

1 ***b0802/3.1* 823.** Page 759, line 14: after that line insert:

2 ***b0802/3.1*** “SECTION 1573g. 51.48 of the statutes is created to read:

3 **51.48 Alcohol and other drug testing of minors.** A minor’s parent or
4 guardian may consent to have the minor tested for the presence of alcohol or other
5 drugs in the minor’s body. Consent of the minor is not required under this section.”.

6 ***b0828/2.8* 824.** Page 759, line 14: after that line insert:

7 ***b0828/2.8*** “SECTION 1572m. 58.06 of the statutes is repealed.”.

8 ***b1666/13.13* 825.** Page 760, line 18: after that line insert:

9 ***b1666/13.13*** “SECTION 1576m. 59.25 (3) (r) of the statutes is repealed.”.

 ***NOTE: Clarifies the intent of JCF to distribute national forest lands moneys
received from the federal government under 16 USC 500 to school districts.

10 ***b1838/3.3* 826.** Page 761, line 21: after that line insert:

11 ***b1838/3.3*** “SECTION 1577p. 59.52 (29) (a) of the statutes is amended to read:

12 59.52 (29) (a) All public work, including any contract for the construction,
13 repair, remodeling or improvement of any public work, building, or furnishing of
14 supplies or material of any kind where the estimated cost of such work will exceed
15 \$20,000 \$25,000 shall be let by contract to the lowest responsible bidder. Any public
16 work, the estimated cost of which does not exceed ~~\$20,000~~ \$25,000, shall be let as the
17 board may direct. If the estimated cost of any public work is between \$5,000 and
18 ~~\$20,000~~ \$25,000, the board shall give a class 1 notice under ch. 985 before it contracts
19 for the work or shall contract with a person qualified as a bidder under s. 66.29 (2).
20 A contract, the estimated cost of which exceeds ~~\$20,000~~ \$25,000, shall be let and
21 entered into under s. 66.29, except that the board may by a three-fourths vote of all
22 the members entitled to a seat provide that any class of public work or any part
23 thereof may be done directly by the county without submitting the same for bids.

1 This subsection does not apply to public construction if the materials for such a
2 project are donated or if the labor for such a project is provided by volunteers. This
3 subsection does not apply to highway contracts which the county highway committee
4 or the county highway commissioner is authorized by law to let or make.”.

5 *b1849/6.28* **827.** Page 761, line 23: delete “shall” and substitute “shall
6 may”.

7 *b1875/1.1* **828.** Page 763, line 10: after that line insert:

8 *b1875/1.1* “SECTION 1579u. 59.692 (6m) of the statutes is created to read:

9 59.692 (6m) For an amendment to an ordinance enacted under this section that
10 affects an activity that meets all of the requirements under s. 281.165 (2) or (3) (a),
11 the department may not proceed under sub. (6) or (7) (b) or (c), or otherwise review
12 the amendment, to determine whether the ordinance, as amended, fails to meet the
13 shoreland zoning standards.”.

14 *b1005/1.1* **829.** Page 763, line 11: delete lines 11 to 23.

15 *b1834/2.3* **830.** Page 763, line 23: after that line insert:

16 *b1834/2.3* “SECTION 1580p. 60.615 of the statutes is created to read:

17 **60.615 Town of Troy farmland preservation pilot program; special**
18 **zoning powers, purchase of development rights. (1) TOWN BOARD PURCHASE OF**
19 **DEVELOPMENT RIGHTS. (a) Definitions.** In this section:

20 1. “Board” means the town of Troy board of supervisors.

21 2. “Developer” means a person that constructs or creates a land development.

22 3. “Development rights” means a holder’s nonpossessory interest in farmland
23 that imposes a limitation or affirmative obligation the purpose of which is to retain
24 or protect natural, scenic or open space values of farmland, assuring the availability

1 of farmland for agricultural, forest, wildlife habitat, recreational or open space use,
2 protecting natural resources or maintaining or enhancing air or water quality.

3 4. "Farmland" has the meaning given for eligible farmland under s. 91.01 (6).

4 5. "Land development" means the construction of residential dwelling units
5 within the town of Troy in an area that is rezoned under sub. (2).

6 6. "Town of Troy" means the town of Troy in St. Croix County.

7 (b) *Purchase of development rights.* 1. The board may purchase development
8 rights to farmland that is located in the town of Troy.

9 2. The town may purchase the development rights with the grant received from
10 the department of agriculture, trade and consumer protection under s. 20.115 (7) (dr)
11 or from funds received under sub. (2) (a). If the board adopts a resolution requesting
12 the department of agriculture, trade and consumer protection to make the grant
13 payment described under this subdivision, the department shall do so.

14 3. The board shall determine which farmland in the town is the best farmland
15 and shall attempt to purchase the development rights to that farmland.

16 (2) REZONING. (a) When the board rezones under s. 91.77 (1), a parcel that is
17 zoned for exclusive agricultural use under subch. V of ch. 91, the board may recover
18 an amount equal to the amount of tax credits that would be subject to a lien, as
19 calculated under s. 91.77 (2) on the parcel. The board may recover that amount either
20 by imposing a lien, in the manner provided in s. 91.19 (8) to (10), on the parcel or by
21 requiring payment from the developer who creates a land development on the parcel.
22 The board may use funds collected under this paragraph only for the purchase of
23 development rights under sub. (1) (b).

24 (b) The provisions of s. 91.77 (2) do not apply to a parcel that is rezoned under
25 par. (a) if the board recovers funds under par. (a).

1 (3) SUNSET PROVISIONS. Subsection (2) does not apply after the first day of the
2 12th month beginning after publication.”.

3 ***b1838/3.4* 831.** Page 763, line 23: after that line insert:

4 ***b1838/3.4* “SECTION 1580n.** 60.47 (2) (a) of the statutes is amended to read:

5 60.47 (2) (a) No town may enter into a public contract with an estimated cost
6 of more than \$5,000 but not more than ~~\$10,000~~ \$15,000 unless the town board, or a
7 town official or employe designated by the town board, gives a class 1 notice under
8 ch. 985 before execution of that public contract.

9 ***b1838/3.4* SECTION 1580nc.** 60.47 (2) (b) of the statutes is amended to read:

10 60.47 (2) (b) No town may enter into a public contract with a value of more than
11 ~~\$10,000~~ \$15,000 unless the town board, or a town official or employe designated by
12 the town board, advertises for proposals to perform the terms of the public contract
13 by publishing a class 2 notice under ch. 985. The town board may provide for
14 additional means of advertising for bids.

15 ***b1838/3.4* SECTION 1580ni.** 60.47 (5) of the statutes is amended to read:

16 60.47 (5) EXCEPTION FOR EMERGENCIES AND DONATED MATERIALS AND LABOR. This
17 section is optional with respect to public contracts for the repair and construction of
18 public facilities when damage or threatened damage to the facility creates an
19 emergency, as declared by resolution of the town board, that endangers the public
20 health or welfare of the town. This subsection no longer applies when the town board
21 declares that the emergency no longer exists. This section is optional with respect
22 to a public contract if the materials related to the contract are donated or if the labor
23 that is necessary to execute the public contract is provided by volunteers.”.

24 ***b1873/2.1* 832.** Page 763, line 23: after that line insert:

1 ***b1873/2.1*** “SECTION 1580m. 59.79 (13) of the statutes is created to read:

2 59.79 (13) DESIGN-BUILD CONSTRUCTION PROCESS. Let a contract for the
3 construction of a sheriff’s department training academy, that is located in the county,
4 using the design-build construction process, as defined in s. 66.904 (2) (f). Section
5 66.904 (2) (f) to (i), as it applies to a metropolitan sewerage commission acting under
6 that subsection, applies to the board acting under this subsection.”.

