH LABOR ORGANIZATIONS. (a) The town board shall
8 ensure that the specifications for bids and contracts for construction projects entered
9 into under this section do not do any of the following:

10 1. Require any bidder, contractor or subcontractor to enter into or to adhere to
11 an agreement with any labor organization concerning services to be performed in
12 relation to the project or a related project.

13 2. Discriminate against any bidder, contractor or subcontractor for refusing to
14 enter into or continue to adhere to an agreement with any labor organization
15 concerning services to be performed in relation to the project or a related project.

16 3. Require any bidder, contractor or subcontractor to enter into, continue to
17 adhere to or enforce any agreement that requires its employes, as a condition of
18 employment, to do any of the following:

19 a. Become members of or become affiliated with a labor organization.

20 b. Make payments to a labor organization, without the authorization of the
21 employees, exceeding the employees' proportionate share of the cost of collective
22 bargaining, contract administration and grievance adjustment.

23 (b) Any taxpayer of this state or any other person who enters into contracts or
24 subcontracts for building construction services may bring an action to require
1 compliance with par. (a). If that person prevails in his or her action, the court shall
2 award to that person reasonable actual attorney fees in addition to other costs
3 allowed to prevailing parties under ch. 814.”

4 *b0903/1.1* **544.** Page 763, line 23: after that line insert:

5 *b0903/1.1* “SECTION 1582k. 60.50 (2m) of the statutes is created to read:

6 60.50 (2m) SEWERAGE SYSTEM USE. Approve or disapprove any connection with
7 or use of the town sewerage system, as defined in s. 60.70 (6), by any property owner
8 whose property is connected to a working private sewage system, as defined in s.
9 145.01 (12).”

10 *b1141/2.9* **545.** Page 763, line 23: after that line insert:

11 *b1141/2.9* “SECTION 1581m. 59.70 (2) (L) of the statutes is amended to read:

12 59.70 (2) (L) Appropriate funds and levy taxes to provide funds for acquisition
13 or lease of sites, easements, necessary facilities and equipment and for all other costs
14 required for the solid waste management system except that no municipality which
15 operates its own solid waste management program under ~~s. 287.09 (2) (a)~~ or waste
16 collection and disposal facility, or property therein, shall be subject to any tax levied
17 hereunder to cover the capital and operating costs of these functions. Such

18 appropriations may be treated as a revolving capital fund to be reimbursed from
19 proceeds of the system.”.

20 *b1246/3.1* **546.** Page 763, line 23: after that line insert:

21 *b1246/3.1* “SECTION 1580m. 59.84 (2) (em) of the statutes is created to read:

22 59.84 (2) (em) *Light rail transit systems; construction prohibition.* No person
23 may construct a light rail transit system in Milwaukee County unless the board first
24 authorizes the development of the applicable light rail transit system by resolution
1 and the resolution is ratified in a referendum of the electors of Milwaukee County.
2 The referendum is valid only if the vote is taken at the next general election, as
3 defined in s. 5.02 (5), after the adoption of the resolution.”.

4 (4) *b0699/2.3* **547.** Page ^{767 17} 764, line 25: after that line insert:

5 *b0699/2.3* “SECTION 1585Lm. 61.55 (title) of the statutes is amended to read:

6 (6) 61.55 (title) ~~Contracts involving over \$10,000 \$30,000; how let;~~
7 ~~exception; design-build~~ ^{Im}

8 *b0699/2.3* SECTION 1585m. 61.55 of the statutes is renumbered 61.55 (1) and
9 amended to read:

10 (10) 61.55 (1) ^{Im} ~~All~~ ^{CS} Except as provided in sub. (2), all contracts for public construction,
11 in any such village, exceeding ~~\$10,000~~ \$30,000, shall be let by the village board to
12 the lowest responsible bidder in accordance with s. 66.29 insofar as ~~said~~ ^{that} section may
13 be applicable. If the estimated cost of any public construction exceeds \$5,000, but
14 is not greater than ~~\$10,000~~ \$30,000, the village board shall give a class 1 notice,
15 under ch. 985, of the proposed construction before the contract for the construction
16 is executed. This provision does not apply to public construction if the materials for
17 such a project are donated or if the labor for such a project is provided by volunteers.

18 and this provision and s. 281.41 are not mandatory for the repair and reconstruction
19 of public facilities when damage or threatened damage thereto creates an emergency,
20 as determined by resolution of the village board, in which the public health or welfare
21 of the village is endangered. Whenever the village board by majority vote at a regular
22 or special meeting declares that an emergency no longer exists, this exemption no
23 longer applies.

24 *b0699/2.3* SECTION 1585mc. 61.55 (2) of the statutes is created to read:
1 ^(CS) 61.55 (2) ^{Design-build construction} Any contract for public construction under sub. (1), ^(1m) the estimated cost
2 of which exceeds \$500,000, may be let using the design-build construction process,
3 as defined in s. 59.52 (29) (c) 1. Section 59.52 (29) (d) and (e), as it applies to counties,
4 applies to villages.

5 *b0699/2.3* SECTION 1587s. 62.03 (1) of the statutes is amended to read:
6 62.03 (1) This subchapter, except ss. 62.071, 62.08 (1), 62.09 (1) (e) and (11) (j)
7 and (k), 62.15 (1m) (b), 62.175 and 62.23 (7) (em) and (he), does not apply to 1st class
8 cities under special charter.

9 *b0699/2.3* SECTION 1588c. 62.15 (1) of the statutes is amended to read:
10 62.15 (1) CONTRACTS; HOW LET; EXCEPTION FOR DONATED MATERIALS AND LABOR. All
11 Except as provided in sub. (1m), all public construction, the estimated cost of which
12 exceeds \$10,000 \$30,000, shall be let by contract to the lowest responsible bidder; all
13 other public construction shall be let as the council may direct. If the estimated cost
14 of any public construction exceeds \$5,000 but is not greater than \$10,000 \$30,000,
15 the board of public works shall give a class 1 notice, under ch. 985, of the proposed
16 construction before the contract for the construction is executed. This provision does
17 not apply to public construction if the materials for such a project are donated or if
18 the labor for such a project is provided by volunteers. The council may also by a vote

19 of three-fourths of all the members-elect provide by ordinance that any class of
20 public construction or any part thereof may be done directly by the city without
21 submitting the same for bids.

22 *b0699/2.3* SECTION 1588d. 62.15 (1m) of the statutes is created to read:

23 62.15 (1m) DESIGN-BUILD CONTRACTS. (a) Any contract for public construction
24 under sub. (1), the estimated cost of which exceeds \$500,000, may be let using the
1 design-build construction process, as defined in s. 59.52 (29) (c) 1. Section 59.52 (29)
2 (d) and (e), as it applies to counties, applies to cities.

3 (b) Any contract for public construction, the estimated cost of which exceeds
4 \$500,000, let by a 1st class city may be let using the design-build construction
5 process, as defined in s. 59.52 (29) (c) 1. Section 59.52 (29) (d) and (e), as it applies
6 to counties, applies to 1st class cities.”

7 (7) *b0793/2.7* 548. Page ⁷⁶⁷764, line ¹⁷25. after that line insert:

8 *b0793/2.7* “SECTION 1585m. 60.74 (5) (b) of the statutes is amended to read:

9 60.74 (5) (b) A petition conforming to the requirements of s. 8.40 signed by
10 qualified electors of the district equal to at least 20% of the vote cast for governor in
11 the district at the last gubernatorial election, requesting a change to appointment
12 of commissioners, may be submitted to the town board, subject to sub. (5m) (a). Upon
13 receipt of the petition, the town board shall submit the question to a referendum at
14 the next ~~regular spring election or general election, or shall call a special election for~~
15 that purpose authorized under s. 8.065 (2) or an election authorized under s. 8.065
16 (3) to be held not sooner than 45 days after receipt of the petition. The inspectors
17 shall count the votes and submit a statement of the results to the commission. The

18 commission shall canvass the results of the election and certify the results to the
19 town board which has authority to appoint commissioners.

20 ***b0793/2.7* SECTION 1587m.** 61.187 (1) of the statutes is amended to read:

21 61.187 (1) PROCEDURE. Whenever a petition conforming to the requirements
22 of s. 8.40, signed by at least one-third as many electors of any village as voted for
23 village officers at the next preceding election therefor, shall be presented to the
24 village board praying for dissolution of the village corporation, such board shall
1 submit to the electors of such village, for determination by ballot in substantially the
2 manner provided by ss. 5.64 (2) and 10.02, ~~at a general election or at a special election~~
3 ~~called by them for that purpose~~ the next election authorized under s. 8.065 (2) or an
4 election authorized under s. 8.065 (3) to be held not sooner than 45 days after
5 presentation of the petition, the question whether or not such village corporation
6 shall be dissolved.

7 ***b0793/2.7* SECTION 1587o.** 61.46 (1) of the statutes is amended to read:

8 61.46 (1) GENERAL; LIMITATION. The village board shall, on or before December
9 15 in each year, by resolution to be entered of record, determine the amount of
10 corporation taxes to be levied and assessed on the taxable property in such village
11 for the current year. Before levying any tax for any specified purpose, exceeding one
12 percent of the assessed valuation aforesaid, the village board shall, and in all other
13 cases may in its discretion, submit the question of levying the same to the village
14 electors at ~~any general or special~~ the next election authorized under s. 8.065 (2) or
15 an election authorized under s. 8.065 (3) to be held no sooner than 45 days after
16 submission by giving 10 days' notice thereof prior to such election by publication in
17 a newspaper published in the village, if any, and if there is none, then by posting

18 notices in 3 public places in said village, setting forth in such notices the object and
19 purposes for which such taxes are to be raised and the amount of the proposed tax.

20 *b0793/2.7* SECTION 1587q. 62.09 (1) (a) of the statutes is amended to read:

21 62.09 (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller,
22 attorney, engineer, one or more assessors unless the city is assessed by a county
23 assessor under s. 70.99, one or more constables as determined by the common
24 council, a local health officer, as defined in s. 250.01 (5), or local board of health, as
25 defined in s. 250.01 (3), street commissioner, board of police and fire commissioners
1 except in cities where not applicable, chief of police, chief of the fire department,
2 board of public works, 2 alderpersons from each aldermanic district, and such other
3 officers or boards as are created by law or by the council. If one alderperson from each
4 aldermanic district is provided under s. 66.018 (1), the council may, by ordinance
5 adopted by a two-thirds vote of all its members and approved by the electors at a
6 general or special any election authorized under s. 8.065, provide that there shall be
7 2 alderpersons from each aldermanic district.”

8 *b0796/1.5* 549. Page ⁷⁶⁷764, line ¹⁷25: after that line insert:

9 ~~*b0796/1.5* SECTION 1589m. 61.55 (title) of the statutes is created to read:~~

10 ~~61.55 (title) Public contracts and competitive bidding.~~

11 ~~*b0796/1.5* SECTION 1589n. 61.55 of the statutes is renumbered 61.55 (2) and~~
12 ~~amended to read:~~

13 ~~61.55 (2) CONTRACTS INVOLVING OVER \$10,000; HOW LET; EXCEPTION. All contracts~~
14 ~~for public construction, in any such village, exceeding \$10,000, shall be let by the~~
15 ~~village board to the lowest responsible bidder in accordance with s. 66.29 insofar as~~
16 ~~said that section may be applicable. If the estimated cost of any public construction~~

17 exceeds \$5,000, but is not greater than \$10,000, the village board shall give a class
18 1 notice, under ch. 985, of the proposed construction before the contract for the
19 construction is executed. This provision and s. 281.41 are not mandatory for the
20 repair and reconstruction of public facilities when damage or threatened damage
21 thereto creates an emergency, as determined by resolution of the village board, in
22 which the public health or welfare of the village is endangered. Whenever the village
23 board by majority vote at a regular or special meeting declares that an emergency
24 no longer exists, this exemption no longer applies.

① *b0796/1.5* SECTION 1589o. 61.55 (1) of the statutes is created to read:

2 61.55 (1) DEFINITION. In this section "labor organization" has the meaning
3 given in s. 5.02 (8m).

4 *b0796/1.5* SECTION 1589p. 61.55 (3) of the statutes is created to read:

5 61.55 (3) CONTRACTS WITH LABOR ORGANIZATIONS. (a) The village board shall
6 ensure that the specifications for bids and contracts for construction projects entered
7 into under this section do not do any of the following:

8 1. Require any bidder, contractor or subcontractor to enter into or to adhere to
9 an agreement with any labor organization concerning services to be performed in
10 relation to the project or a related project.

11 2. Discriminate against any bidder, contractor or subcontractor for refusing to
12 enter into or continue to adhere to an agreement with any labor organization
13 concerning services to be performed in relation to the project or a related project.

14 3. Require any bidder, contractor or subcontractor to enter into, continue to
15 adhere to or enforce any agreement that requires its employees, as a condition of
16 employment, to do any of the following:

17 a. Become members of or become affiliated with a labor organization.

18 b. Make payments to a labor organization, without the authorization of the
19 employees, exceeding the employees' proportionate share of the cost of collective
20 bargaining, contract administration and grievance adjustment.

21 (b) Any taxpayer of this state or any other person who enters into contracts or
22 subcontracts for building construction services may bring an action to require
23 compliance with par. (a). If that person prevails in his or her action, the court shall
24 award to that person reasonable actual attorney fees in addition to other costs
25 allowed to prevailing parties under ch. 814.

1 ***b0796/1.5* SECTION 1589q.** 62.15 (1e) of the statutes is created to read:

2 62.15 (1e) DEFINITION. In this section "labor organization" has the meaning
3 given in s. 5.02 (8m).

4 ***b0796/1.5* SECTION 1589r.** 62.15 (15) of the statutes is created to read:

5 62.15 (15) CONTRACTS WITH LABOR ORGANIZATIONS. (a) The common council shall
6 ensure that the specifications for bids and contracts for construction projects entered
7 into under this section do not do any of the following:

8 1. Require any bidder, contractor or subcontractor to enter into or to adhere to
9 an agreement with any labor organization concerning services to be performed in
10 relation to the project or a related project.