7 ***b1838/3.5* 833.** Page 764, line 25: after that line insert:

8 ***b1838/3.5*** “SECTION 1585m. 61.55 of the statutes is amended to read:

9 **61.55 Contracts involving over \$10,000 \$15,000; how let; exception.** All
10 contracts for public construction, in any such village, exceeding ~~\$10,000~~ \$15,000,
11 shall be let by the village board to the lowest responsible bidder in accordance with
12 s. 66.29 insofar as said section may be applicable. If the estimated cost of any public
13 construction exceeds \$5,000, but is not greater than ~~\$10,000~~ \$15,000, the village
14 board shall give a class 1 notice, under ch. 985, of the proposed construction before
15 the contract for the construction is executed. This provision does not apply to public
16 construction if the materials for such a project are donated or if the labor for such a
17 project is provided by volunteers, and this provision and s. 281.41 are not mandatory
18 for the repair and reconstruction of public facilities when damage or threatened
19 damage thereto creates an emergency, as determined by resolution of the village
20 board, in which the public health or welfare of the village is endangered. Whenever
21 the village board by majority vote at a regular or special meeting declares that an
22 emergency no longer exists, this exemption no longer applies.

23 ***b1838/3.5* SECTION 1588c.** 62.15 (1) of the statutes is amended to read:

1 62.15 (1) CONTRACTS; HOW LET, EXCEPTION FOR DONATED MATERIALS AND LABOR. All
2 public construction, the estimated cost of which exceeds ~~\$10,000~~ \$15,000, shall be let
3 by contract to the lowest responsible bidder; all other public construction shall be let
4 as the council may direct. If the estimated cost of any public construction exceeds
5 \$5,000 but is not greater than ~~\$10,000~~ \$15,000, the board of public works shall give
6 a class 1 notice, under ch. 985, of the proposed construction before the contract for
7 the construction is executed. This provision does not apply to public construction if
8 the materials for such a project are donated or if the labor for such a project is
9 provided by volunteers. The council may also by a vote of three-fourths of all the
10 members-elect provide by ordinance that any class of public construction or any part
11 thereof may be done directly by the city without submitting the same for bids.”.

12 ***b1005/1.2* 834.** Page 767, line 18: delete lines 18 to 25.

13 ***b1005/1.3* 835.** Page 768, line 1: delete lines 1 to 15.

14 ***b1875/1.2* 836.** Page 768, line 15: after that line insert:

15 ***b1875/1.2* “SECTION 1591k.** 62.231 (6m) of the statutes is created to read:

16 62.231 (6m) CERTAIN AMENDMENTS TO ORDINANCES. For an amendment to an
17 ordinance enacted under this section that affects an activity that meets all of the
18 requirements under s. 281.165 (2) or (3)(a), the department of natural resources may
19 not proceed under sub. (6), or otherwise review the amendment, to determine
20 whether the ordinance, as amended, fails to meet reasonable minimum standards.”.

21 ***b1849/6.29* 837.** Page 770, line 2: delete that line and substitute “local
22 governmental unit and provide a range of housing choices that meet the needs of
23 persons of all income levels and of all age groups and persons with special needs,
24 policies and”.

1 ***b1849/6.30* 838.** Page 770, line 13: after “incorporate” insert “state,
2 regional and”.

3 ***b1849/6.31* 839.** Page 773, line 19: after “any” insert “program or”.

4 ***b1849/6.32* 840.** Page 774, line 19: after that line insert:

5 “(s) Any other ordinance, plan or regulation of a local governmental unit that
6 relates to land use.”.

7 ***b1849/6.33* 841.** Page 776, line 4: delete “and the regional planning
8 commission”.

9 ***b1849/6.34* 842.** Page 776, line 6: delete that line and substitute:

10 “2. The clerk of all adjacent local governmental units.”.

11 ***b1849/6.35* 843.** Page 776, line 23: after “developments” insert “and
12 conservation subdivisions”.

13 ***b1849/6.36* 844.** Page 776, line 24: after that line insert:

14 “(a) “Conservation subdivision” means a housing development in a rural
15 setting that is characterized by compact lots and common open space, and where the
16 natural features of land are maintained to the greatest extent possible.”.

17 ***b1849/6.37* 845.** Page 776, line 25: delete “(a)” and substitute “(b)”.

18 ***b1849/6.38* 846.** Page 777, line 1: delete “(b)” and substitute “(c)”.

19 ***b1849/6.40* 847.** Page 777, line 4: before “Not” insert “(a)”.

20 ***b1849/6.39* 848.** Page 777, line 4: delete “ORDINANCE” and substitute
21 “ORDINANCES”.

22 ***b1849/6.41* 849.** Page 777, line 9: after “development” insert “and an
23 ordinance for a conservation subdivision”.

1 ***b1849/6.42* 850.** Page 777, line 9: after that line insert:

2 “(b) The model ordinances developed under par. (a) shall be presented to the
3 chief clerk of each house of the legislature, and shall be referred immediately by the
4 speaker of the assembly and the presiding officer of the senate to the appropriate
5 standing committee in each house. The model ordinances shall be considered to have
6 been approved by a standing committee if within 14 working days of the referral, the
7 committee does not schedule a meeting for the purpose of reviewing the model
8 ordinance. If the committee schedules a meeting for the purpose of reviewing the
9 model ordinance, the ordinance may not be considered to have been approved unless
10 the committee approves the model ordinance.”.

11 ***b1849/6.43* 851.** Page 777, line 11: delete “5,000” and substitute “12,500”.

12 ***b1849/6.44* 852.** Page 777, line 13: after “(2)” insert “(a) if the ordinance is
13 approved under sub. (2) (b)”.

14 ***b1849/6.45* 853.** Page 777, line 15: on lines 15 and 18, delete “5,000” and
15 substitute “12,500”.

16 ***b1849/6.46* 854.** Page 777, line 16: after “(2)” insert “(a) if the ordinance is
17 approved under sub. (2) (b)”.

18 ***b1012/1.1* 855.** Page 778, line 6: delete the material beginning with that
19 line and ending with page 779, line 6.

20 ***b0766/1.1* 856.** Page 779, line 6: after that line insert:

21 ***b0766/1.1* “SECTION 1608p.** 66.085 (2) of the statutes is amended to read:
22 66.085 (2) INTERFERENCE PROHIBITED. The owner or manager of a multiunit
23 dwelling under common ownership, control or management or of a mobile home park
24 or the association or board of directors of a condominium may not prevent a cable

1 operator from providing cable service to a subscriber who is a resident of the
2 multiunit dwelling, mobile home park or of the condominium or interfere with a cable
3 operator providing cable service to a subscriber who is a resident of the multiunit
4 dwelling, mobile home park or of the condominium.”.

5 *b1938/1.2* **857.** Page 785, line 13: after that line insert:

6 *b1938/1.2* “SECTION 1617r. 66.184 of the statutes is amended to read:

7 **66.184 Self-insured health plans.** If a city, including a 1st class city, or a
8 village provides health care benefits under its home rule power, or if a town provides
9 health care benefits, to its officers and employes on a self-insured basis, the
10 self-insured plan shall comply with ss. 49.493 (3) (d), 631.89, 631.90, 631.93 (2),
11 632.746 (10) (a) 2. and (b) 2., 632.747 (3), 632.85, 632.853, 632.855, 632.87 (4) and (5),
12 632.895 (9) to (13), 632.896, and 767.25 (4m) (d), ~~767.51 (3m) (d) and 767.62 (4) (b)~~
13 4.”.

14 *b1906/2.4* **858.** Page 786, line 3: after “(2) (e)” insert “, except s. 16.72 (2)
15 (e) 2.,”.

16 *b1006/2.1* **859.** Page 786, line 18: after that line insert:

17 *b1006/2.1* “SECTION 1621e. 66.307 (2) (a) of the statutes is amended to read:
18 66.307 (2) (a) The governing body of a political subdivision, by a two-thirds vote
19 of the members of the governing body who are present when the vote is taken, may
20 enact an ordinance or adopt a resolution declaring itself to be a premier resort area
21 if, except as provided in par. (e), at least 40% of the equalized assessed value of the
22 taxable property within such political subdivision is used by tourism-related
23 retailers.