11 2. Discriminate against any bidder, contractor or subcontractor for refusing to
12 enter into or continue to adhere to an agreement with any labor organization
13 concerning services to be performed in relation to the project or a related project.

14 3. Require any bidder, contractor or subcontractor to enter into, continue to
15 adhere to or enforce any agreement that requires its employees, as a condition of
16 employment, to do any of the following:

17 a. Become members of or become affiliated with a labor organization.

18 b. Make payments to a labor organization, without the authorization of the
19 employees, exceeding the employees' proportionate share of the cost of collective
20 bargaining, contract administration and grievance adjustment.

21 (b) Any taxpayer of this state or any other person who enters into contracts or
22 subcontracts for building construction services may bring an action to require
23 compliance with par. (a). If that person prevails in his or her action, the court shall
24 award to that person reasonable actual attorney fees in addition to other costs
25 allowed to prevailing parties under ch. 814.”.

① ***b0903/1.2* 550.** Page ⁷⁶⁷764, line ¹⁷25: after that line insert:

2 ***b0903/1.2* “SECTION 1583s.** 60.726 (2) of the statutes is amended to read:

3 60.726 (2) If a property owner installed on his or her property a private sewage
4 system, as defined in s. 145.01 (12), that conforms with the state plumbing code,
5 before a town sanitary district that encompasses that property came into existence,
6 that property shall may be included in the town sanitary district. If the private
7 sewage system was installed on or after 10 years before May 14, 1992, and if the
8 property owner provides the town sanitary district with any information about the
9 cost of the private sewage system required by the district, the town sanitary district,
10 when the district issues any assessment or charges or imposes property taxes to
11 construct a sewage service system, shall pay or credit the property owner an amount
12 equal to 10% of the cost of the private sewage system, less any grants or aids received
13 by the property owner for construction of the private sewage system, multiplied by
14 the number of years of remaining life of the private sewage system. The number of
15 years of remaining life of the private sewage system is equal to 10 minus the number
16 of years that the private sewage system has been in operation.

17 ***b0903/1.2* SECTION 1583v.** 60.77 (5) (L) of the statutes is created to read:
18 60.77 (5) (L) Approve or disapprove any connection with or use of the sewerage
19 system by any property owner whose property is connected to a working private
20 sewerage system, as defined in s. 145.01 (12).

21 ***b0903/1.2* SECTION 1588m.** 62.175 (1) of the statutes is amended to read:
22 62.175 (1) First class cities may construct and extend the sewer and water
23 system into the adjoining towns, subject to s. 66.916. The extensions shall be made
24 without expense to the cities. The rates to be charged for water to consumers beyond
1 the corporate limits of the city shall be fixed by the common council of the city upon
2 the recommendation of the city's board of public works. First class cities may approve
3 or disapprove any connection with or use of the sewer and water system by any
4 property owner whose property is connected to a working private sewerage system, as
5 defined in s. 145.01 (12).

6 ***b0903/1.2* SECTION 1588p.** 62.18 (1) of the statutes is amended to read:
7 62.18 (1) CITIES MAY CONSTRUCT. Cities shall have power to construct systems
8 of sewerage, including a sewage disposal plant and all other appurtenances thereto,
9 to make additions, alterations and repairs to such systems and plants, and when
10 necessary abandon any existing system and build a new system, and to provide for
11 the payment of the same by the city, by sewerage districts or by abutting property
12 owners or by any combination of these methods. Cities may approve or disapprove
13 any connection with or use of the sewerage system by any property owner whose
14 property is connected to a working private sewerage system, as defined in s. 145.01
15 (12). Whenever the council shall determine to lay sewers or provide sewerage in any
16 portion of the city it shall so order by resolution which shall describe with reasonable
17 particularity the district to be seweraged. Whenever the territory of any city of this

18 state shall be adjacent to or border on the territory of any other state, such city shall
19 have power to build or construct a sewage disposal plant in such adjacent state,
20 either alone for its sole use or jointly with some city or municipality in such adjacent
21 state for their joint use on terms to be agreed upon by such municipalities. And if
22 either city or municipality shall build or construct a sewage disposal plant, the city
23 in this state may contract with the other city or municipality for its joint use on terms
24 to be agreed upon.”.

1 *b0759/1.2* **551.** Page 768, line 15: after that line insert:

2 *b0759/1.2* “SECTION 1591k. 62.231 (6m) of the statutes is created to read:

3 62.231 (6m) CERTAIN AMENDMENTS TO ORDINANCES. For an amendment to an
4 ordinance enacted under this section that affects an activity that meets all of the
5 requirements under s. 281.165 (1) to (5), the department of natural resources may
6 not proceed under sub. (6), or otherwise review the amendment, to determine
7 whether the ordinance, as amended, fails to meet reasonable minimum standards.”.

8 *b0980/1.18* **552.** Page 768, line 25: delete the material beginning with that
9 line and ending with page 777, line 19.

10 *b0793/2.8* **553.** Page 768, line 24: after that line insert:

11 *b0793/2.8* “SECTION 1592m. 64.03 (1) of the statutes is amended to read:

12 64.03 (1) Every ordinance or resolution for the adoption of ss. 64.01 to 64.15,
13 and every petition for a ~~special election~~ referendum on the same, shall state the
14 number of members of which the council herein provided for shall be composed, the
15 term of office of its members, which term shall not exceed 2 years, whether they shall
16 be nominated and elected from aldermanic districts or from the city at large, and the
17 compensation, if any, which they shall receive.

18 ***b0793/2.8* SECTION 1592n.** 64.39 (3) of the statutes is amended to read:

19 64.39 (3) Upon filing such petition, the mayor shall, by proclamation, submit
20 the questions prescribed in sub. (1) at ~~a special~~ the next election specified in s. 8.065
21 (2) or an election authorized under s. 8.065 (3) to be held ~~at a time specified therein~~
22 ~~and within 2 months~~ not sooner than 45 days after such petition is filed. The election
23 upon such question shall be conducted, the vote canvassed, and the result declared
24 in the same manner as provided by law for other city elections.

1 ***b0793/2.8* SECTION 1592r.** 66.01 (8) of the statutes is amended to read:

2 66.01 (8) Every charter, charter amendment or charter ordinance enacted or
3 approved by a vote of the electors shall control and prevail over any prior or
4 subsequent act of the legislative body of the city or village. Whenever the electors
5 of any city or village by a majority vote have adopted or determined to continue to
6 operate under either ch. 62 or 64, or have determined the method of selection of
7 members of the governing board, the question shall not again be submitted to the
8 electors, nor action taken thereon within a period of 2 years. Any election to change
9 or amend the charter of any city or village, other than ~~a special~~ an election as
10 ~~provided in~~ called under s. 9.20 (4), shall be held at the time provided by statute for
11 holding the spring election.”

12 ***b0793/2.9* 554.** Page 778, line 5: after that line insert:

13 ***b0793/2.9* “SECTION 1608c.** 66.059 (2m) (b) of the statutes is amended to
14 read:

15 66.059 (2m) (b) If a referendum is to be held on a resolution, the municipal
16 governing body shall direct the municipal clerk to ~~call a special election for the~~
17 ~~purpose of submitting~~ submit the resolution to the electors for approval of the

18 ~~electors at a referendum on approval or rejection. In lieu of a special election, the~~
19 ~~municipal governing body may specify that the election be held at the next~~
20 ~~succeeding spring primary or election or September primary or general election~~
21 ~~called in accordance with s. 8.065.~~

22 *b0793/2.9* SECTION 1608d. 66.061 (1) (c) of the statutes is amended to read:

23 66.061 (1) (c) No such ordinance shall be operative until 60 days after passage
24 and publication unless sooner approved by a referendum. Within that time electors
1 equal in number to 20 per cent of those voting at the last regular municipal election,
2 may demand a referendum. The demand shall be in writing and filed with the clerk.
3 Each signer shall state his or her occupation and residence and signatures shall be
4 verified by the affidavit of an elector. The referendum shall be held at the next
5 ~~regular municipal election, or at a special election within 90 days of the~~ authorized
6 under s. 8.065 (2) or an election authorized under s. 8.065 (3) to be held not sooner
7 than 45 days after filing of the demand, and the ordinance shall not be effective
8 unless approved by a majority of the votes cast thereon. This paragraph shall not
9 apply to extensions by a utility previously franchised by the village or city.

10 *b0793/2.9* SECTION 1608e. 66.075 (5) of the statutes is amended to read:

11 66.075 (5) The provisions of this section shall apply only to such counties, cities,
12 villages and towns as shall have adopted the same at any general or municipal
13 election at which the question of the establishment of such county or municipal
14 slaughterhouse shall have been submitted to the voters of such county, city, village
15 or town. Such question shall, upon the filing of a petition conforming to the
16 requirements of s. 8.40 by electors of such county, city, village or town equal in
17 number to at least 10% of all the votes cast in such county, city, village or town for
18 governor at the last preceding general election, be submitted to the electors of such

19 county, city, village or town at the next ensuing election authorized under s. 8.065 (2)
20 or an election authorized under s. 8.065 (3) to be held not sooner than 45 days after
21 filing of the petition, and if a majority of votes cast shall be in favor of the
22 establishment of such slaughterhouse, the provisions of this section shall apply to
23 such county, city, village or town.”.

24 *b0766/1.1* **555**. Page 779, line 6: after that line insert:

1 *b0766/1.1* **SECTION 1608p.** 66.085 (2) of the statutes is amended to read:

2 66.085 (2) INTERFERENCE PROHIBITED. The owner or manager of a multiunit
3 dwelling under common ownership, control or management or of a mobile home park
4 or the association or board of directors of a condominium may not prevent a cable
5 operator from providing cable service to a subscriber who is a resident of the
6 multiunit dwelling, mobile home park or of the condominium or interfere with a cable
7 operator providing cable service to a subscriber who is a resident of the multiunit
8 dwelling, mobile home park or of the condominium.”.

9 *b0699/2.4* **556**. Page 785, line 13: after that line insert:

10 *b0699/2.4* **SECTION 1617p.** 66.24 (5) (d) of the statutes is amended to read:

11 66.24 (5) (d) *Bids*. Whenever plans and specifications for any facilities have
12 been completed and approved by the commission and by any other agency which
13 must approve the plans and specifications, and the commission has determined to
14 proceed with the work of the construction thereof, it shall advertise by a class 2 notice
15 under ch. 985, for bids for the construction of the facilities. Contracts for the work
16 shall be let to the lowest responsible bidder, except for contracts awarded under par.
17 (e), or the agency may reject any and all bids and if in its discretion the prices quoted
18 are unreasonable, the bidders irresponsible or the bids informal, it may readvertise

19 the work or any part of it. All contracts shall be protected by such bonds, penalties
20 and conditions as the district shall require. The commission may itself do any part
21 of any of the works.

22 *b0699/2.4* SECTION 1617q. 66.24 (5) (e) of the statutes is created to read:

23 66.24 (5) (e) *Design-build contracts*. Any contract for public construction
24 under this subsection, the estimated cost of which exceeds \$500,000, may be let using
1 the design-build construction process, as defined in s. 59.52 (29) (c) 1. Section 59.52
2 (29) (d) and (e), as it applies to counties, applies to districts.”.

3 *b0796/1.6* 557. Page 785, line 13: after that line insert:

4 *b0796/1.6* “SECTION 1617m. 66.20 (3s) of the statutes is created to read:

5 66.20 (3s) “Labor organization” has the meaning given in s. 5.02 (8m).

6 *b0796/1.6* SECTION 1617p. 66.24 (5m) of the statutes is created to read:

7 66.24 (5m) CONTRACTS WITH LABOR ORGANIZATIONS. (a) The commission shall
8 ensure that the specifications for bids and contracts for construction projects entered
9 into under sub. (5) do not do any of the following:

10 1. Require any bidder, contractor or subcontractor to enter into or to adhere to
11 an agreement with any labor organization concerning services to be performed in
12 relation to the project or a related project.

13 2. Discriminate against any bidder, contractor or subcontractor for refusing to
14 enter into or continue to adhere to an agreement with any labor organization
15 concerning services to be performed in relation to the project or a related project.

16 3. Require any bidder, contractor or subcontractor to enter into, continue to
17 adhere to or enforce any agreement that requires its employees, as a condition of
18 employment, to do any of the following:

19 a. Become members of or become affiliated with a labor organization.

20 b. Make payments to a labor organization, without the authorization of the
21 employees, exceeding the employees' proportionate share of the cost of collective
22 bargaining, contract administration and grievance adjustment.

23 (b) Any taxpayer of this state or any other person who enters into contracts or
24 subcontracts for building construction services may bring an action to require
1 compliance with par. (a). If that person prevails in his or her action, the court shall
2 award to that person reasonable actual attorney fees in addition to other costs
3 allowed to prevailing parties under ch. 814.”

4 *b0903/1.3* **558**. Page 785, line 13: after that line insert:

5 *b0903/1.3* “SECTION 1617s. 66.24 (3) of the statutes is amended to read:

6 66.24 (3) CONNECTIONS WITH SYSTEM. The commission may require any person
7 or municipality in the district to provide for the discharge of its sewage into the
8 district's collection and disposal system, or to connect any sanitary sewerage system
9 with the district's disposal system wherever reasonable opportunity therefor is
10 provided; may regulate the manner in which such connections are made; may require
11 any person or municipality discharging sewage into the system to provide
12 preliminary treatment therefor; may approve or disapprove any connection with or
13 use of the sewerage system by any property owner whose property is connected to a
14 working private sewage system, as defined in s. 145.01 (12); may prohibit and impose
15 a penalty for the discharge into the system of any substance which it determines will
16 or may be harmful to the system or any persons operating it; and may, with the prior
17 approval of the department, after hearing upon 30 days' notice to the municipality
18 involved, require any municipality to discontinue the acquisition, improvement or

19 operation of any facility for disposal of any wastes or material handled by the
20 commission wherever and so far as adequate service is or will be provided by the
21 commission. The commission shall have access to all sewerage records of any
22 municipality in the district and shall require all such municipalities to submit plans
23 of existing systems and proposed extensions of local services or systems. The
1 commission or its employees may enter upon the land in any municipality within the
2 district for the purpose of making surveys or examinations.”.