24 *b1006/2.1* SECTION 1621f. 66.307 (2) (e) of the statutes is created to read:

1 66.307 (2) (e) 1. The legislature finds the following with respect to the city of
2 Eagle River:

3 a. It is extremely close to the 40% threshold described in par. (a).

4 b. It has an atypical percentage of tax-exempt land within its boundaries that
5 is used for tourism-related purposes.

6 c. It is the site of national recreational competitions that draw tourism business
7 to the entire northern region of this state.

8 2. The city of Eagle River may enact an ordinance or adopt a resolution
9 declaring itself to be a premier resort area under par. (a) even if less than 40% of the
10 equalized assessed value of the taxable property within Eagle River is used by
11 tourism-related retailers.”.

12 ***b1881/2.4* 860.** Page 786, line 19: delete the material beginning with that
13 line and ending with page 788, line 24.

14 ***b1881/2.5* 861.** Page 788, line 25: substitute “(5r)” for “(5m)”.

15 ***b1881/2.6* 862.** Page 789, line 1: delete that line and substitute:

16 “66.431 (5r) FINANCING OF CERTAIN SCHOOL FACILITIES. (a) *Legislative*
17 *declaration.* The legislature determines that the development of new public schools
18 will help alleviate the substandard conditions described in sub. (2) and will promote
19 the sound growth and economic development of cities and enhance the education of
20 youth in neighborhood settings. The legislature determines that the social and
21 economic problems sought to be addressed are particularly acute in more densely
22 populated areas. The legislature desires to make certain financing and economic
23 tools available in 1st class cities with the view that there are likely to be positive

1 statewide benefits in light of the impact that 1st class cities have on the economy and
2 welfare of the entire state.

3 (b) *Bond issuance for public school facilities.* The authority of a 1st class city
4 may issue up to \$170,000,000 in bonds to finance or refinance the development or
5 redevelopment of sites and facilities to be used for public school facilities by the board
6 of school directors of the school district operating under ch. 119 if all of the following
7 apply:

8 1. The board of school directors of the school district operating under ch. 119
9 requests the issuance of the bonds to implement the report approved under 1999
10 Wisconsin Act (this act), section 9158 (7tw) (b).

11 2. The authority determines that the purposes of the financing are consistent
12 with the 1st class city's master plan.

13 (c) *Terms and conditions.* The terms and conditions of bonds issued under this
14 subsection shall be those specified in sub. (5) (a) 4. except that it shall not be
15 necessary that the financed property be located in a project area or a blighted area.
16 The bonds may not have a maturity in excess of 20 years and may not be issued later
17 than the first day of the 60th month beginning after the effective date of this
18 paragraph [revisor inserts date].

19 (d) *Designation of special*".

20 *b1881/2.7* **863.** Page 789, line 3: delete "s. 66.066 (2) (e)" and substitute "the
21 resolution authorizing the issuance of bonds under this subsection".

22 *b1881/2.8* **864.** Page 789, line 6: delete "described under sub. (5) (a) 4. d.".

23 *b1881/2.9* **865.** Page 789, line 13: delete lines 13 to 16 and substitute:

1 “a. The extent to which and manner by which revenues of the school district
2 operating under ch. 119 are pledged to the payment of the bonds.”.

3 ***b1881/2.10* 866.** Page 789, line 19: after “annual” insert “pledged”.

4 ***b1881/2.11* 867.** Page 789, line 20: delete “of the authority” and substitute
5 “on the bonds”.

6 ***b1881/2.12* 868.** Page 789, line 24: substitute “(j)” for “(g)”.

7 ***b1881/2.13* 869.** Page 790, line 4: before “amount” insert “principal”.

8 ***b1881/2.14* 870.** Page 790, line 6: substitute “\$170,000,000” for
9 “\$200,000,000”.

10 ***b1881/2.15* 871.** Page 790, line 11: delete “of bonds by the refunding
11 bonds”.

12 ***b1881/2.16* 872.** Page 790, line 12: substitute “(j)” for “(g)”.

13 ***b1881/2.17* 873.** Page 790, line 13: delete “debt of the authority relating”.

14 ***b1881/2.18* 874.** Page 790, line 14: delete “to the bonds has” and substitute
15 “bonds of the authority issued under this subsection have”.

16 ***b1881/2.19* 875.** Page 790, line 15: substitute “bonds” for “debt”.

17 ***b1881/2.20* 876.** Page 790, line 17: substitute “(j)” for “(g)”.

18 ***b1881/2.21* 877.** Page 790, line 22: substitute “(e)” for “(b)”.

19 ***b1881/2.22* 878.** Page 790, line 25: delete “described under sub. (5) (a) 4.”.

20 ***b1881/2.23* 879.** Page 791, line 1: delete “d.”.

21 ***b1881/2.24* 880.** Page 791, line 4: substitute “(f)” for “(c)”.

- 1 ***b1881/2.25* 881.** Page 791, line 5: after “authority” insert “for bonds issued
2 under this subsection”.
- 3 ***b1881/2.26* 882.** Page 791, line 6: delete the material beginning with
4 “bonds secured in” and ending with “special debt service reserve fund” on line 7 and
5 substitute “the bonds”.
- 6 ***b1881/2.27* 883.** Page 791, line 8: substitute “the bonds, the purchase or
7 redemption of the” for “these bonds, the purchase or redemption of these”.
- 8 ***b1881/2.28* 884.** Page 791, line 9: on lines 9 and 10, substitute “the” for
9 “these”.
- 10 ***b1881/2.29* 885.** Page 791, line 12: on lines 12 and 19, substitute “(h)” for
11 “(e)”.
- 12 ***b1881/2.30* 886.** Page 791, line 20: substitute “(g)” for “(d)”.
- 13 ***b1881/2.31* 887.** Page 791, line 22: substitute “(h)” for “(e)”.
- 14 ***b1881/2.32* 888.** Page 791, line 23: after “bonds” insert “under this
15 subsection”.
- 16 ***b1881/2.33* 889.** Page 792, line 1: substitute “(h)” for “(e)”.
- 17 ***b1881/2.34* 890.** Page 792, line 3: substitute “(h)” for “(e)”.
- 18 ***b1881/2.35* 891.** Page 792, line 6: delete “the bonds” and substitute “bonds
19 under this subsection”.
- 20 ***b1881/2.36* 892.** Page 793, line 5: substitute “(i)” for “(f)”.
- 21 ***b1881/2.37* 893.** Page 793, line 9: substitute “(j)” for “(g)”.

1 ***b1881/2.38* 894.** Page 793, line 10: on lines 10 and 14, substitute “(h)” for
2 “(e)”.

3 ***b1881/2.39* 895.** Page 793, line 22: after “appropriation.” insert “This
4 paragraph applies only to bonds issued under, and in compliance with, this
5 subsection.”.

6 ***b1881/2.40* 896.** Page 793, line 22: after that line insert:

7 “(k) *Minority contracting provisions.* 1. With regard to a public school
8 construction project that is financed from the proceeds of bonds that are issued under
9 this subsection, a person who is awarded a contract for construction work or
10 professional services shall agree, as a condition to receiving the contract, that at least
11 50% of the employes hired because of the contract will be minority group members,
12 as defined in s. 560.036 (1) (f).

13 2. With regard to a public school construction project that is financed from the
14 proceeds of bonds that are issued under this subsection, at least 50% of the aggregate
15 dollar value of contracts awarded shall be awarded to minority businesses, as defined
16 in s. 560.036 (1) (e), in the following areas:

17 a. Contracts for the construction of a public school.

18 b. Contracts for professional services related to the construction of a public
19 school.

20 (L) *Types of schools.* The proceeds of bonds issued under this subsection may
21 not be used for middle schools, for charter or private schools or for modular schools.”.

22 ***b1828/1.1* 897.** Page 794, line 3: after that line insert:

23 ***b1828/1.1* “SECTION 1630ed.** 66.46 (4) (h) 1. of the statutes is amended to
24 read:

1 66.46 (4) (h) 1. Subject to subds. 2. ~~and~~, 3. and 4., the planning commission may
2 at any time, by resolution, adopt an amendment to a project plan, which amendment
3 shall be subject to approval by the local legislative body and approval of the
4 amendment shall require the same findings as provided in par. (g). Any amendment
5 to a project plan is also subject to review by a joint review board, acting under sub.
6 (4m). Adoption of an amendment to a project plan shall be preceded by a public
7 hearing held by the plan commission at which interested parties shall be afforded a
8 reasonable opportunity to express their views on the amendment. Notice of the
9 hearing shall be published as a class 2 notice, under ch. 985. The notice shall include
10 a statement of the purpose and cost of the amendment and shall advise that a copy
11 of the amendment will be provided on request. Prior to such publication, a copy of
12 the notice shall be sent by 1st class mail to the chief executive officer or administrator
13 of all local governmental entities having the power to levy taxes on property within
14 the district and to the school board of any school district which includes property
15 located within the proposed district. For any county with no chief executive officer
16 or administrator, this notice shall be sent to the county board chairperson.

17 ***b1828/1.1* SECTION 1630ef.** 66.46 (4) (h) 2. of the statutes is amended to read:

18 66.46 (4) (h) 2. Except as provided in ~~subd.~~ subds. 3. and 4., not more than once
19 during the 7 years after the tax incremental district is created, the planning
20 commission may adopt an amendment to a project plan under subd. 1. to modify the
21 district's boundaries by adding territory to the district that is contiguous to the
22 district and that is served by public works or improvements that were created as part
23 of the district's project plan. Expenditures for project costs that are incurred because
24 of an amendment to a project plan to which this subdivision applies may be made for

1 not more than 3 years after the date on which the local legislative body adopts a
2 resolution amending the project plan.

3 ***b1828/1.1* SECTION 1630eh.** 66.46 (4) (h) 4. of the statutes is created to read:

4 66.46 (4) (h) 4. With regard to a village that has a population of less than 10,000,
5 was incorporated in 1914 and is located in a county that has a population of less than
6 25,000 and that contains a portion of the Yellow River and the Chequamegan Waters
7 Flowage, not more than once during the 11 years after the tax incremental district
8 is created, the planning commission may adopt an amendment to a project plan
9 under subd. 1. to modify the district's boundaries by adding territory to the district
10 that is contiguous to the district and that is to be served by public works or
11 improvements that were created as part of the district's project plan. Expenditures
12 for project costs that are incurred because of an amendment to a project plan to which
13 this subdivision applies may be made for not more than 5 years after the date on
14 which the local legislative body adopts a resolution amending the project plan.”.

15 ***b1828/1.2* 898.** Page 795, line 2: after that line insert:

16 ***b1828/1.2* “SECTION 1630he.** 66.46 (5) (c) of the statutes is amended to read:

17 66.46 (5) (c) If the city adopts an amendment to the original project plan for any
18 district which includes additional project costs at least part of which will be incurred
19 after the period specified in sub. (6) (am) 1., the tax incremental base for the district
20 shall be redetermined, if sub. (4) (h) 2. ~~or~~ 3. or 4. applies to the amended project plan,
21 by adding to the tax incremental base the value of the taxable property that is added
22 to the existing district under sub. (4) (h) 2. ~~or~~ 3. or 4. or, if sub. (4) (h) 2. ~~or~~ 3. or 4.
23 does not apply to the amended project plan, under par. (b), as of the January 1 next
24 preceding the effective date of the amendment if the amendment becomes effective

1 between January 2 and September 30, as of the next subsequent January 1 if the
2 amendment becomes effective between October 1 and December 31 and if the
3 effective date of the amendment is January 1 of any year, the redetermination shall
4 be made on that date. The tax incremental base as redetermined under this
5 paragraph is effective for the purposes of this section only if it exceeds the original
6 tax incremental base determined under par. (b).

7 *b1828/1.2* **SECTION 1630hh.** 66.46 (5) (ce) of the statutes is amended to read:

8 66.46 (5) (ce) If the city adopts an amendment, to which sub. (4) (h) 2. ~~or~~ 3.
9 or 4. applies, the tax incremental base for the district shall be redetermined, by
10 adding to the tax incremental base the value of the taxable property that is added
11 to the existing district under sub. (4) (h) 2. ~~or~~ 3. or 4., as of the January 1 next
12 preceding the effective date of the amendment if the amendment becomes effective
13 between January 2 and September 30, as of the next subsequent January 1 if the
14 amendment becomes effective between October 1 and December 31 and if the
15 effective date of the amendment is January 1 of any year, the redetermination shall
16 be made on that date. The tax incremental base as redetermined under this
17 paragraph is effective for the purposes of this section only if it exceeds the original
18 tax incremental base determined under par. (b).”.

19 *b1828/1.3* **899.** Page 795, line 7: after that line insert:

20 *b1828/1.3* **SECTION 1630k.** 66.46 (6) (a) of the statutes is amended to read:

21 66.46 (6) (a) If the joint review board approves the creation of the tax
22 incremental district under sub. (4m), positive tax increments with respect to a tax
23 incremental district are allocated to the city which created the district for each year
24 commencing after the date when a project plan is adopted under sub. (4) (g). The

1 department of revenue shall not authorize allocation of tax increments until it
2 determines from timely evidence submitted by the city that each of the procedures
3 and documents required under sub. (4) (d) to (f) have been completed and all related
4 notices given in a timely manner. The department of revenue may authorize
5 allocation of tax increments for any tax incremental district only if the city clerk and
6 assessor annually submit to the department all required information on or before the
7 2nd Monday in June. The facts supporting any document adopted or action taken
8 to comply with sub. (4) (d) to (f) shall not be subject to review by the department of
9 revenue under this paragraph. Thereafter, the department of revenue shall
10 annually authorize allocation of the tax increment to the city that created such a
11 district until the department of revenue receives a notice under sub. (8) and the
12 notice has taken effect under sub. (8) (b), 27 years after the tax incremental district
13 is created if the district is created before October 1, 1995, 38 years after the tax
14 incremental district is created if the district is created before October 1, 1995, and
15 the project plan is amended under sub. (4) (h) 3. or 4. or 23 years after the tax
16 incremental district is created if the district is created after September 30, 1995,
17 whichever is sooner.”

18 *b1872/1.1* **900.** Page 795, line 7: after that line insert:

19 *b1872/1.1* “SECTION 1630ke. 66.46 (6) (am) 2. c. of the statutes is created to
20 read:

21 66.46 (6) (am) 2. c. Expenditures for project costs for Tax Incremental District
22 Number Six in a city with a population of at least 45,000 that is located in a county
23 that was created in 1853 and that is adjacent to one of the Great Lakes. Such

1 expenditures may be made no later than 13 years after the tax incremental district
2 is created, and may be made through December 31, 2004.”.

3 ***b1936/1.1* 901.** Page 795, line 7: after that line insert:

4 ***b1936/1.1*** “SECTION 1630ke. 66.46 (6) (e) 1. b. of the statutes is amended to
5 read:

6 66.46 (6) (e) 1. b. The Except as provided in subd. 1. c., the donor tax
7 incremental district and the recipient tax incremental district have been created
8 before October 1, 1995.

9 ***b1936/1.1* SECTION 1630ki.** 66.46 (6) (e) 1. c. of the statutes is created to read:

10 66.46 (6) (e) 1. c. With respect to a tax incremental district that has been created
11 by a 1st class city, the donor tax incremental district and the recipient tax
12 incremental district have been created before October 1, 1996.”.

13 ***b1828/1.4* 902.** Page 796, line 2: after that line insert:

14 ***b1828/1.4*** “SECTION 1630q. 66.46 (7) (ar) of the statutes is amended to read:

15 66.46 (7) (ar) Notwithstanding par. (am), 22 years after the last expenditure
16 identified in the project plan is made if the district to which the plan relates is created
17 before October 1, 1995, and the project plan is amended under sub. (4) (h) 3, or 4.”.