3 *b0800/1.1* **559**. Page 785, line 14: delete lines 14 to 24.

4 *b1141/2.10* **560**. Page 786, line 18: after that line insert:

5 *b1141/2.10* **SECTION 1621m.** 66.35 (1) (a) of the statutes is amended to read:
6 66.35 (1) (a) “Medical waste incinerator” has the meaning given in s. 287.07 ~~(7)~~
7 ~~(e) 1. or (8) (a) 5.~~”.

8 *b1109/1.1* **561**. Page 788, line 16: delete lines 16 to 24 and substitute:

9 “66.431 (5) (a) 4. d. Subject to sub. (5m), the authority of a 1st class city may
10 issue up to \$170,000,000 in bonds to finance capital improvements to implement the
11 report approved under 1999 Wisconsin Act (this act), section 9139 (7tw) (b) if the
12 board of school directors of the school district operating under ch. 119 adopts a
13 resolution requesting the authority to do so. Bonds issued under this subd. 4. d. may
14 not have a maturity in excess of 20 years, and may not be issued later than the first
15 day of the 60th month beginning after the effective date of this subd. 4. d. [revisor
16 inserts date]. Principal and interest payments on bonds issued under this subd. 4.
17 d. may be paid by the board of school directors of the school district operating under
18 ch. 119. If within 30 days after the adoption of a resolution under this subd. 4. d. a
19 petition conforming to the requirements of s. 8.40, that is signed by a number of

20 electors of the city equal to at least 10% of the votes cast in the city for governor at
21 the last general election, is filed in the office of the city clerk demanding that the
22 resolution be submitted to a vote of the electors the resolution may not take effect
23 until it is submitted to a referendum and approved by a majority of the electors. The
24 referendum shall be held at the next regular spring or general election.”.

1 ***b1109/1.2* 562.** Page 793, line 22: after that line insert:

2 ***b1109/1.2* “SECTION 1630dg.** 66.431 (14) of the statutes is amended to read:

3 66.431 (14) OBLIGATIONS. For the purpose of financially aiding an authority to
4 carry out blight elimination, slum clearance and urban renewal programs and
5 projects, the city in which the authority functions is authorized, without limiting its
6 authority under any other law, to issue and sell general obligation bonds in the
7 manner and in accordance with the provisions of ch. 67, except that, subject to sub.
8 (5)(a)4. d., no referendum shall be required, and to levy taxes without limitation for
9 the payment thereof, as provided in s. 67.035. The bonds authorized under this
10 subsection shall be fully negotiable and except as provided in this subsection shall
11 not be subject to any other law or charter pertaining to the issuance or sale of bonds.”.

12 ***b0793/2.10* 563.** Page 800, line 2: after that line insert:

13 ***b0793/2.10* “SECTION 1637a.** 66.504 (2) of the statutes is amended to read:

14 66.504 (2) FACILITIES AUTHORIZED. A municipality may enter into a joint
15 contract with a nonprofit corporation organized for civic purposes and located in the
16 municipality to construct or otherwise acquire, equip, furnish, operate and maintain
17 a facility to be used for municipal and civic activities if a majority of the voters voting
18 in a referendum at a special election or at a spring primary or election or September

19 ~~primary or general~~ an election authorized under s. 8.065 approve the question of
20 entering into the joint contract.”.

21 *b0793/2.11* **564.** Page 800, line 12: after that line insert:

22 *b0793/2.11* **SECTION 1637w.** 66.521 (10) (d) of the statutes is amended to
23 read:

1 66.521 (10) (d) The governing body may issue bonds under this section without
2 submitting the proposition to the electors of the municipality for approval unless
3 within 30 days from the date of publication of notice of adoption of the initial
4 resolution for such bonds, a petition conforming to the requirements of s. 8.40, and
5 signed by a number of electors of the municipality equal to not less than 5% of the
6 registered electors ~~of the municipality~~, or, if there is no registration of electors in the
7 municipality, by 10% of the number of electors of the municipality voting for the office
8 of governor at the last general election as determined under s. 115.01 (13), is filed
9 with the clerk of the municipality requesting a referendum upon the question of the
10 issuance of the bonds. If such a petition is filed, the bonds shall not be issued until
11 approved by a majority of the electors of the municipality voting thereon at a general
12 ~~or special election~~ referendum called in accordance with s. 8.065.”.

13 *b1206/2.1* **565.** Page 805, line 3: after “subdivision” insert “, except that the
14 first \$3,000 of an impact fee is payable before the building permit may be issued”.

15 *b1141/2.11* **566.** Page 806, line 9: after that line insert:

16 *b1141/2.11* **SECTION 1638i.** 66.606 of the statutes is repealed.”.

17 *b1171/1.3* **567.** Page 806, line 12: delete “98.25%” and substitute “97.45%”.

18 *b0699/2.5* **568.** Page 806, line 20: after that line insert:

19 *b0699/2.5* **SECTION 1643p.** 66.904 (2) (a) of the statutes is amended to read:

20 66.904 (2) (a) Except for a contract awarded under par. (am) and except as
21 provided in par. (b), all work done and all purchases of supplies and materials by the
22 commission shall be by contract awarded to the lowest responsible bidder complying
23 with the invitation to bid, if the work or purchase involves an expenditure of \$7,500
24 \$30,000 or more. If the commission decides to proceed with construction of any sewer
1 after plans and specifications for the sewer are completed and approved by the
2 commission and by the department of natural resources under ch. 281, the
3 commission shall advertise by a class 2 notice under ch. 985 for construction bids.
4 All contracts and the awarding of contracts are subject to s. 66.29, except for a
5 contract awarded under par. (am).

6 ***b0699/2.5* SECTION 1643q.** 66.904 (2) (am) of the statutes is created to read:

7 66.904 (2) (am) Any contract for public construction under sub. (1), the
8 estimated cost of which exceeds \$500,000, may be let using the design-build
9 construction process, as defined in s. 59.52 (29) (c) 1. Section 59.52 (29) (d) and (e),
10 as it applies to counties, applies to the district.

11 ***b0699/2.5* SECTION 1643r.** 66.904 (2) (e) of the statutes is amended to read:

12 66.904 (2) (e) Paragraphs (a) ~~to~~ and (b) to (d) do not apply to contracts awarded
13 under s. 66.905. Paragraph (am) applies to contracts awarded under s. 66.905."

14 ***b0793/2.12* 569.** Page 806, line 20: after that line insert:

15 ***b0793/2.12* "SECTION 1638n.** 66.77 (3) (a) 1. of the statutes is amended to
16 read:

17 66.77 (3) (a) 1. If the governing body of a county wishes to exceed the operating
18 levy rate limit otherwise applicable to the county under this section, it shall adopt
19 a resolution to that effect. The resolution shall specify either the operating levy rate

20 or the operating levy that the governing body wishes to impose for either a specified
21 number of years or an indefinite period. The governing body shall ~~call a special~~
22 ~~referendum for the purpose of submitting the resolution to the electors of the county~~
23 ~~for approval or rejection. In lieu of a special referendum, the governing body may~~
24 ~~specify that~~ provide for the referendum to be held at the next succeeding spring
1 primary or election or September primary or general election to be held authorized
2 under s. 8.065 (2) or an election authorized under s. 8.065 (3) that occurs not earlier
3 than 30 days after the adoption of the resolution of the governing body.

4 *b0793/2.12* SECTION 1640m. 66.94 (4) of the statutes is amended to read:
5 66.94 (4) MANNER OF ADOPTION. This section may be adopted by any city, village
6 or town within the metropolitan district in the following manner: The governing body
7 of any municipality, by ordinance passed at least 30 days prior to submission of the
8 question, may direct that the question of the adoption of this section be submitted
9 to the electors therein at any ~~general, special, judicial or local~~ election authorized
10 under s. 8.065. The clerk of such municipality or the election commission of any city
11 of the first class shall thereupon submit the question to popular vote. Public notice
12 of the election shall be given in the same manner as in case of a regular municipal
13 election except that such notice shall be published or posted at least 20 days prior to
14 the election. If a majority of those voting on the question vote in the affirmative
15 thereon, this section shall be adopted in such municipality. The proposition on the
16 ballot to be used at such election shall be in substantially the following form:

17 Shall section 66.94 of the Wisconsin statutes which creates a metropolitan
18 transit authority for ownership and operation of a public mass transportation system
19 in the metropolitan district be adopted?

20 YES NO .

21 ***b0796/1.7* 570.** Page 806, line 20: after that line insert:

22 ***b0796/1.7* "SECTION 1638p.** 66.88 (5s) of the statutes is created to read:

23 66.88 (5s) "Labor organization" has the meaning given in s. 5.02 (8m).

24 ***b0796/1.7* SECTION 1640m.** 66.904 (6) of the statutes is created to read:

1 66.904 (6) CONTRACTS WITH LABOR ORGANIZATIONS. (a) The commission shall

2 ensure that the specifications for bids and contracts for construction projects entered

3 into under this section do not do any of the following:

4 1. Require any bidder, contractor or subcontractor to enter into or to adhere to
5 an agreement with any labor organization concerning services to be performed in
6 relation to the project or a related project.

7 2. Discriminate against any bidder, contractor or subcontractor for refusing to
8 enter into or continue to adhere to an agreement with any labor organization
9 concerning services to be performed in relation to the project or a related project.

10 3. Require any bidder, contractor or subcontractor to enter into, continue to
11 adhere to or enforce any agreement that requires its employees, as a condition of
12 employment, to do any of the following:

13 a. Become members of or become affiliated with a labor organization.

14 b. Make payments to a labor organization, without the authorization of the
15 employees, exceeding the employees' proportionate share of the cost of collective
16 bargaining, contract administration and grievance adjustment.

17 (b) Any taxpayer of this state or any other person who enters into contracts or
18 subcontracts for building construction services may bring an action to require
19 compliance with par. (a). If that person prevails in his or her action, the court shall

20 award to that person reasonable actual attorney fees in addition to other costs
21 allowed to prevailing parties under ch. 814.”.

22 *b0980/1.19* **571**. Page 806, line 21: delete the material beginning with that
23 line and ending with page 808, line 24.

24 *b0796/1.8* **572**. Page 808, line 24: after that line insert:

1 *b0796/1.8* “SECTION 1646m. 66.949 (3) of the statutes is amended to read:
2 66.949 (3) NOTICE. Notwithstanding ss. 27.065 (5) (a), 30.32, 38.18, 43.17 (9)
3 (a), 59.52 (29) (a) (am), 59.70 (11), 60.47 (2) to (4), 60.77 (6) (a), 61.55, 61.56, 61.57,
4 62.15 (1), 62.155, 66.24 (5) (d), 66.299 (2), 66.431 (5) (a) 2., 66.47 (11), 66.505 (10),
5 66.508 (10) and 66.904 (2), before entering into a performance contract under this
6 section, a local governmental unit shall solicit bids or competitive sealed proposals
7 from qualified providers. A local governmental unit may only enter into a
8 performance contract if the contract is awarded by the governing body of the local
9 governmental unit. The governing body shall give at least 10 days’ notice of the
10 meeting at which the body intends to award a performance contract. The notice shall
11 include a statement of the intent of the governing body to award the performance
12 contract, the names of all potential parties to the proposed performance contract, and
13 a description of the energy conservation and facility improvement measures
14 included in the performance contract. At the meeting, the governing body shall
15 review and evaluate the bids or proposals submitted by all qualified providers and
16 may thereafter award the performance contract to the qualified provider that best
17 meets the needs of the local governmental unit, which need not be the lowest cost
18 provider.”.

19 *b0981/2.1* **573**. Page 808, line 24: after that line insert:

20 ***b0981/2.1*** “SECTION 1646e. 66.945 (15) of the statutes is amended to read:
21 66.945 (15) DISSOLUTION OF REGIONAL PLANNING COMMISSIONS. Upon receipt of
22 certified copies of resolutions recommending the dissolution of a regional planning
23 commission adopted by the governing bodies of a majority of the local units in the
24 region, ~~including the county board of any county, part or all of which is within the~~
1 ~~region,~~ and upon a finding that all outstanding indebtedness of the commission has
2 been paid and all unexpended funds returned to the local units which supplied them,
3 or that adequate provision has been made therefor, the governor shall issue a
4 certificate of dissolution of the commission which shall thereupon cease to exist.
5 Every local unit located within the boundaries of a region, including the county board
6 of any county, part or all of which is within the region, may adopt a resolution
7 recommending the dissolution of the regional planning commission under this
8 subsection, even if the local unit has withdrawn from the commission’s jurisdiction
9 under sub. (16).”.

10 ***b0793/2.13* 574.** Page 808, line 25: after that line insert:

11 ***b0793/2.13*** “SECTION 1647m. 67.05 (4) and (5) of the statutes are amended
12 to read:

13 67.05 (4) PERMISSIVE REFERENDUM IN COUNTIES. If a county board adopts an
14 initial resolution for an issue of county bonds to provide for the original construction
15 or for the improvement and maintenance of highways, to provide railroad aid, or to
16 construct, acquire or maintain, or to aid in constructing, acquiring or maintaining
17 a bridge over or across any stream or other body of water bordering upon or
18 intersecting any part of the county, the county clerk is not required to submit the
19 resolution for approval to the electors of the county at a ~~special election~~ referendum

20 unless within 30 days after the adoption thereof there is filed with the clerk a petition
21 conforming to the requirements of s. 8.40 and requesting such submission, signed by
22 electors numbering at least 10% of the votes cast in the county for governor at the
23 last general election. If a petition is filed, the question submitted shall be whether
24 the resolution shall be or shall not be approved. No such resolution of a county board
1 other than those specified in this subsection need be submitted to county electors,
2 except as provided otherwise in sub. (7).