18 ***b1827/3.1* 903.** Page 796, line 24: delete lines 24 and 25 and substitute:

19 ***b1827/3.1*** “SECTION 1634a. 66.462 (2) of the statutes is amended to read:”.

20 ***b1827/3.2* 904.** Page 797, line 1: delete “(2) (a)” and substitute “(2)”.

21 ***b1666/13.15* 905.** Page 797, line 7: delete “~~that is~~” and substitute “~~that is~~”.

***NOTE: Corrects striking.

22 ***b1827/3.3* 906.** Page 797, line 12: delete “. If the political”.

23 ***b1827/3.4* 907.** Page 797, line 13: delete lines 13 and 14.

1 ***b1827/3.5* 908.** Page 797, line 15: delete “the environmental pollution
2 which is remediated”.

3 ***b1827/3.6* 909.** Page 797, line 19: delete lines 19 to 21 and substitute:
4 “66.462 (2) (b) No expenditure for an eligible cost may be made by a political
5 subdivision later than 15 years after the environmental remediation tax incremental
6 base is certified by the department under sub. (4).”.

7 ***b1827/3.7* 910.** Page 798, line 18: delete lines 18 to 24.

8 ***b1827/3.8* 911.** Page 799, line 1: delete lines 1 to 9.

9 ***b1827/3.9* 912.** Page 800, line 2: after that line insert:

10 ***b1827/3.9* SECTION 1636s.** 66.462 (7) (a) of the statutes is amended to read:
11 66.462 (7) (a) Subject to pars. (b) ~~and~~, (c) and (d), the department shall annually
12 authorize the positive environmental remediation tax increment with respect to a
13 parcel of property during the period of certification to the political subdivision that
14 incurred the costs to remediate environmental pollution on the property, except that
15 an authorization granted under this paragraph does not apply after the department
16 receives the notice described under sub. (10) (b).

17 ***b1827/3.9* SECTION 1636u.** 66.462 (7) (d) of the statutes is created to read:

18 66.462 (7) (d) 1. The department may not authorize a positive environmental
19 remediation tax increment under par. (a) to pay otherwise eligible costs that are
20 incurred by the political subdivision after the department of natural resources
21 certifies to the department of revenue that environmental pollution on the parcel of
22 property has been remediated unless the costs are associated with activities, as
23 determined by the department of natural resources, that are necessary to close the
24 site described in the site investigation report.

1 2. The department of natural resources shall certify to the department of
2 revenue the completion of the remediation of environmental pollution at the site
3 described in the site investigation report.”.

4 ***b1012/1.2* 913.** Page 800, line 13: delete the material beginning with that
5 line and ending with page 806, line 9.

6 ***b1171/1.3* 914.** Page 806, line 12: delete “98.25%” and substitute “97.45%”.

7 ***b1844/3.1* 915.** Page 806, line 20: after that line insert:

8 ***b1844/3.1* “SECTION 1640m.** 66.94 (9m) of the statutes is created to read:

9 66.94 (9m) LIMIT ON CONTRACTING FOR LIGHT RAIL. Notwithstanding any other
10 provision of this section, no authority may enter into a contract for any purpose
11 related to a light rail mass transit system if the cost of any of the contracted items
12 would be paid for by, or reimbursed with, federal funds received under P.L. 102–240,
13 section 1045, or P.L. 105–277, section 373, or any funds received from the state. This
14 subsection does not apply to any light rail mass transit system that is being
15 constructed on the effective date of this subsection [revisor inserts date]. This
16 subsection does not apply to any funds expended or activity related to a mass transit
17 system that is done under the memorandum of agreement concerning USH 12
18 between Middleton and Lake Delton, Wisconsin, that was executed by the governor,
19 the secretary of transportation, the secretary of natural resources, the county
20 executive of Dane County, the administrative coordinator of Sauk County, and
21 others, and that became effective on April 22, 1999. This subsection does not apply
22 after June 30, 2001.”.

23 ***b1873/2.2* 916.** Page 806, line 20: after that line insert:

24 ***b1873/2.2* “SECTION 1641m.** 66.904 (2) (a) of the statutes is amended to read:

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

11 ***b1873/2.2* SECTION 1641no.** 66.904 (2) (e) of the statutes is amended to read:

12 66.904 (2) (e) Paragraphs (a) to (d) do not apply to contracts awarded under s.
13 66.905. Paragraphs (f) to (j) do apply to contracts awarded under s. 66.905.

14 ***b1873/2.2* SECTION 1641q.** 66.904 (2) (f) to (j) of the statutes are created to
15 read:

16 66.904 (2) (f) In this subsection, “design–build construction process” means a
17 procurement process under which the engineering, design and construction services
18 are provided by a single entity under a process described under par. (g).

19 (g) If the commission wishes to construct a public work under par. (j) using the
20 design–build construction process, the commission shall use a selection process that
21 contains the following procedures:

22 1. The commission shall issue a request for proposals from design–build teams
23 by publishing a class 1 notice under ch. 985. The notice shall include a project
24 statement that describes the space needs and design goals for the project, detailed
25 submission requirements, selection procedures, site information, an outline of

1 specifications for the project, a budget for the project, a project schedule, the
2 composition of the selection panel, the approximate amount of the bond that the
3 commission will require under par. (h) and whether the commission will offer a
4 stipend to unsuccessful design-build teams and, if so, the amount of the stipend.

5 2. Following receipt of the proposals, the commission shall select 5 or less
6 design-build teams to participate in the final stage of the selection process. The
7 selection of teams under this subdivision shall be based on factors that include the
8 background, experience and qualifications of the members of the teams; the financial
9 strength and surety capacity of the teams; the quality of the initial proposal; and the
10 past performance and current workload of the teams. The commission selection
11 panel that selects the teams under this subdivision for the final selection process
12 under subd. 3. may include design and construction professionals who work for the
13 commission or are hired by the commission to assist in the selection, commissioners
14 and representatives from the unit of the commission that will use the facility that is
15 to be constructed under the selection process described in this paragraph.

16 3. The commission shall make a final selection from among the teams selected
17 under subd. 2. if the commission determines that at least one of the teams selected
18 as a finalist under subd. 2. will be able to construct the public work in a way that is
19 satisfactory to the commission. The final selection shall be made following
20 interviews and presentations from the finalists, based on criteria that are published
21 as a class 1 notice under ch. 985. The notice shall state the weight that is given to
22 each criterion. The criteria to be used in making a final selection under this
23 subdivision may include the quality of the proposed design, the construction
24 approach to be used to complete the project, the extent to which a proposal
25 demonstrates compliance with the project statement described under subd. 1., the

1 proposed management plan for the project, the estimated cost of the project and a
2 guaranteed maximum price for the project.

3 (h) If the commission selects a design–build team under par. (g) 3. and enters
4 into a contract for the construction of the project, the design–build team shall obtain
5 bonding, in an amount specified by the commission, to guarantee completion of the
6 project according to the terms of the contract.

7 (i) 1. In this paragraph:

8 a. “Minority business” has the meaning given in s. 560.036 (1) (e).

9 b. “Minority group member” has the meaning given in s. 560.036 (1) (f).

10 c. “Women’s business” means a sole proprietorship, partnership, joint venture
11 or corporation that is at least 51% owned, controlled and actively managed by
12 women.

13 2. The commission shall ensure that, for construction work and professional
14 services contracts that relate to a public work under par. (j) for which the
15 design–build construction process is used, a person who is awarded such a contract
16 by the commission shall agree, as a condition to receiving the contract, that his or her
17 goal shall be to ensure that at least 25% of the employes hired because of the contract
18 will be minority group members and at least 5% of the employes hired because of the
19 contract will be women.

20 3. It shall be a goal of the commission to ensure that at least 25% of the
21 aggregate dollar value of all contracts awarded by the commission in the following
22 areas shall be awarded to minority businesses and at least 5% of the aggregate dollar
23 value of all contracts awarded by the commission in the following areas shall be
24 awarded to women’s businesses:

1 a. Construction contracts that relate to a public work under par. (j) for which
2 the design–build construction process is used.

3 b. Professional services contracts that relate to a public work under par. (j) for
4 which the design–build construction process is used.

5 4. It shall be a goal of the commission, with regard to each of the contracts
6 described under subd. 3. a. and b., to award at least 25% of the dollar value of such
7 contracts to minority businesses and at least 5% of the dollar value of such contracts
8 to women’s businesses.

9 5. a. The commission shall hire an independent person to monitor the
10 commission’s compliance with minority contracting goals under subds. 2., 3. and 4.
11 The person hired shall have previous experience working with minority group
12 members. The commission shall develop a mechanism to receive regular reports
13 from the person hired with respect to the results of the person’s studies of compliance
14 with minority contracting goals.

15 b. If the commission or a contractor is unable to meet the goals under subd. 2.,
16 3. or 4., the person hired under subd. 5. a. shall assess whether the commission or
17 contractor made a good faith effort to reach the goals. In determining whether a good
18 faith effort was made to meet the goals, the person hired shall consider all of the
19 factors listed in subd. 6.

20 6. The factors to be considered under subd. 5. b. are:

21 a. The supply of eligible minority businesses and women’s businesses that have
22 the financial capacity, technical capacity and previous experience in the areas in
23 which contracts were awarded.

1 b. The competing demands for the services provided by eligible minority
2 businesses and women's businesses, as described in subd. 6. a., in areas in which
3 contracts were awarded.

4 c. The extent to which the commission or contractors advertised for and
5 aggressively solicited bids from eligible minority businesses and women's
6 businesses, as described in subd. 6. a., and the extent to which eligible minority
7 businesses and women's businesses submitted bids.

8 (j) Any contract for public construction under sub. (1), for any of the following
9 projects, may be let using the design-build construction process:

10 1. Central metropolitan interceptor sewer projects.

11 2. Any projects that are required to implement the department of natural
12 resources-approved 2010 facility plan.

13 3. Watercourse flood control projects for any of the following:

14 a. Menomonee River.

15 b. Root River.

16 c. Kinnickinnic River.

17 d. Lincoln Creek.”.

18 ***b0904/1.1* 917.** Page 808, line 25: after that line insert:

19 ***b0904/1.1* “SECTION 1647c.** 67.04 (5) (b) 4. of the statutes is created to read:

20 67.04 (5) (b) 4. To pay unfunded prior service liability contributions under the
21 Wisconsin retirement system if all of the proceeds of the note will be used to pay for
22 such contributions.”.

23 ***b1649/2.2* 918.** Page 810, line 5: delete “Thirteen dollars and 40 cents” and
24 substitute “Fourteen dollars”.

1 ***b1061/1.1* 919.** Page 811, line 18: after that line insert:

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

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

8 ***b1168/1.1* 920.** Page 811, line 18: after that line insert:

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

10 70.111 (24) MOTION PICTURE THEATER EQUIPMENT. Projection equipment, sound
11 systems and projection screens that are owned and used by a motion picture
12 theater."

13 ***b1170/1.1* 921.** Page 811, line 18: after that line insert:

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

15 70.111 (25) DIGITAL BROADCASTING EQUIPMENT. Digital broadcasting equipment
16 owned and used by a radio station or a television station, except that this subsection
17 does not apply to digital broadcasting equipment that is owned and used by a cable
18 television system, as defined in s. 66.082 (2) (d)."

19 ***b1918/1.1* 922.** Page 811, line 18: after that line insert:

20 ***b1918/1.1* "SECTION 1653b.** 70.11 (39) of the statutes is amended to read:

21 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
22 under s. 70.35, mainframe computers, minicomputers, personal computers,
23 networked personal computers, servers, terminals, monitors, disk drives, electronic
24 peripheral equipment, tape drives, printers, basic operational programs, systems

1 software, prewritten software and custom software. The exemption under this
2 subsection does not apply to automatic teller machines, fax machines, copiers,
3 equipment with embedded computerized components or telephone systems,
4 including equipment that is used to provide telecommunications services, as defined
5 in s. 76.80 (3).”.

6 *b0848/1.6* **923.** Page 812, line 2: after that line insert:

7 *b0848/1.6* “SECTION 1660m. 70.58 of the statutes is amended to read:

8 **70.58 Forestation state tax.** There is levied an annual tax of two-tenths of
9 one mill for each dollar of the assessed valuation of the property of the state as
10 determined by the department of revenue under s. 70.57, for the purpose of
11 acquiring, preserving and developing the forests of the state and for the purpose of
12 forest crop law and county forest law administration and aid payments, for grants
13 to forestry cooperatives under s. 36.56, and for the acquisition, purchase and
14 development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax
15 to be paid into the conservation fund. The tax shall not be levied in any year in which
16 general funds are appropriated for the purposes specified in this section, equal to or
17 in excess of the amount which the tax would produce.”.

18 *b1856/2.1* **924.** Page 812, line 2: after that line insert:

19 *b1856/2.1* “SECTION 1655L. 70.32 (2) (c) 1. of the statutes is amended to read:

20 70.32 (2) (c) 1. “Agricultural land” means land, exclusive of buildings and
21 improvements, that is devoted primarily to agricultural use, as defined by rule,
22 except that “agricultural land” does not include land that generated less than \$2,000
23 in gross farm profits resulting from agricultural use as defined under s. 91.01 (1) in
24 the preceding year.”.

1 ***b1882/1.1* 925.** Page 812, line 2: after that line insert:

2 ***b1882/1.1*** “SECTION 1655p. 70.337 (5) of the statutes is amended to read:

3 70.337 (5) Each person that is required to file a report under sub. (1) shall pay
4 a reasonable fee that is sufficient to defray the costs to the taxation district of
5 distributing and reviewing the forms under sub. (1) and of preparing the form for the
6 department of revenue under sub. (2). The amount of the fee shall be established by
7 the governing body of the taxation district. This subsection does not apply to a church
8 or religious association that is required to file a report under sub. (1).”

9 ***b1897/2.1* 926.** Page 812, line 3: delete lines 3 to 16.

10 ***b1897/2.2* 927.** Page 822, line 6: delete lines 6 to 11.

11 ***b1897/2.3* 928.** Page 823, line 21: delete the material beginning with that
12 line and ending with page 824, line 17.

13 ***b1181/3.1* 929.** 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 *b1897/2.4* **930.** Page 825, line 15: delete the material beginning with that
10 line and ending with page 829, line 15.

11 *b1897/2.5* **931.** Page 829, line 19: after “of the service” insert “, except as
12 provided in subd. 4”.

13 *b1897/2.6* **932.** Page 830, line 14: after that line insert:

14 “4. If the benefit of a service is received in this state, as provided under this
15 subsection, and the taxpayer submits evidence to the department that another state
16 that has jurisdiction to tax the service attributes the receipts from the service to that
17 state to determine the income that is taxable by that state, the taxpayer may elect,
18 by a method prescribed by the department, to attribute the receipts from the service
19 to this state in proportion to the direct cost of performing such service in this state
20 as compared to the total direct cost of performing the service in all states that have
21 jurisdiction to tax such service.”.

22 *b1897/2.7* **933.** Page 830, line 15: delete the material beginning with that
23 line and ending with page 833, line 8.

24 *b1181/3.2* **934.** Page 833, line 8: after that line insert:

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

2 71.04 (9) NONRESIDENT INCOME FROM MULTISTATE TAX-OPTION CORPORATION.

3 Nonresident individuals and nonresident estates and trusts deriving income from a
4 tax-option corporation which is engaged in business within and without this state
5 shall be taxed only on the income of the corporation derived from business transacted
6 and property located in this state and losses and other items of the corporation
7 deductible by such shareholders shall be limited to their proportionate share of the
8 Wisconsin loss or other item, 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. For purposes of
11 this subsection, all intangible income of tax-option corporations passed through to
12 shareholders is business income that follows the situs of the business, except that all
13 income that is realized from the sale of or purchase and subsequent sale or
14 redemption of lottery prizes if the winning tickets were originally bought in this state
15 shall be allocated to this state."