3 (5) REFERENDUM IN TOWNS, VILLAGES AND CITIES. (a) Whenever an initial
4 resolution has been so adopted by the governing body of a town, the clerk of the
5 municipality shall immediately record the resolution and call a ~~special election~~
6 referendum in accordance with s. 8.065 for the purpose of submitting the resolution
7 to the electors of the municipality for approval. This paragraph does not apply to
8 bonds issued to finance low-interest mortgage loans under s. 66.38, unless a number
9 of electors equal to at least 15% of the votes cast for governor at the last general
10 election in their town sign and file a petition conforming to the requirements of s. 8.40
11 with the town clerk requesting submission of the resolution. Whenever a number of
12 electors cannot be determined on the basis of reported statistics, the number shall
13 be determined in accordance with s. 60.74 (6). If a petition is filed, the question
14 submitted shall be whether the resolution shall or shall not be approved. This
15 paragraph is limited in its scope by sub. (7).

16 (b) No city or village may issue any bonds for any purposes other than for water
17 systems, lighting works, gas works, bridges, street lighting, street improvements,
18 street improvement funding, hospitals, airports, harbor improvements, river
19 improvements, breakwaters and protection piers, sewerage, garbage disposal,
20 rubbish or refuse disposal, any combination of sewage, garbage or refuse or rubbish

21 disposal, parks and public grounds, swimming pools and band shells thereon,
22 veterans housing projects, paying the municipality's portion of the cost of abolishing
23 grade crossings, for the construction of police facilities and combined fire and police
24 safety buildings, for the purchase of sites for engine houses, for fire engines and other
25 equipment of the fire department, for construction of engine houses, and for pumps,
1 water mains, reservoirs and all other reasonable facilities for fire protection
2 apparatus or equipment for fire protection, for parking lots or other parking
3 facilities, for school purposes, for libraries, for buildings for the housing of machinery
4 and equipment, for acquiring and developing sites for industry and commerce as will
5 expand the municipal tax base, for financing the cost of low-interest mortgage loans
6 under s. 66.38, for providing financial assistance to blight elimination, slum
7 clearance, community development, redevelopment and urban renewal programs
8 and projects under ss. 66.405 to 66.425, 66.43, 66.431, 66.4325, 66.435 and 66.46 or
9 for university of Wisconsin system college campuses, as defined in s. 36.05 (6m), until
10 the proposition for their issue for the special purpose thereof has been submitted to
11 the electors of the city or village and adopted by a majority vote. Except as provided
12 under sub. (15), if the common council of any city or the village board of any village
13 declares its purpose to raise money by issuing bonds for any purpose other than those
14 above specified, it shall direct by resolution, which shall be recorded at length in the
15 record of its proceedings, the clerk to call a ~~special election~~ referendum in accordance
16 with s. 8.065 for the purpose of submitting the question of bonding to the city or
17 village electors. If a number of electors of a city or village equal to at least 15% of the
18 votes cast for governor at the last general election in their city or village sign and file
19 a petition conforming to the requirements of s. 8.40 with the city or village clerk
20 requesting submission of the resolution, the city or village may not issue bonds for

21 financing the cost of low-interest mortgage loans under s. 66.38 ~~without calling a~~
22 ~~special election to submit the question of bonding to~~ unless the issuance is approved
23 by the city or village electors for their approval at a referendum called in accordance
24 with s. 8.065.

1 ***b0793/2.13* SECTION 1648a.** 67.05 (6a) (a) 2. a. of the statutes is amended to
2 read:

3 67.05 (6a) (a) 2. a. Direct the school district clerk to call a ~~special election~~
4 referendum in accordance with s. 8.065 (2) or a referendum authorized under s. 8.065
5 (3) for the purpose of submitting the resolution to the electors for approval or
6 rejection, ~~or direct that the resolution be submitted at the next regularly scheduled~~
7 primary or election permitted under s. 8.065 (2) or a referendum authorized under
8 s. 8.065 (3) to be held not earlier than 45 days after the adoption of the resolution.
9 The resolution shall not be effective unless adopted by a majority of the school district
10 electors voting at the referendum.”.

11 ***b0904/1.1* 575.** Page 808, line 25: after that line insert:

12 ***b0904/1.1* “SECTION 1647c.** 67.04 (5) (b) 4. of the statutes is created to read:
13 67.04 (5) (b) 4. To pay unfunded prior service liability contributions under the
14 Wisconsin retirement system if all of the proceeds of the note will be used to pay for
15 such contributions.”.

16 ***b0793/2.14* 576.** Page 809, line 9: after that line insert:

17 ***b0793/2.14* “SECTION 1648i.** 67.05 (6m) (b) of the statutes is amended to
18 read:

19 67.05 (6m) (b) If a referendum is to be held on an initial resolution, the district
20 board shall direct the technical college district secretary to call a ~~special election~~

21 referendum in accordance with s. 8.065 for the purpose of submitting the initial
22 resolution to the electors for ~~a referendum on approval or rejection. In lieu of a~~
23 ~~special election, the district board may specify that the election be held at the next~~
24 ~~succeeding spring primary or election or September primary or general election.”.~~

1 ***b0793/2.15* 577.** Page 809, line 13: after that line insert:

2 ***b0793/2.15* “SECTION 1648s.** 67.10 (5) (b) of the statutes is amended to read:

3 67.10 (5) (b) Any city having ~~voted~~ approved the issuance of bonds at a special
4 referendum ~~election~~ held in accordance with s. 8.065 and having sold a portion
5 thereof may negotiate, sell or otherwise dispose of the same in the manner provided
6 by statute within 9 years of the date of the election voting the same.”.

7 ***b0793/2.16* 578.** Page 809, line 23: after that line insert:

8 ***b0793/2.16* “SECTION 1649e.** 67.12 (12) (e) 5. of the statutes is amended to
9 read:

10 67.12 (12) (e) 5. Within 10 days of the adoption by a technical college district
11 board of a resolution under subd. 1. to issue a promissory note for a purpose under
12 s. 38.16 (2), the secretary of the district board shall publish a notice of such adoption
13 as a class 1 notice, under ch. 985. The notice need not set forth the full contents of
14 the resolution, but shall state the amount proposed to be borrowed, the method of
15 borrowing, the purpose thereof, that the resolution was adopted under this
16 subsection and the place where and the hours during which the resolution is
17 available for public inspection. If the amount proposed to be borrowed is for building
18 remodeling or improvement and does not exceed \$500,000 or is for movable
19 equipment, the district board need not submit the resolution to the electors for
20 approval unless, within 30 days after the publication or posting, a petition

21 conforming to the requirements of s. 8.40 is filed with the secretary of the district
22 board requesting a referendum ~~at a special election~~ to be called for that purpose.
23 Such petition shall be signed by electors from each county lying wholly or partially
24 within the district. The number of electors from each county shall equal at least 1.5%
1 of the population of the county as determined under s. 16.96 (2) (c). If a county lies
2 in more than one district, the technical college system board shall apportion the
3 county's population as determined under s. 16.96 (2) (c) to the districts involved and
4 the petition shall be signed by electors equal to the appropriate percentage of the
5 apportioned population. ~~In lieu of a special election, the district board may specify~~
6 ~~that the referendum shall be held at the next succeeding spring primary or election~~
7 ~~or September primary or general election.~~ Any resolution to borrow amounts of
8 money in excess of \$500,000 for building remodeling or improvement shall be
9 submitted to the electors of the district for approval. Any referendum under this
10 subdivision shall be called at the next election authorized under s. 8.065 (2) or an
11 election authorized under s. 8.065 (3) occurring not sooner than 45 days after filing
12 of a petition or adoption of a resolution requiring the referendum. If a referendum
13 is held or required under this subdivision, no promissory note may be issued until
14 the issuance is approved by a majority of the district electors voting at such
15 referendum. The referendum shall be noticed, called and conducted under s. 67.05
16 (6a) insofar as applicable, except that the notice of ~~special election~~ referendum and
17 ballot need not embody a copy of the resolution and the question which shall appear
18 on the ballot shall be "Shall (name of district) be authorized to borrow the sum of
19 \$.... for (state purpose) by issuing its general obligation promissory note (or notes)
20 under section 67.12 (12) of the Wisconsin Statutes?"."

21 ***b1160/1.2* 579.** Page 810, line 5: delete “Thirteen dollars and 40 cents” and
22 substitute “Fourteen dollars”.

23 ***b1061/1.1* 580.** Page 811, line 18: after that line insert:

24 ***b1061/1.1* SECTION 1653d.** 70.111 (3) of the statutes is amended to read:

1 70.111 (3) BOATS. Watercraft employed regularly in interstate traffic.
2 ~~Watercraft, watercraft~~ laid up for repairs. ~~All, all~~ pleasure watercraft used for
3 recreational purposes. ~~Commercial, commercial~~ fishing boats. ~~Charter and~~
4 ~~equipment that is used by commercial fishing boats, charter sailboats and charter~~
5 ~~boats, other than sailboats, that are used for tours.”.~~

6 ***b1167/2.1* 581.** Page 811, line 18: after that line insert:

7 ***b1167/2.1* SECTION 1653f.** 70.11 (40) of the statutes is created to read:

8 70.11 (40) HUB TERMINAL FACILITY. (a) In this subsection:

9 1. “Air carrier company” means any person engaged in the business of
10 transportation in aircraft of persons or property for hire on regularly scheduled
11 flights.

12 2. “Hub terminal facility” means a facility at which an air carrier company
13 operated at least 45 common carrier departing flights each weekday in the prior year
14 and transported passengers to at least 15 nonstop destinations or transported cargo
15 to nonstop destinations, as defined by rule by the department of revenue.

16 (b) Property owned by an air carrier company that operates a hub terminal
17 facility in this state.”.

18 ***b1168/1.1* 582.** Page 811, line 18: after that line insert:

19 ***b1168/1.1* SECTION 1653d.** 70.111 (24) of the statutes is created to read:

20 70.111 (24) MOTION PICTURE THEATER EQUIPMENT. Projection equipment, sound
21 systems and projection screens that are owned and used by a motion picture
22 theater.”.

23 ***b1170/1.1* 583.** Page 811, line 18: after that line insert:

24 ***b1170/1.1* SECTION 1653f.** 70.111 (25) of the statutes is created to read:

1 70.111 (25) DIGITAL BROADCASTING EQUIPMENT. Digital broadcasting equipment
2 owned and used by a radio station or a television station, except that this subsection
3 does not apply to digital broadcasting equipment that is owned and used by a cable
4 television system, as defined in s. 66.082 (2) (d).”.

5 ***b0694/1.1* 584.** Page 812, line 2: after that line insert:

6 ***b0694/1.1* SECTION 1655p.** 70.337 (5) of the statutes is amended to read:

7 70.337 (5) Each person that is required to file a report under sub. (1) shall pay
8 a reasonable fee that is sufficient to defray the costs to the taxation district of
9 distributing and reviewing the forms under sub. (1) and of preparing the form for the
10 department of revenue under sub. (2). The amount of the fee shall be established by
11 the governing body of the taxation district. This subsection does not apply to a church
12 or religious association that is required to file a report under sub. (1).”.

13 ***b1181/3.1* 585.** Page 825, line 14: after that line insert:

14 ***b1181/3.1* SECTION 1674v.** 71.04 (1) (a) of the statutes is amended to read:

15 71.04 (1) (a) All income or loss of resident individuals and resident estates and
16 trusts shall follow the residence of the individual, estate or trust. Income or loss of
17 nonresident individuals and nonresident estates and trusts from business, not
18 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the
19 business from which derived, except that all income that is realized from the sale of

20 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
21 were originally bought in this state shall be allocated to this state. All items of
22 income, loss and deductions of nonresident individuals and nonresident estates and
23 trusts derived from a tax-option corporation not requiring apportionment under
24 sub. (9) shall follow the situs of the business of the corporation from which derived,
1 except that all income that is realized from the sale of or purchase and subsequent
2 sale or redemption of lottery prizes if the winning tickets were originally bought in
3 this state shall be allocated to this state. Income or loss of nonresident individuals
4 and nonresident estates and trusts derived from rentals and royalties from real
5 estate or tangible personal property, or from the operation of any farm, mine or
6 quarry, or from the sale of real property or tangible personal property shall follow the
7 situs of the property from which derived. Income from personal services of
8 nonresident individuals, including income from professions, shall follow the situs of
9 the services. A nonresident limited partner's distributive share of partnership
10 income shall follow the situs of the business, except that all income that is realized
11 from the sale of or purchase and subsequent sale or redemption of lottery prizes if
12 the winning tickets were originally bought in this state shall be allocated to this
13 state. A nonresident limited liability company member's distributive share of
14 limited liability company income shall follow the situs of the business, except that
15 all income that is realized from the sale of or purchase and subsequent sale or
16 redemption of lottery prizes if the winning tickets were originally bought in this state
17 shall be allocated to this state. Income of nonresident individuals, estates and trusts
18 from the state lottery under ch. 565 is taxable by this state. Income of nonresident
19 individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is
20 taxable by this state, but only if the winning lottery ticket or lottery share was

21 purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the
22 department. Income of nonresident individuals, nonresident trusts and nonresident
23 estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state.
24 Income of nonresident individuals, estates and trusts from winnings from a casino
25 or bingo hall that is located in this state and that is operated by a Native American
1 tribe or band shall follow the situs of the casino or bingo hall. All other income or loss
2 of nonresident individuals and nonresident estates and trusts, including income or
3 loss derived from land contracts, mortgages, stocks, bonds and securities or from the
4 sale of similar intangible personal property, shall follow the residence of such
5 persons, except as provided in par. (b) and sub. (9), except that all income that is
6 realized from the sale of or purchase and subsequent sale or redemption of lottery
7 prizes if the winning tickets were originally bought in this state shall be allocated
8 to this state.”