16 ***b1181/3.3* 935.** Page 834, line 22: after that line insert:

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

18 71.05 (6) (b) 9. On assets held more than one year and on all assets acquired
19 from a decedent, 60% of the capital gain as computed under the internal revenue
20 code, not including capital gains for which the federal tax treatment is determined
21 under section 406 of P.L. 99-514 and; not including amounts treated as ordinary
22 income for federal income tax purposes because of the recapture of depreciation or
23 any other reason; and not including amounts treated as capital gain for federal
24 income tax purposes from the sale or exchange of a lottery prize. For purposes of this

1 subdivision, the capital gains and capital losses for all assets shall be netted before
2 application of the percentage.”.

3 ***b1009/1.1* 936.** Page 836, line 7: after that line insert:

4 ***b1009/1.1* “SECTION 1688f.** 71.05 (6) (b) 30. of the statutes is created to read:

5 71.05 (6) (b) 30. For taxable years beginning after December 31, 1998, any
6 settlement received for claims against any person for any recovered assets, or any
7 amount of assets or any gain generated on such assets, that were stolen from, hidden
8 from or otherwise lost by an individual who was persecuted by Nazi Germany or any
9 Axis regime during any period from 1933 to 1945 and have been recovered, returned
10 or otherwise paid to the original victim or his or her heirs or beneficiaries. The assets
11 to which this subdivision applies includes cash, bonds, stocks, deposits in a financial
12 institution, proceeds from a life or other type of insurance policy, jewelry, precious
13 metals, artwork or any other item of value owned by such a victim during any period
14 from 1920 to 1945.”.

15 ***b1010/3.1* 937.** Page 836, line 7: after that line insert:

16 ***b1010/3.1* “SECTION 1688h.** 71.05 (6) (b) 31. of the statutes is created to read:

17 71.05 (6) (b) 31. An amount paid by an employer to an employe for the purchase
18 of a public transportation pass, token or fare card, or the value of such a pass, token
19 or fare card provided by an employer to an employe, if the money provided for, or the
20 value of, the pass, token or fare card exceeds the amount that may be excluded from
21 federal gross income under section 132 (a) (5) of the Internal Revenue Code for a
22 transit pass under section 132 (f) (1) (B) of the Internal Revenue Code per month.”.

23 ***b1891/1.1* 938.** Page 847, line 6: after that line insert:

1 ***b1891/1.1* SECTION 1707g.** 71.07 (2di) (a) (intro.) of the statutes is amended
2 to read:

3 71.07 (2di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
4 for any taxable year for which the person is ~~certified under s. 560.765 (3) for~~ entitled
5 under s. 560.795 (3) to claim tax benefits, any person may claim as a credit against
6 taxes otherwise due under this chapter 2.5% of the purchase price of depreciable,
7 tangible personal property, or 1.75% of the purchase price of depreciable, tangible
8 personal property that is expensed under section 179 of the internal revenue code for
9 purposes of the taxes under this chapter, except that:

10 ***b1891/1.1* SECTION 1707h.** 71.07 (2di) (a) 1. of the statutes is amended to
11 read:

12 71.07 (2di) (a) 1. The investment must be in property that is purchased after
13 the person is ~~certified under s. 560.765 (3) for~~ entitled under s. 560.795 (3) to claim
14 tax benefits and that is used for at least 50% of its use in the conduct of the person's
15 business operations ~~for which the claimant is certified under s. 560.765 (3) at a~~
16 location in a development zone under subch. VI of ch. 560 or, if the property is mobile,
17 the base of operations of the property for at least 50% of its use must be a location
18 in a development zone.

19 ***b1891/1.1* SECTION 1707j.** 71.07 (2di) (d) 1. of the statutes is amended to
20 read:

21 71.07 (2di) (d) 1. A copy of ~~the claimant's certification for a verification from~~
22 the department of commerce that the claimant may claim tax benefits under s.
23 ~~560.765 (3)~~ 560.795 (3).

24 ***b1891/1.1* SECTION 1707k.** 71.07 (2di) (f) of the statutes is amended to read:

1 71.07 (2di) (f) If ~~the certification of a person for who is entitled under s. 560.795~~
2 ~~(3) to claim tax benefits under s. 560.765 (3) is revoked~~ becomes ineligible for such
3 tax benefits, that person may claim no credits under this subsection for the taxable
4 year that includes the day on which the ~~certification is revoked~~ person becomes
5 ineligible for tax benefits or succeeding taxable years and that person may carry over
6 no unused credits from previous years to offset tax under this chapter for the taxable
7 year that includes the day on which ~~certification is revoked~~ the person becomes
8 ineligible for tax benefits or succeeding taxable years.

9 ***b1891/1.1* SECTION 1707L.** 71.07 (2di) (g) of the statutes is amended to read:

10 71.07 (2di) (g) If a person who is ~~certified under s. 560.765 (3) for~~ entitled under
11 s. 560.795 (3) to claim tax benefits ceases business operations in the development
12 zone during any of the taxable years that that zone exists, that person may not carry
13 over to any taxable year following the year during which operations cease any
14 unused credits from the taxable year during which operations cease or from previous
15 taxable years.

16 ***b1891/1.1* SECTION 1707m.** 71.07 (2di) (i) of the statutes is amended to read:

17 71.07 (2di) (i) No credit may be claimed under this subsection for taxable years
18 that begin ~~on January 1, 1998, or thereafter~~ after December 31, 1997, and end before
19 January 1, 2000. Credits under this subsection for taxable years that begin before
20 January 1, 1998, may be carried forward to taxable years that begin on January 1,
21 1998, or thereafter.”.

22 ***b1891/1.2* 939.** Page 848, line 2: delete the material beginning with
23 “certified” and ending with “(3)” on line 3 and substitute “entitled under s. 560.795
24 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4)”.

1 ***b1891/1.3* 940.** Page 848, line 11: after that line insert:

2 ***b1891/1.3*** “SECTION 1709b. 71.07 (2dx) (c) of the statutes is amended to read:

3 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits
4 under s. 560.765 (3) or 560.797 (4) is revoked, or if the person becomes ineligible for
5 tax benefits under s. 560.795 (3), that person may not claim credits under this
6 subsection for the taxable year that includes the day on which the certification is
7 revoked; the taxable year that includes the day on which the person becomes
8 ineligible for tax benefits; or succeeding taxable years and that person may not carry
9 over unused credits from previous years to offset tax under this chapter for the
10 taxable year that includes the day on which certification is revoked; the taxable year
11 that includes the day on which the person becomes ineligible for tax benefits; or
12 succeeding taxable years.

13 ***b1891/1.3* SECTION 1709bb.** 71.07 (2dx) (d) of the statutes is amended to
14 read:

15 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
16 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4) for tax
17 benefits ceases business operations in the development zone during any of the
18 taxable years that that zone exists, that person may not carry over to any taxable
19 year following the year during which operations cease any unused credits from the
20 taxable year during which operations cease or from previous taxable years.”.

21 ***b1897/2.8* 941.** Page 849, line 3: delete lines 3 to 7.

22 ***b1888/4.16* 942.** Page 849, line 7: after that line insert:

23 ***b1888/4.16*** “SECTION 1710db. 71.07 (3m) (b) 1. a. of the statutes is amended
24 to read:

1 71.07 (3m) (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
3 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
4 claim exceeds the income taxes otherwise due on the claimant's income or if there are
5 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
6 used as an offset against income taxes shall be certified to the department of
7 administration for payment to the claimant by check, share draft or other draft paid
8 from the ~~appropriation~~ appropriations under s. 20.835 (2) ~~(q)~~ (dn) and (ka).