9 ***b1154/3.1* 586.** Page 826, line 13: delete lines 13 to 16 and substitute:
10 “71.04 (4) (a) For taxable years beginning before January 1, 2001, an
11 apportionment fraction composed of a sales factor under sub. (7) representing 50%
12 of the fraction, a property factor under sub. (5) representing 25% of the fraction and
13 a payroll factor under sub. (6) representing 25% of the fraction.

14 ***b1154/3.1* SECTION 1675bb.** 71.04 (4) (am) of the statutes is created to read:
15 71.04 (4) (am) For taxable years beginning after December 31, 2000, and before
16 January 1, 2002, an apportionment fraction composed of a sales factor under sub. (7)
17 representing 63% of the fraction, a property factor under sub. (5) representing 18.5%
18 of the fraction and a payroll factor under sub. (6) representing 18.5% of the fraction.”

19 ***b1165/1.1* 587.** Page 829, line 19: after “of the service” insert “, except as
20 provided in subd. 4”.

21 ***b1165/1.2* 588.** Page 830, line 14: after that line insert:

22 “4. If the benefit of a service is received in this state, as provided under this
23 subsection, and the service is performed in a state that does not attribute the receipts
24 from a service to the state in which the purchaser of the service receives the service,
1 the taxpayer may elect, by a method prescribed by the department, to attribute the
2 receipts from the service to this state in proportion to the direct cost of performing
3 such service.”.

4 ***b1154/3.2* 589.** Page 832, line 13: after that line insert:

5 ***b1154/3.2* SECTION 1682nb.** 71.04 (8) (b) of the statutes is amended to read:

6 71.04 (8) (b) “Public utility”, as used in this section, means any business entity
7 which owns or operates any plant, equipment, property, franchise, or license for the
8 transmission of communications or the production, transmission, sale, delivery, or
9 furnishing of electricity, water or steam, the rates of charges for goods or services of
10 which have been established or approved by a federal, state or local government or
11 governmental agency. “Public utility” also means any business entity providing
12 service to the public and engaged in the transportation of goods and persons for hire,
13 as defined in s. 194.01 (4), regardless of whether or not the entity’s rates or charges
14 for services have been established or approved by a federal, state or local government
15 or governmental agency. This paragraph does not apply to gas and electric
16 companies for taxable years beginning after December 31, 1999.”.

17 ***b1154/3.3* 590.** Page 832, line 21: after “(9d)” insert “and the net business
18 income of gas and electric companies shall be apportioned under sub. (4)”.

19 ***b1181/3.2* 591.** Page 832, line 21: after that line insert:

20 ***b1181/3.2* "SECTION 1682pd.** 71.04 (9) of the statutes is amended to read:

21 71.04 (9) NONRESIDENT INCOME FROM MULTISTATE TAX-OPTION CORPORATION.
22 Nonresident individuals and nonresident estates and trusts deriving income from a
23 tax-option corporation which is engaged in business within and without this state
24 shall be taxed only on the income of the corporation derived from business transacted
1 and property located in this state and losses and other items of the corporation
2 deductible by such shareholders shall be limited to their proportionate share of the
3 Wisconsin loss or other item, except that all income that is realized from the sale of
4 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
5 were originally bought in this state shall be allocated to this state. For purposes of
6 this subsection, all intangible income of tax-option corporations passed through to
7 shareholders is business income that follows the situs of the business, except that all
8 income that is realized from the sale of or purchase and subsequent sale or
9 redemption of lottery prizes if the winning tickets were originally bought in this state
10 shall be allocated to this state."

11 ***b0792/2.1* 592.** Page 834, line 19: delete "(2dy) and (3s)" and substitute
12 "and, (2dy), (3s) and (5r)".

13 ***b1181/3.3* 593.** Page 834, line 22: after that line insert:

14 ***b1181/3.3* "SECTION 1685c.** 71.05 (6) (b) 9. of the statutes is amended to read:

15 71.05 (6) (b) 9. On assets held more than one year and on all assets acquired
16 from a decedent, 60% of the capital gain as computed under the internal revenue
17 code, not including capital gains for which the federal tax treatment is determined
18 under section 406 of P.L. 99-514 and; not including amounts treated as ordinary

19 income for federal income tax purposes because of the recapture of depreciation or
20 any other reason; and not including amounts treated as capital gain for federal
21 income tax purposes from the sale or exchange of a lottery prize. For purposes of this
22 subdivision, the capital gains and capital losses for all assets shall be netted before
23 application of the percentage.”.

24 *b1244/1.1* **594.** Page 836, line 7: after that line insert:

1 *b1244/1.1* **SECTION 1688j.** 71.05 (6) (b) 31. of the statutes is created to read:

2 71.05 (6) (b) 31. For taxable years beginning after December 31, 1998, an
3 amount up to \$500 that an individual contributes to an individual who is a candidate
4 for elective public office in this state.”.

5 *b1145/3.17* **595.** Page 849, line 7: after that line insert:

6 *b1145/3.17* **SECTION 1710db.** 71.07 (3m) (b) 1. a. of the statutes is amended
7 to read:

8 71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and
9 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
10 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
11 claim exceeds the income taxes otherwise due on the claimant’s income or if there are
12 no Wisconsin income taxes due on the claimant’s income, the amount of the claim not
13 used as an offset against income taxes shall be certified to the department of
14 administration for payment to the claimant by check, share draft or other draft paid
15 from the appropriation under s. 20.835 (2) ~~(q)~~ (dn).

16 *b1145/3.17* **SECTION 1710dc.** 71.07 (3m) (b) 1. a. of the statutes, as affected
17 by 1999 Wisconsin Act (this act), is repealed and recreated to read:

18 71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and
19 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
20 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
21 claim exceeds the income taxes otherwise due on the claimant's income or if there are
22 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
23 used as an offset against income taxes shall be certified to the department of
1 administration for payment to the claimant by check, share draft or other draft paid
2 from the appropriation under s. 20.835 (2) (q).”

3 ***b1166/1.1* 596.** Page 849, line 7: after that line insert:

4 ***b1166/1.1* “SECTION 1710df.** 71.07 (3m) (c) 1. of the statutes is amended to
5 read:

6 71.07 (3m) (c) 1. Any claimant may claim against taxes otherwise due under
7 this chapter ~~10% a percentage, as determined by the department under subd. 3.,~~ of
8 the property taxes accrued in the taxable year to which the claim relates, up to a
9 maximum claim of ~~\$1,000~~ \$2,000 for taxable years ending before January 1, 2001,
10 and up to a maximum claim of \$1,500 for taxable years beginning after December 31,
11 2000, except that the credit under this subsection plus the credit under subch. IX
12 may not exceed 95% of the property taxes accrued on the farm.

13 ***b1166/1.1* SECTION 1710dg:** 71.07 (3m) (c) 3. of the statutes is created to
14 read:

15 71.07 (3m) (c) 3. The department shall annually adjust the percentage that is
16 used to determine the amount of the claim under subd. 1. based on the estimated
17 number of claims and the amount estimated to be expended from the appropriation
18 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall

19 incorporate the annually adjusted percentage into the income tax forms and
20 instructions.”.

21 ***b1193/1.1* 597.** Page 849, line 13: after “labor union” insert “, to travel
22 expenses or to home office expenses”.

23 ***b0792/2.2* 598.** Page 849, line 20: after that line insert:

24 ***b0792/2.2* SECTION 2713g.** 71.07 (5r) of the statutes is created to read:

1 71.07 (5r) EDUCATION CREDIT. (a) In this subsection:

2 1. “Claimant” means a sole proprietor, a partner, a member of a limited liability
3 company or a shareholder of a tax-option corporation who files a claim under this
4 subsection.

5 2. “Degree-granting program” means an educational program for which an
6 associate, a bachelor’s or a graduate degree is awarded upon successful completion.

7 3. “Qualified postsecondary institution” means a University of Wisconsin
8 System institution, a technical college system institution or a regionally accredited
9 4-year nonprofit college or university having its regional headquarters and principal
10 place of business in this state, notwithstanding s. 16.973 (1) (b).

11 (b) A claimant may claim as a credit against the tax imposed under this
12 subchapter an amount equal to 50% of the tuition that the claimant paid or incurred
13 during the taxable year for an individual to participate in an education program of
14 a qualified postsecondary institution, if the individual is enrolled in a
15 degree-granting program.

16 (c) A claimant may not claim the credit under par. (b) for any tuition amounts
17 that the claimant excluded under s. 71.05 (6) (b) 28. or under section 127 of the
18 Internal Revenue Code.

19 (d) The carry-over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit
20 under s. 71.28 (4), apply to the credit under this subsection.

21 (e) Partnerships, limited liability companies and tax-option corporations may
22 not claim the credit under this subsection, but the eligibility for, and the amount of,
23 the credit are based on their payment of tuition under par. (b). A partnership, limited
24 liability company or tax-option corporation shall compute the amount of credit that
25 each of its partners, members or shareholders may claim and shall provide that
1 information to each of them. Partners, members of limited liability companies and
2 shareholders of tax-option corporations may claim the credit in proportion to their
3 ownership interest.

4 (f) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4),
5 applies to the credit under this subsection.”

6 *b1205/2.1* **599**. Page 850, line 3: after that line insert:

7 *b1205/2.1* “SECTION 1715m. 71.07 (6m) of the statutes is created to read:

8 71.07 (6m) ARMED FORCES MEMBER TAX CREDIT. (a) *Definitions*. In this
9 subsection:

10 1. “Claimant” means an active duty member of the U.S. armed forces, as
11 defined in 26 USC 7701 (a) (15).

12 2. “Military income” means an amount of basic, special or incentive pay income,
13 as those terms are used in 37 USC chapters 3 and 5, received by a claimant from the
14 federal government.

15 (b) *Filing claims*. Subject to the limitations and conditions provided in this
16 subsection, a claimant may claim as a credit against the tax imposed under s. 71.02,

17 up to the amount of those taxes, an amount up to \$200 of military income for services
18 performed by the claimant while he or she is stationed outside of the United States.

19 (c) *Limitations and conditions.* 1. No credit may be allowed under this
20 subsection unless it is claimed within the time period under s. 71.75 (2).

21 2. Part-year residents and nonresidents of this state are not eligible for the
22 credit under this subsection.

23 3. If both spouses of a married couple meet the definition of claimant under par.
24 (a) 1., each spouse may claim the credit under this subsection.

1 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
2 under that subsection, applies to the credit under this subsection.”.

3 *b0792/2.3* **600.** Page 851, line 1: after “(3s),” insert “(5r)”.

4 *b1205/2.2* **601.** Page 851, line 2: after “(6)” insert “, (6m)”.

5 *b0792/2.4* **602.** Page 851, line 2: delete the material beginning with “(2m)”
6 and ending with “(2m) and (3)” on line 3 and substitute “(2m) ~~and~~, (3) and (5r) and
7 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1dy), (1fd), (2m) ~~and~~, (3) and (5r)”.

8 *b1205/2.3* **603.** Page 851, line 7: after that line insert:

9 *b1205/2.3* “**SECTION 1719j.** 71.10 (4) (cm) of the statutes is created to read:
10 71.10 (4) (cm) The armed forces member tax credit under s. 71.07 (6m).”.

11 *b1243/2.1* **604.** Page 851, line 7: after that line insert:

12 *b1243/2.1* “**SECTION 1719i.** 71.10 (3) (a) (title) of the statutes is created to
13 read:

14 71.10 (3) (a) (title) *Voluntary payments.*

15 *b1243/2.1* **SECTION 1719j.** 71.10 (3) (a) of the statutes is renumbered 71.10
16 (3) (a) 1. and amended to read:

17 71.10 (3) (a) 1. Designation on return. ~~Every~~ Any individual filing an income
18 tax return ~~who has a tax liability or is entitled to a tax refund~~ may designate on the
19 return an additional payment in the amount of \$1 or a deduction from any refund due
20 that individual in the amount of \$1 for the Wisconsin election campaign fund for the
21 use of eligible candidates under s. 11.50. ~~If the individuals filing a married couple~~
22 files a joint return ~~have a tax liability or are entitled to a tax refund~~, each individual
23 spouse may make a designation of \$1 under this subsection.

1 ***b1243/2.1* SECTION 1719jk.** 71.10 (3) (a) 2. and 3. of the statutes are created
2 to read:

3 71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax,
4 the individual shall remit in full the tax due and an additional \$1 for the Wisconsin
5 election campaign fund when the individual files a tax return.

6 3. 'Designation deducted from refund.' Except as provided under par. (c) if the
7 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
8 (3), the department of revenue shall deduct \$1 for the Wisconsin election campaign
9 fund from the amount of the refund.

10 ***b1243/2.1* SECTION 1719jm.** 71.10 (3) (b) of the statutes is renumbered
11 71.10 (3) (f) and amended to read:

12 71.10 (3) (f) Administration, certification of amounts confidentiality. The
13 secretary of revenue shall provide a place for those designations on the face of the
14 individual income tax return and shall provide next to that place a statement that
15 a designation will ~~not~~ increase tax liability or reduce a refund. Annually on August
16 15, the secretary of revenue shall certify to the elections board, the department of
17 administration and the state treasurer under s. 11.50 the total amount of received
18 from all designations made during the preceding fiscal year. ~~If any individual~~

19 ~~attempts to place any condition or restriction upon a designation, that individual is~~
20 ~~deemed not to have made a designation on his or her tax return~~ Amounts designated
21 for the Wisconsin election campaign fund under this subsection are not subject to
22 refund to the taxpayer unless the taxpayer submits information to the satisfaction
23 of the department of revenue within 18 months after the date taxes are due or the
24 date the return is filed, whichever is later, that the amount designated is clearly in
25 error. Any refund granted by the department of revenue under this subdivision shall
1 be deducted from the moneys received under this subsection in the fiscal year that
2 the refund is certified. The names of persons making designations under this
3 subsection shall be strictly confidential.

4 ***b1243/2.1* SECTION 1719jn.** 71.10 (3) (bm) of the statutes is created to read:

5 71.10 (3) (bm) *Errors; failure to remit correct amount.* If an individual who
6 owes a tax fails to remit an amount equal to or in excess of the total of the actual tax
7 due, after error corrections, and the amount designated on the return for the
8 Wisconsin election campaign fund, the designation for the Wisconsin election
9 campaign fund is void.

10 ***b1243/2.1* SECTION 1719jp.** 71.10 (3) (c) of the statutes is repealed and
11 recreated to read:

12 71.10 (3) (c) *Errors; insufficient refund.* If an individual is owed a refund that
13 does not equal or exceed \$1, after crediting under ss. 71.75 (9) and 71.80 (3) and after
14 error corrections, the designation for the Wisconsin election campaign fund is void.

15 ***b1243/2.1* SECTION 1719jr.** 71.10 (3) (d) of the statutes is created to read:

16 71.10 (3) (d) *Conditions.* If an individual places any conditions on a designation
17 for the Wisconsin election campaign fund, the designation is void.

18 ***b1243/2.1* SECTION 1719jt.** 71.10 (3) (e) of the statutes is created to read:

19 71.10 (3) (e) *Void designation.* If a designation for the Wisconsin election
20 campaign fund is void, the department of revenue shall disregard the designation
21 and determine amounts due, owed, refunded and received without regard to the void
22 designation.”.

23 *b0792/2.5* **605.** Page 851, line 9: after that line insert:

24 *b0792/2.5* “SECTION 1719p. 71.10 (4) (i) of the statutes is amended to read:

1 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
2 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
3 tax relief credit under s. 71.07 (3m), farmers’ drought property tax credit under s.
4 71.07 (2fd), earned income tax credit under s. 71.07 (9e), education credit under s.
5 71.07 (5r), estimated tax payments under s. 71.09, and taxes withheld under subch.
6 X.”.

7 *b0792/2.6* **606.** Page 853, line 21: delete “(2dy) and (3s)” and substitute
8 “and, (2dy), (3s) and (5r)”.

9 *b1181/3.4* **607.** Page 873, line 19: after “both” insert “, or that buy or sell
10 lottery prizes if the winning tickets were originally bought in this state”.

11 *b1154/3.4* **608.** Page 873, line 21: after that line insert:

12 *b1154/3.4* “SECTION 1722yd. 71.23 (2) of the statutes is amended to read:

13 71.23 (2) FRANCHISE TAX. For the privilege of exercising its franchise or doing
14 business in this state in a corporate capacity, except as provided under sub. (3), every
15 domestic or foreign corporation, except corporations specified in s. 71.26 (1), and
16 every nuclear decommissioning trust or reserve fund shall annually pay a franchise
17 tax according to or measured by its entire Wisconsin net income of the preceding
18 taxable year at the rate set forth in s. 71.27 (2). In addition, except as provided in

buying or selling lottery prizes if the winning tickets
were originally bought in this state

19 sub. (3) and s. 71.26 (1), a corporation that ceases doing business in this state and
20 a nuclear decommissioning trust or reserve fund that is terminated shall pay a
21 special franchise tax according to or measured by its entire Wisconsin net income for
22 the taxable year during which the corporation ceases doing business in this state or
23 the nuclear decommissioning trust or reserve fund is terminated at the rates under
24 s. 71.27 (2). Every corporation organized under the laws of this state or that derives
1 income from sources within this state or from activities that are attributable to this
2 state shall be deemed to be residing within this state for the purposes of this
3 franchise tax. All provisions of this chapter and ch. 73 relating to income taxation
4 of corporations shall apply to franchise taxes imposed under this subsection, unless
5 the context requires otherwise. The tax imposed by this subsection on national
6 banking associations shall be in lieu of all taxes imposed by this state on national
7 banking associations to the extent it is not permissible to tax such associations under
8 federal law.

9 ***b1154/3.4* SECTION 1722yf.** 71.25 (5) (a) (intro.) of the statutes is amended
10 to read:

11 71.25 (5) (a) *Apportionable income.* (intro.) Except as provided in sub. (6),
12 corporations engaged in business both within and without this state are subject to
13 apportionment. Income, gain or loss from the sources listed in this paragraph is
14 presumed apportionable. Apportionable income includes all income or loss of
15 corporations, other than nonapportionable income as specified in par. (b), including,
16 but not limited to, income, gain or loss from the following sources:

17 ***b1154/3.4* SECTION 1722ym.** 71.25 (5) (a) 9. of the statutes is amended to
18 read:

19 71.25 (5) (a) 9. Interest and dividends if the operations of the payer are unitary
20 ~~with those of the payee, or if those operations are not unitary but the investment~~
21 ~~activity from which that income is derived is an integral part of a unitary business~~
22 ~~and the payer and payee are neither affiliates nor related as parent company and~~
23 ~~subsidiary. In this subdivision, "investment activity" includes decision making~~
24 ~~relating to the purchase and sale of stocks and other securities, investing surplus~~
25 ~~funds and the management and record keeping associated with corporate~~
1 ~~investments, not including activities of a broker or other agent in maintaining an~~
2 ~~investment portfolio.~~

3 ***b1154/3.4* SECTION 1722yn.** 71.25 (5) (a) 10. of the statutes is amended to
4 read:

5 71.25 (5) (a) 10. Sale of intangible assets if the operations of the company in
6 ~~which the investment was made were unitary with those of the investing company,~~
7 ~~or if those operations were not unitary but the investment activity from which that~~
8 ~~gain or loss was derived is an integral part of a unitary business and the companies~~
9 ~~were neither affiliates nor related as parent company and subsidiary. In this~~
10 ~~subdivision, "investment activity" has the meaning given under subd. 9."~~

11 ~~***b1181/3.5* 609.** Page 873, line 21: after that line insert:~~

12 ~~***b1181/3.5* "SECTION 1722yb.** 71.23 (2) of the statutes is amended to read:~~

13 ~~71.23 (2) FRANCHISE TAX. For the privilege of exercising its franchise, buying~~
14 ~~or selling lottery prizes if the winning tickets were originally bought in this state or~~
15 ~~doing business in this state in a corporate capacity, except as provided under sub. (3),~~
16 ~~every domestic or foreign corporation, except corporations specified in s. 71.26 (1),~~
17 ~~and every nuclear decommissioning trust or reserve fund shall annually pay a~~

18 franchise tax according to or measured by its entire Wisconsin net income of the
19 preceding taxable year at the rate set forth in s. 71.27 (2). In addition, except as
20 provided in sub. (3) and s. 71.26 (1), a corporation that ceases doing business in this
21 state and a nuclear decommissioning trust or reserve fund that is terminated shall
22 pay a special franchise tax according to or measured by its entire Wisconsin net
23 income for the taxable year during which the corporation ceases doing business in
24 this state or the nuclear decommissioning trust or reserve fund is terminated at the
1 rates under s. 71.27 (2). Every corporation organized under the laws of this state
2 shall be deemed to be residing within this state for the purposes of this franchise tax.
3 All provisions of this chapter and ch. 73 relating to income taxation of corporations
4 shall apply to franchise taxes imposed under this subsection, unless the context
5 requires otherwise. The tax imposed by this subsection on national banking
6 associations shall be in lieu of all taxes imposed by this state on national banking
7 associations to the extent it is not permissible to tax such associations under federal
8 law.

9 ~~SECTION 1722~~ ***b1181/3.5*** SECTION 1722ym. 71.25 (5) (b) of the statutes is amended to read:

10 71.25 (5) (b) *Nonapportionable income.* 1. Income, gain or loss from the sale
11 of nonbusiness real property or nonbusiness tangible personal property, rental of
12 nonbusiness real property or nonbusiness tangible personal property and royalties
13 from nonbusiness real property or nonbusiness tangible personal property are
14 nonapportionable and shall be allocated to the situs of the property, except that all
15 income that is realized from the sale of or purchase and subsequent sale or
16 redemption of lottery prizes if the winning tickets were originally bought in this state
17 shall be allocated to this state.

18 2. All income, gain or loss from intangible property that is earned by a personal
19 holding company, as defined in section 542 of the internal revenue code, as amended
20 to December 31, 1974, shall be allocated to the residence of the taxpayer, except that
21 all income that is realized from the sale of or purchase and subsequent sale or
22 redemption of lottery prizes if the winning tickets were originally bought in this state
23 shall be allocated to this state.”.

1 ***b1154/3.5* 610.** Page 874, line 9: delete that line and substitute “businesses
2 except ~~financial organizations~~, public utilities, telecommunications companies,
3 railroads, sleeping car”.

4 ***b1154/3.6* 611.** Page 874, line 20: delete lines 20 to 23 and substitute:

5 “71.25 (6) (a) For taxable years beginning before January 1, 2001, an
6 apportionment fraction composed of a sales factor under sub. (9) representing 50%
7 of the fraction, a property factor under sub. (7) representing 25% of the fraction and
8 a payroll factor under sub. (8) representing 25% of the fraction.

9 ***b1154/3.6* SECTION 1729bb.** 71.25 (6) (am) of the statutes is created to read:
10 71.25 (6) (am) For taxable years beginning after December 31, 2000, and before
11 January 1, 2002, an apportionment fraction composed of a sales factor under sub. (9)
12 representing 63% of the fraction, a property factor under sub. (7) representing 18.5%
13 of the fraction and a payroll factor under sub. (8) representing 18.5% of the fraction.”.

14 ***b1165/1.3* 612.** Page 878, line 1: after “of the service” insert “, except as
15 provided in subd. 4”.

16 ***b1165/1.4* 613.** Page 878, line 21: after that line insert:

17 “4. If the benefit of a service is received in this state, as provided under this
18 subsection, and the service is performed in a state that does not attribute the receipts

19 from a service to the state in which the purchaser of the service receives the service,
20 the taxpayer may elect, by a method prescribed by the department, to attribute the
21 receipts from the service to this state in proportion to the direct cost of performing
22 such service.”.

23 ***b1154/3.7* 614.** Page 887, line 20: after that line insert:

1 ***b1154/3.7* SECTION 1738nb.** 71.25 (10) (b) of the statutes is amended to
2 read:

3 71.25 (10) (b) In this section, “public utility” means any business entity which
4 owns or operates any plant, equipment, property, franchise, or license for the
5 transmission of communications or the production, transmission, sale, delivery, or
6 furnishing of electricity, water or steam the rates of charges for goods or services of
7 which have been established or approved by a federal, state or local government or
8 governmental agency. “Public utility” also means any business entity providing
9 service to the public and engaged in the transportation of goods and persons for hire,
10 as defined in s. 194.01 (4), regardless of whether or not the entity’s rates or charges
11 for services have been established or approved by a federal, state or local government
12 or governmental agency. This paragraph does not apply to gas and electric
13 companies for taxable years beginning after December 31, 1999.”.

14 ***b1154/3.8* 615.** Page 888, line 3: after “(9d)” insert “and the net business
15 income of gas and electric companies shall be apportioned under sub. (6)”.

16 ***b1181/3.6* 616.** Page 888, line 25: after that line insert:

17 ***b1181/3.6* SECTION 1738t.** 71.26 (1) (a) of the statutes is amended to read:

18 71.26 (1) (a) *Certain corporations.* Income of corporations organized under ch.
19 185, except income of a cooperative sickness care association organized under s.

20 185.981, or of a service insurance corporation organized under ch. 613, that is derived
21 from a health maintenance organization as defined in s. 609.01 (2) or a limited
22 service health organization as defined in s. 609.01 (3), or operating under subch. I
23 of ch. 616 which are bona fide cooperatives operated without pecuniary profit to any
24 shareholder or member, or operated on a cooperative plan pursuant to which they
1 determine and distribute their proceeds in substantial compliance with s. 185.45,
2 and the income, except the unrelated business taxable income as defined in section
3 512 of the internal revenue code and except income that is derived from a health
4 maintenance organization as defined in s. 609.01 (2) or a limited service health
5 organization as defined in s. 609.01 (3), of all religious, scientific, educational,
6 benevolent or other corporations or associations of individuals not organized or
7 conducted for pecuniary profit. This paragraph does not apply to the income of
8 savings banks, mutual loan corporations or savings and loan associations. This
9 paragraph does not apply to income that is realized from the sale of or purchase and
10 subsequent sale or redemption of lottery prizes if the winning tickets were originally
11 bought in this state. This paragraph applies to the income of credit unions except to
12 the income of any credit union that is derived from public deposits for any taxable
13 year in which the credit union is approved as a public depository under ch. 34 and
14 acts as a depository of state or local funds under s. 186.113 (20). For purposes of this
15 paragraph, the income of a credit union that is derived from public deposits is the
16 product of the credit union's gross annual income for the taxable year multiplied by
17 a fraction, the numerator of which is the average monthly balance of public deposits
18 in the credit union during the taxable year, and the denominator of which is the
19 average monthly balance of all deposits in the credit union during the taxable year.”.

20 ***b0792/2.7* 617.** Page 889, line 11: delete “and (1dy)” and substitute “, (1dy)
21 and (5r)”.

22 ***b1145/3.18* 618.** Page 913, line 7: after that line insert:

23 ***b1145/3.18* SECTION 1744bd.** 71.28 (2m) (b) 1. a. of the statutes is amended
24 to read:

1 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
2 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or
3 franchise taxes otherwise due, the amount derived under par. (c). If the allowable
4 amount of claim exceeds the income or franchise taxes otherwise due on or measured
5 by the claimant’s income or if there are no Wisconsin income or franchise taxes due
6 on or measured by the claimant’s income, the amount of the claim not used as an
7 offset against income or franchise taxes shall be certified to the department of
8 administration for payment to the claimant by check, share draft or other draft paid
9 from the appropriation under s. 20.835 (2) ~~(e)~~ (dn).

10 ***b1145/3.18* SECTION 1744be.** 71.28 (2m) (b) 1. a. of the statutes, as affected
11 by 1999 Wisconsin Act (this act), is repealed and recreated to read:

12 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
13 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
14 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
15 claim exceeds the income taxes otherwise due on the claimant’s income or if there are
16 no Wisconsin income taxes due on the claimant’s income, the amount of the claim not
17 used as an offset against income taxes shall be certified to the department of
18 administration for payment to the claimant by check, share draft or other draft paid
19 from the appropriation under s. 20.835 (2) (q).”.

20 ***b1166/1.2* 619.** Page 913, line 7: after that line insert:

21 ***b1166/1.2* "SECTION 1744bd.** 71.28 (2m) (c) 1. of the statutes is amended to
22 read:

23 71.28 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
24 this chapter ~~10%~~ a percentage, as determined by the department under subd. 3., of
1 the property taxes accrued in the taxable year to which the claim relates, up to a
2 maximum claim of ~~\$1,000~~ \$2,000 for taxable years ending before January 1, 2001,
3 and up to a maximum claim of \$1,500 for taxable years beginning after December 31,
4 2000, except that the credit under this subsection plus the credit under subch. IX
5 may not exceed 95% of the property taxes accrued on the farm.

6 ***b1166/1.2* SECTION 1744bg.** 71.28 (2m) (c) 3. of the statutes is created to read:

7 71.28 (2m) (c) 3. The department shall annually adjust the percentage that is
8 used to determine the amount of the claim under subd. 1. based on the estimated
9 number of claims and the amount estimated to be expended from the appropriation
10 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall
11 incorporate the annually adjusted percentage into the income tax forms and
12 instructions.”.

13 ***b0792/2.8* 620.** Page 914, line 4: after that line insert:

14 ***b0792/2.8* "SECTION 1746g.** 71.28 (5r) of the statutes is created to read:

15 71.28 (5r) EDUCATION CREDIT. (a) In this subsection:

16 1. “Claimant” means a corporation that files a claim under this subsection.

17 2. “Degree-granting program” means an education program for which an
18 associate, a bachelor’s or a graduate degree is awarded upon successful completion.

19 3. “Qualified postsecondary institution” means a University of Wisconsin
20 System institution, a technical college system institution or a regionally accredited
21 4–year nonprofit college or university having its regional headquarters and principal
22 place of business in this state, notwithstanding s. 16.973 (1) (b).

23 (b) A claimant may claim as a credit against the tax imposed under this
24 subchapter an amount equal to 50% of the tuition that the claimant paid or incurred
1 during the taxable year for an individual to participate in an education program of
2 a qualified postsecondary institution, if the individual is enrolled in a
3 degree–granting program.

4 (c) A claimant may not claim the credit under par. (b) for any tuition amounts
5 that the claimant has excluded under s. 71.05 (6) (b) 28. or under section 127 of the
6 Internal Revenue Code.

7 (d) The carry–over provisions of sub. (4) (e) and (f), as they apply to the credit
8 under sub. (4), apply to the credit under this subsection.

9 (e) Partnerships, limited liability companies and tax–option corporations may
10 not claim the credit under this subsection, but the eligibility for, and the amount of,
11 the credit are based on their payment of tuition under par. (b). A partnership, limited
12 liability company or tax–option corporation shall compute the amount of credit that
13 each of its partners, members or shareholders may claim and shall provide that
14 information to each of them. Partners, members of limited liability companies and
15 shareholders of tax–option corporations may claim the credit in proportion to their
16 ownership interest.

17 (f) Subsection (4) (g) and (h), as it applies to the credit under sub. (4), applies
18 to the credit under this subsection.”.

19 ***b0792/2.9* 621.** Page 914, line 6: after that line insert:

20 ***b0792/2.9* SECTION 1747n.** 71.30 (3) (f) of the statutes is amended to read:

21 71.30 (3) (f) The total of farmers' drought property tax credit under s. 71.28
22 (1fd), farmland preservation credit under subch. IX, farmland tax relief credit under
23 s. 71.28 (2m), education credit under s. 71.28 (5r) and estimated tax payments under
24 s. 71.29.”.

1 ***b0792/2.10* 622.** Page 917, line 5: delete “, (1dy) and (3)” and substitute
2 “and, (1dy), (3) and (5r)”.

3 ***b1181/3.7* 623.** Page 927, line 8: after that line insert:

4 ***b1181/3.7* SECTION 1748Lm.** 71.362 (1) of the statutes is amended to read:

5 71.362 (1) All tax–option items of nonresident individuals, nonresident estates
6 and nonresident trusts derived from a tax–option corporation not requiring
7 apportionment under sub. (2) shall follow the situs of the business of the corporation
8 from which they are derived, except that all income that is realized from the sale of
9 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
10 were originally bought in this state shall be allocated to this state.

11 ***b1181/3.7* SECTION 1748Ln.** 71.362 (2) of the statutes is amended to read:

12 71.362 (2) Nonresident individuals, nonresident estates and nonresident
13 trusts deriving income from a tax–option corporation which is engaged in business
14 within and without this state shall be taxed only on the income of the corporation
15 derived from business transacted and property located in this state and losses and
16 other items of the corporation deductible by such shareholders shall be limited to
17 their proportionate share of the Wisconsin loss or other item, except that all income
18 that is realized from the sale of or purchase and subsequent sale or redemption of

19 lottery prizes if the winning tickets were originally bought in this state shall be
20 allocated to this state. For purposes of this subsection, all intangible income of
21 tax-option corporations passed through to shareholders is business income that
22 follows the situs of the business, except that all income that is realized from the sale
23 of or purchase and subsequent sale or redemption of lottery prizes if the winning
24 tickets were originally bought in this state shall be allocated to this state.”.

1 ***b1181/3.8* 624.** Page 937, line 24: after “both” insert “, or that buy or sell
2 lottery prizes if the winning tickets were originally bought in this state”.

3 ***b1181/3.9* 625.** Page 938, line 2: after that line insert:

4 ***b1181/3.9* “SECTION 1748yb.** 71.43 (2) of the statutes is amended to read:
5 71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its
6 franchise, buying or selling lottery prizes if the winning tickets were originally
7 bought in this state or doing business in this state in a corporate capacity, except as
8 provided under s. 71.23 (3), every domestic or foreign corporation, except
9 corporations specified in ss. 71.26 (1) and 71.45 (1), shall annually pay a franchise
10 tax according to or measured by its entire Wisconsin net income of the preceding
11 taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in
12 ss. 71.23 (3), 71.26 (1) and 71.45 (1), a corporation that ceases doing business in this
13 state shall pay a special franchise tax according to or measured by its entire
14 Wisconsin net income for the taxable year during which the corporation ceases doing
15 business in this state at the rate under s. 71.46 (2). Every corporation organized
16 under the laws of this state shall be deemed to be residing within this state for the
17 purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to
18 income taxation of corporations shall apply to franchise taxes imposed under this

19 subsection, unless the context requires otherwise. The tax imposed by this
20 subsection on insurance companies subject to taxation under this chapter shall be
21 based on Wisconsin net income computed under s. 71.45, and no other provision of
22 this chapter relating to computation of taxable income for other corporations shall
23 apply to such insurance companies. All other provisions of this chapter shall apply
1 to insurance companies subject to taxation under this chapter unless the context
2 clearly requires otherwise.

3 ***b1181/3.9* SECTION 1748ym.** 71.45 (1) of the statutes is amended to read:
4 71.45 (1) EXEMPT AND EXCLUDABLE INCOME. There shall be exempt from taxation
5 under this subchapter income of insurers exempt from federal income taxation
6 pursuant to section 501 (c) (15) of the internal revenue code, town mutuals organized
7 under or subject to ch. 612, foreign insurers, and domestic insurers engaged
8 exclusively in life insurance business, domestic insurers insuring against financial
9 loss by reason of nonpayment of principal, interest and other sums agreed to be paid
10 under the terms of any note or bond or other evidence of indebtedness secured by a
11 mortgage, deed of trust or other instrument constituting a lien or charge on real
12 estate and corporations organized under ch. 185, but not including income of
13 cooperative sickness care associations organized under s. 185.981, or of a service
14 insurance corporation organized under ch. 613, that is derived from a health
15 maintenance organization as defined in s. 609.01 (2) or a limited service health
16 organization as defined in s. 609.01 (3), or operating under subch. I of ch. 616 which
17 are bona fide cooperatives operated without pecuniary profit to any shareholder or
18 member, or operated on a cooperative plan pursuant to which they determine and
19 distribute their proceeds in substantial compliance with s. 185.45. This subsection
20 does not apply to income that is realized from the sale of or purchase and subsequent

21 sale or redemption of lottery prizes if the winning tickets were originally bought in
22 this state.”.

23 *b0792/2.11* **626.** Page 938, line 5: after “(1dy)” insert “and (5r)”.

24 *b1181/3.10* **627.** Page 938, line 23: after that line insert:

1 *b1181/3.10* **SECTION 1749p.** 71.45 (2) (a) 15. of the statutes is created to
2 read:

3 71.45 (2) (a) 15. By subtracting from federal taxable income all income that is
4 realized from the purchase and subsequent sale or redemption of lottery prizes that
5 is treated as nonapportionable income under sub. (3r).”.

6 *b1181/3.11* **628.** Page 941, line 10: after that line insert:

7 *b1181/3.11* **SECTION 1753d.** 71.45 (3r) of the statutes is created to read:

8 71.45 (3r) ALLOCATION OF CERTAIN PROCEEDS. All income that is realized from
9 the purchase and subsequent sale or redemption of lottery prizes if the winning
10 tickets were originally bought in this state shall be allocated to this state.”.

11 *b1181/3.12* **629.** Page 941, line 21: after that line insert:

12 *b1181/3.12* **SECTION 1753m.** 71.46 (3) of the statutes is amended to read:

13 71.46 (3) The tax imposed under this subchapter on each domestic insurer on
14 or measured by its entire net income attributable to lines of insurance in this state
15 may not exceed 2% of the gross premiums, as defined in s. 76.62, received during the
16 taxable year by the insurer on all policies on those lines of insurance if the subject
17 of that insurance was resident, located or to be performed in this state plus 7.9% of
18 the income that is realized from the sale of or purchase and subsequent sale or
19 redemption of lottery prizes if the winning tickets were originally bought in this
20 state.”.

21 ***b1145/3.19* 630.** Page 943, line 22: after that line insert:

22 ***b1145/3.19* SECTION 1757bd.** 71.47 (2m) (b) 1. a. of the statutes is amended
23 to read:

1 71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
2 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or
3 franchise taxes otherwise due, the amount derived under par. (c). If the allowable
4 amount of claim exceeds the income or franchise taxes otherwise due on or measured
5 by the claimant's income or if there are no Wisconsin income or franchise taxes due
6 on or measured by the claimant's income, the amount of the claim not used as an
7 offset against income or franchise taxes shall be certified to the department of
8 administration for payment to the claimant by check, share draft or other draft paid
9 from the appropriation under s. 20.835 (2) ~~(q)~~ (dn).

10 ***b1145/3.19* SECTION 1757be.** 71.47 (2m) (b) 1. a. of the statutes, as affected
11 by 1999 Wisconsin Act (this act), is repealed and recreated to read:

12 71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
13 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
14 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
15 claim exceeds the income taxes otherwise due on the claimant's income or if there are
16 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
17 used as an offset against income taxes shall be certified to the department of
18 administration for payment to the claimant by check, share draft or other draft paid
19 from the appropriation under s. 20.835 (2) (q).”.

20 ***b1166/1.3* 631.** Page 943, line 22: after that line insert:

21 ***b1166/1.3*** “SECTION 1757bd. 71.47 (2m) (c) 1. of the statutes is amended to
22 read:

23 71.47 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
24 this chapter ~~10%~~ a percentage, as determined by the department under subd. 3., of
1 the property taxes accrued in the taxable year to which the claim relates, up to a
2 maximum claim of ~~\$1,000~~ \$2,000 for taxable years ending before January 1, 2001,
3 and up to a maximum claim of \$1,500 for taxable years beginning after December 31,
4 2000, except that the credit under this subsection plus the credit under subch. IX
5 may not exceed 95% of the property taxes accrued on the farm.

6 ***b1166/1.3*** SECTION 1757bg. 71.47 (2m) (c) 3. of the statutes is created to read:

7 71.47 (2m) (c) 3. The department shall annually adjust the percentage that is
8 used to determine the amount of the claim under subd. 1. based on the estimated
9 number of claims and the amount estimated to be expended from the appropriation
10 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall
11 incorporate the annually adjusted percentage into the income tax forms and
12 instructions.”.

13 ***b0792/2.12*** **632.** Page 944, line 19: after that line insert:

14 ***b0792/2.12*** “SECTION 1759g. 71.47 (5r) of the statutes is created to read:

15 71.47 (5r) EDUCATION CREDIT. (a) In this subsection:

- 16 1. “Claimant” means a corporation that files a claim under this subsection.
17 2. “Degree-granting program” means an educational program for which an
18 associate, a bachelor’s or a graduate degree is awarded upon successful completion.
19 3. “Qualified postsecondary institution” means a University of Wisconsin
20 System institution, a technical college system institution or a regionally accredited

21 4-year nonprofit college or university having its regional headquarters and principal
22 place of business in this state, notwithstanding s. 16.973 (1) (b).

23 (b) A claimant may claim as a credit against the tax imposed under this
24 subchapter an amount equal to 50% of the tuition that the claimant paid or incurred
1 during the taxable year for an individual to participate in an education program of
2 a qualified postsecondary institution, if the individual is enrolled in a
3 degree-granting program.

4 (c) A claimant may not claim the credit under par. (b) for any tuition amounts
5 that the claimant excluded under s. 71.05 (6) (b) 28. or under section 127 of the
6 Internal Revenue Code.

7 (d) The carry-over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit
8 under s. 71.28 (4), apply to the credit under this subsection.

9 (e) Partnerships, limited liability companies and tax-option corporations may
10 not claim the credit under this subsection, but the eligibility for, and the amount of,
11 the credit are based on their payment of tuition under par. (b). A partnership, limited
12 liability company or tax-option corporation shall compute the amount of credit that
13 each of its partners, members or shareholders may claim and shall provide that
14 information to each of them. Partners, members of limited liability companies and
15 shareholders of tax-option corporations may claim the credit in proportion to their
16 ownership interest.

17 (f) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4),
18 applies to the credit under this subsection.”.

19 *b0792/2.13* **633.** Page 944, line 21: after that line insert:

20 *b0792/2.13* “SECTION 1760s. 71.49 (1) (f) of the statutes is amended to read:

21 71.49 (1) (f) The total of farmers' drought property tax credit under s. 71.47
22 (1fd), farmland preservation credit under subch. IX, farmland tax relief credit under
23 s. 71.47 (2m), education credit under s. 71.47 (5r) and estimated tax payments under
24 s. 71.48.”.

1 ***b1181/3.13* 634.** Page 947, line 11: delete lines 11 and 12 and substitute “by
2 multiplying the amount of the prize by the highest rate applicable to ~~individuals~~
3 ~~under s. 71.06 (1) or (1m)~~ to the person who claims the prize. The administrator shall
4 deposit the amounts”.

5 ***b0777/2.14* 635.** Page 948, line 6: after that line insert:

6 ***b0777/2.14* “SECTION 1788s.** 73.01 (4) (a) of the statutes is amended to read:
7 73.01 (4) (a) Subject to the provisions for judicial review contained in s. 73.015,
8 the commission shall be the final authority for the hearing and determination of all
9 questions of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss.
10 70.11 (21), 70.38 (4) (a), 70.397, 70.64 and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss.
11 76.39 (4) (c), 76.48 (6), 76.91, 77.26 (3), 77.59 (6) (b), 78.01, 78.22, 78.40, 78.555,
12 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76 ~~and~~, 139.78 and 139.97,
13 subch. XIV of ch. 71 and subch. VII of ch. 77. Whenever with respect to a pending
14 appeal there is filed with the commission a stipulation signed by the department of
15 revenue and the adverse party, under s. 73.03 (25), agreeing to an affirmance,
16 modification or reversal of the department's position with respect to some or all of the
17 issues raised in the appeal, the commission shall enter an order affirming or
18 modifying in whole or in part, or canceling the assessment appealed from, or allowing
19 in whole or in part or denying the petitioner's refund claim, as the case may be,
20 pursuant to and in accordance with the stipulation filed. No responsibility shall

21 devolve upon the commission, respecting the signing of an order of dismissal as to
22 any pending appeal settled by the department without the approval of the
23 commission.”.

24 ***b0803/3.12* 636.** Page 950, line 21: after that line insert:

1 ***b0803/3.12* “SECTION 1800d.** 73.0301 (1) (d) 2. of the statutes is amended to
2 read:

3 73.0301 (1) (d) 2. A license issued by the department of health and family
4 services under s. 48.66 (1) (a) to a child welfare agency, group home, shelter care
5 facility or day care center, as required by s. 48.60, 48.625, 48.65 or 938.22 (7).”.

6 ***b1141/2.12* 637.** Page 951, line 5: after that line insert:

7 ***b1141/2.12* “SECTION 1803q.** 74.01 (5) of the statutes is amended to read:

8 74.01 (5) “Special tax” means any amount entered in the tax roll which is not
9 a general property tax, special assessment or special charge. “Special tax” includes
10 any interest and penalties assessed for nonpayment of the tax before it is placed in
11 the tax roll ~~and any charge under s. 66.606 (1) (a) 2. that is placed on the tax roll under~~
12 ~~s. 66.606 (2).”.~~

13 ***b1167/2.2* 638.** Page 952, line 9: after that line insert:

14 ***b1167/2.2* “SECTION 1806m.** 76.02 (1) of the statutes is amended to read:

15 76.02 (1) “Air carrier company” means any person engaged in the business of
16 transportation in aircraft of persons or property for hire on regularly scheduled
17 flights, except an air carrier company that operates a hub terminal facility, as defined
18 in s. 70.11 (40). In this subsection, “aircraft” means a completely equipped operating
19 unit, including spare flight equipment, used as a means of conveyance in air
20 commerce.”.

21 ***b1157/2.1* 639.** Page 953, line 14: after that line insert:

22 ***b1157/2.1* "SECTION 1810dm.** 77.21 (1) of the statutes is amended to read:

23 77.21 (1) "Conveyance" includes deeds and other instruments for the passage
24 of ownership interests in real estate, including contracts and assignments of a
1 vendee's interest therein, including instruments that are evidence of a sale of
2 time-share property, as defined in s. 707.02 (32), and including leases for at least 99
3 years but excluding leases for less than 99 years, easements and wills."

4 ***b0853/1.1* 640.** Page 953, line 21: after that line insert:

5 ***b0853/1.1* "SECTION 1812p.** 77.54 (30) (a) 3. of the statutes is amended to
6 read:

7 77.54 (30) (a) 3. Electricity sold ~~during the months of November, December,~~
8 ~~January, February, March and April~~ for use in farming, including but not limited to
9 agriculture, dairy farming, floriculture and horticulture."

10 ***b1062/2.1* 641.** Page 953, line 21: after that line insert:

11 ***b1062/2.1* "SECTION 1812s.** 77.51 (9) (e) of the statutes is amended to read:

12 77.51 (9) (e) An auction which is the sale of personal farm property or household
13 goods and not held ~~at regular intervals~~ more than 5 times at the same location during
14 a year."

15 ***b1156/2.1* 642.** Page 953, line 21: after that line insert:

16 ***b1156/2.1* "SECTION 1812Lb.** 77.54 (20) (c) 4m. of the statutes is created to
17 read:

18 77.54 (20) (c) 4m. Taxable sales do not include food and beverage items under
19 pars. (b) 4. and (c) 2., and disposable products that are transferred with such items,

20 that are provided by a restaurant to the restaurant's employe during the employe's
21 work hours."

22 *b1157/2.2* **643.** Page 953, line 21: after that line insert:

23 *b1157/2.2* "SECTION 1812Lm. 77.51 (4) (c) 6. of the statutes is repealed.

1 *b1157/2.2* SECTION 1812Ln. 77.52 (2) (a) 1. of the statutes is amended to
2 read:

3 77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers,
4 motel operators and other persons furnishing accommodations that are available to
5 the public, irrespective of whether membership is required for use of the
6 accommodations, ~~including the furnishing of rooms or lodging through the sale of a~~
7 ~~time share property, as defined in s. 707.02 (32),~~ if the use of the rooms or lodging
8 is not fixed at the time of sale as to the starting day or the lodging unit. In this
9 subdivision, "transient" means any person residing for a continuous period of less
10 than one month in a hotel, motel or other furnished accommodations available to the
11 public. In this subdivision, "hotel" or "motel" means a building or group of buildings
12 in which the public may obtain accommodations for a consideration, including,
13 without limitation, such establishments as inns, motels, tourist homes, tourist
14 houses or courts, lodging houses, rooming houses, summer camps, apartment hotels,
15 resort lodges and cabins and any other building or group of buildings in which
16 accommodations are available to the public, except accommodations, including
17 mobile homes as defined in s. 66.058 (1) (d), rented for a continuous period of more
18 than one month and accommodations furnished by any hospitals, sanatoriums, or
19 nursing homes, or by corporations or associations organized and operated
20 exclusively for religious, charitable or educational purposes provided that no part of

21 the net earnings of such corporations and associations inures to the benefit of any
22 private shareholder or individual. In this subdivision, “one month” means a calendar
23 month or 30 days, whichever is less, counting the first day of the rental and not
24 counting the last day of the rental.

1 ***b1157/2.2* SECTION 1812Lp.** 77.52 (2) (a) 2. of the statutes is amended to
2 read:

3 77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment
4 or recreational events or places except county fairs, the sale, rental or use of regular
5 bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies
6 to players and the furnishing, for dues, fees or other considerations, the privilege of
7 access to clubs or the privilege of having access to or the use of amusement,
8 entertainment, athletic or recreational devices or facilities, ~~including, in connection~~
9 ~~with the sale or use of time share property, as defined in s. 707.02 (32),~~ the sale or
10 furnishing of use of recreational facilities on a periodic basis or other recreational
11 rights, including but not limited to membership rights, vacation services and club
12 memberships.”.

13 ***b1158/3.1* 644.** Page 953, line 21: after that line insert:

14 ***b1158/3.1* “SECTION 1812np.** 77.54 (20) (c) 6. of the statutes is amended to
15 read:

16 77.54 (20) (c) 6. For purposes of subd. 1., “premises” shall be construed broadly,
17 and, by way of illustration but not limitation, shall include the lobby, aisles and
18 auditorium of a theater or the seating, aisles and parking area of an arena, rink or
19 stadium or the parking area of a drive-in or outdoor theater. The premises of a
20 caterer with respect to catered meals or beverages shall be the place where served.

21 ~~Vending machine premises shall include the room or area in which located~~ Sales from
22 a vending machine shall be considered sales for off-premises consumption.”.

23 *b1191/1.1* **645.** Page 953, line 21: after that line insert:

24 *b1191/1.1* **SECTION 1814i.** 77.51 (21m) of the statutes is amended to read:

1 77.51 (21m) “Telecommunications services” means sending messages and
2 information transmitted through the use of local, toll and wide-area telephone
3 service; channel services; telegraph services; teletypewriter; computer exchange
4 services; cellular mobile telecommunications service; specialized mobile radio;
5 stationary two-way radio; paging service; or any other form of mobile and portable
6 one-way or two-way communications; or any other transmission of messages or
7 information by electronic or similar means between or among points by wire, cable,
8 fiber optics, laser, microwave, radio, satellite or similar facilities.
9 “Telecommunications services” does not include sending collect telecommunications
10 that are received outside of the state. In this subsection, “computer exchange
11 services” does not include providing access to or use of the internet. In this
12 subsection, “internet” means interconnecting networks that are connected to
13 network access points by telecommunications services.”.

14 *b0792/2.14* **646.** Page 956, line 3: after that line insert:

15 *b0792/2.14* **SECTION 1817b.** 77.92 (4) of the statutes is amended to read:

16 77.92 (4) “Net business income”, with respect to a partnership, means taxable
17 income as calculated under section 703 of the internal revenue code; plus the items
18 of income and gain under section 702 of the internal revenue code; minus the items
19 of loss and deduction under section 702 of the internal revenue code; plus payments
20 treated as not made to partners under section 707 (a) of the internal revenue code;

21 plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds),
22 (2dx) ~~and, (2dy), (3s) and (5r)~~; but excluding income, gain, loss and deductions from
23 farming. “Net business income”, with respect to a natural person, estate or trust,
24 means profit from a trade or business for federal income tax purposes and includes
1 net income derived as an employe as defined in section 3121 (d) (3) of the internal
2 revenue code.”.

3 *b1171/1.4* **647.** Page 956, line 6: on lines 6 and 18, delete “98.25%” and
4 substitute “97.45%”.

5 *b0793/2.17* **648.** Page 958, line 14: after that line insert:

6 *b0793/2.17* “**SECTION 1818Lm.** 81.01 (3) (b) of the statutes is amended to
7 read:

8 81.01 (3) (b) The town board by resolution submits to the electors of the town
9 as a referendum at a ~~general or special town~~ an election authorized under s. 8.065
10 the question of exceeding the \$10,000 limit set under this subsection. The board shall
11 abide by the majority vote of the electors of the town on the question. The question
12 shall read as follows:

13 Shall the town of ... spend \$... over the annual limit of \$10,000 for the
14 construction and repair of its highways and bridges?

15 FOR SPENDING AGAINST SPENDING .

16 *b1145/3.20* **649.** Page 958, line 14: after that line insert:

17 *b1145/3.20* “**SECTION 1818Lb.** 79.10 (11) (b) of the statutes is amended to
18 read:

19 79.10 (11) (b) Before October 16, the department of administration shall
20 determine the total funds available for distribution under the lottery credit in the

21 following year and shall inform the joint committee on finance of that total. Total
22 funds available for distribution shall be all existing and projected lottery proceeds
23 and interest for the fiscal year of the distribution, ~~less the amount estimated to be~~
24 ~~expended under ss. 20.455 (2) (r), 20.566 (2) (r) and 20.835 (2) (q)~~ and less the
1 required reserve under s. 20.003 (5). The joint committee on finance may revise the
2 total amount to be distributed if it does so at a meeting that takes place before
3 November 1. If the joint committee on finance does not schedule a meeting to take
4 place before November 1, the total determined by the department of administration
5 shall be the total amount estimated to be distributed under the lottery credit in the
6 following year.

7 ***b1145/3.20* SECTION 1818Lb.** 79.10 (11) (b) of the statutes, as affected by
8 1999 Wisconsin Act ... (this act), is repealed and recreated to read:

9 79.10 (11) (b) Before October 16, the department of administration shall
10 determine the total funds available for distribution under the lottery credit in the
11 following year and shall inform the joint committee on finance of that total. Total
12 funds available for distribution shall be all existing and projected lottery proceeds
13 and interest for the fiscal year of the distribution, less the amount estimated to be
14 expended under ss. 20.455 (2) (r), 20.566 (2) (r) and 20.835 (2) (q) and less the
15 required reserve under s. 20.003 (5). The joint committee on finance may revise the
16 total amount to be distributed if it does so at a meeting that takes place before
17 November 1. If the joint committee on finance does not schedule a meeting to take
18 place before November 1, the total determined by the department of administration
19 shall be the total amount estimated to be distributed under the lottery credit in the
20 following year.”.