9 ***b1888/4.16* SECTION 1710dc.** 71.07 (3m) (b) 1. a. of the statutes, as affected
10 by 1999 Wisconsin Act (this act), is repealed and recreated to read:

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

19 ***b1888/4.16* SECTION 1710dd.** 71.07 (3m) (c) 3. of the statutes, as created by
20 1999 Wisconsin Act 5, is amended to read:

21 71.07 (3m) (c) 3. The department shall annually adjust the percentage that is
22 used to determine the amount of a claim under subd. 1. based on the estimated
23 number of claims and the amount estimated to be expended from the appropriation
24 under s. 20.835 (2) ~~(q)~~ (dn), as determined under s. 79.13. The department shall

1 incorporate the annually adjusted percentage into the income tax forms and
2 instructions.

3 ***b1888/4.16* SECTION 1710de.** 71.07 (3m) (c) 3. of the statutes, as affected by
4 1999 Wisconsin Act (this act), is repealed and recreated to read:

5 71.07 (3m) (c) 3. The department shall annually adjust the percentage that is
6 used to determine the amount of a claim under subd. 1. based on the estimated
7 number of claims and the amount estimated to be expended from the appropriation
8 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall
9 incorporate the annually adjusted percentage into the income tax forms and
10 instructions.”.

11 ***b1870/2.1* 943.** Page 849, line 13: after “labor union” insert “, to travel
12 expenses or to home office expenses”.

13 ***b1870/2.2* 944.** Page 849, line 18: delete lines 18 to 20.

14 ***b1205/2.1* 945.** Page 850, line 3: after that line insert:

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

16 71.07 (6m) ARMED FORCES MEMBER TAX CREDIT. (a) *Definitions.* In this
17 subsection:

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

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

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

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

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

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

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

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

11 ***b1870/2.3* 946.** Page 850, line 6: after that line insert:

12 ***b1870/2.3* “SECTION 1716m.** 71.07 (9) (b) 1. of the statutes is amended to
13 read:

14 71.07 (9) (b) 1. Subject to the limitations under this subsection and except as
15 provided in subd. subs. 2. and 3., a claimant may claim as a credit against, but not
16 to exceed the amount of, taxes under s. 71.02, 10% of the first \$2,000 of property taxes
17 or rent constituting property taxes, or 10% of the first \$1,000 of property taxes or rent
18 constituting property taxes of a married person filing separately.

19 ***b1870/2.3* SECTION 1716p.** 71.07 (9) (b) 3. of the statutes is created to read:

20 71.07 (9) (b) 3. For taxable years beginning after December 31, 1999, and before
21 January 1, 2001, subject to the limitations under this subsection, a claimant may
22 claim as a credit against, but not to exceed the amount of, taxes under s. 71.02, 6.4%
23 of the first \$2,000 of property taxes or rent constituting property taxes, or 6.4% of the

1 first \$1,000 of property taxes or rent constituting property taxes of a married person
2 filing separately.”.

3 ***b1870/2.4* 947.** Page 850, line 9: delete “1999” and substitute “2000”.

4 ***b1897/2.9* 948.** Page 850, line 17: delete lines 17 to 22

5 ***b1205/2.2* 949.** Page 851, line 2: after “(6)” insert “, (6m)”.

6 ***b1205/2.3* 950.** Page 851, line 7: after that line insert:

7 ***b1205/2.3* “SECTION 1719j.** 71.10 (4) (cm) of the statutes is created to read:

8 71.10 (4) (cm) The armed forces member tax credit under s. 71.07 (6m).”.

9 ***b1912/2.1* 951.** Page 852, line 3: delete the material beginning with that
10 line and ending with page 853, line 8, and substitute:

11 ***b1912/2.1* “SECTION 1721es.** 71.14 (3) (intro.) of the statutes is amended to
12 read:

13 71.14 (3) (intro.) Except as provided in sub. (2) and s. 71.04 (1) (b) 2., trusts
14 created by contract, declaration of trust or implication of law that are made
15 irrevocable before the effective date of this subsection [revisor inserts date], shall
16 be considered resident at the place where the trust is being administered. The
17 following trusts shall be considered to be administered in the state of domicile of the
18 corporate trustee of the trust at any time that the grantor of the trust is not a resident
19 of this state:

20 ***b1912/2.1* SECTION 1721it.** 71.14 (3m) of the statutes is created to read:

21 71.14 (3m) (a) Subject to par. (b) and except as provided in sub. (2) and s. 71.04
22 (1) (b) 2., only the following trusts, or portions of trusts, which become irrevocable
23 on or after the effective date of this paragraph [revisor inserts date], are resident
24 of this state:

1 1. Trusts, or portions of trusts, the assets of which consist of property placed
2 in the trust by a person who is a resident of this state at the time that the property
3 was placed in the trust if, at the time that the assets were placed in the trust, the trust
4 was irrevocable.

5 2. Trusts, or portions of trusts, the assets of which consist of property placed
6 in the trust by a person who is a resident of this state at the time that the trust
7 became irrevocable if, at the time that the property was placed in the trust, the trust
8 was revocable.

9 (b) A trust described under par. (a):

10 1. Is revocable if the person whose property constitutes the trust may revest
11 title to the property in that person.

12 2. Is irrevocable if the power to revest title, as described in par. (a), does not
13 exist.”.

14 ***b1897/2.10* 952.** Page 853, line 14: delete lines 14 to 18.

15 ***b1897/2.11* 953.** Page 853, line 23: delete the material beginning with that
16 line and ending with page 854, line 7.

17 ***b1902/2.1* 954.** Page 854, line 11: delete that line and substitute “state for
18 pecuniary gain, if the income from the partnership or company is unitary or
19 operational income of the taxpayer or a direct or indirect affiliate of the taxpayer or
20 if such income has a taxable presence in this state. “Doing business” also includes
21 issuing credit, debit or travel and entertainment cards to customers in this state.”.

22 ***b1897/2.12* 955.** Page 854, line 12: delete lines 12 to 17.

23 ***b1181/3.4* 956.** Page 873, line 19: after “both” insert “, or that buy or sell
24 lottery prizes if the winning tickets were originally bought in this state”.

1 ***b1181/3.5* 957.** Page 873, line 21: after that line insert:

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

3 71.23 (2) FRANCHISE TAX. For the privilege of exercising its franchise, buying
4 or selling lottery prizes if the winning tickets were originally bought in this state or
5 doing business in this state in a corporate capacity, except as provided under sub. (3),
6 every domestic or foreign corporation, except corporations specified in s. 71.26 (1),
7 and every nuclear decommissioning trust or reserve fund shall annually pay a
8 franchise tax according to or measured by its entire Wisconsin net income of the
9 preceding taxable year at the rate set forth in s. 71.27 (2). In addition, except as
10 provided in sub. (3) and s. 71.26 (1), a corporation that ceases doing business in this
11 state and a nuclear decommissioning trust or reserve fund that is terminated shall
12 pay a special franchise tax according to or measured by its entire Wisconsin net
13 income for the taxable year during which the corporation ceases doing business in
14 this state or the nuclear decommissioning trust or reserve fund is terminated at the
15 rates under s. 71.27 (2). Every corporation organized under the laws of this state
16 shall be deemed to be residing within this state for the purposes of this franchise tax.
17 All provisions of this chapter and ch. 73 relating to income taxation of corporations
18 shall apply to franchise taxes imposed under this subsection, unless the context
19 requires otherwise. The tax imposed by this subsection on national banking
20 associations shall be in lieu of all taxes imposed by this state on national banking
21 associations to the extent it is not permissible to tax such associations under federal
22 law.

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

1 71.25 (5) (b) *Nonapportionable income.* 1. Income, gain or loss from the sale
2 of nonbusiness real property or nonbusiness tangible personal property, rental of
3 nonbusiness real property or nonbusiness tangible personal property and royalties
4 from nonbusiness real property or nonbusiness tangible personal property are
5 nonapportionable and shall be allocated to the situs of the property, except that all
6 income that is realized from the sale of or purchase and subsequent sale or
7 redemption of lottery prizes if the winning tickets were originally bought in this state
8 shall be allocated to this state.

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

15 ***b1742/1.1* 958.** Page 873, line 21: after that line insert:

16 ***b1742/1.1* “SECTION 1722yc.** 71.23 (3) (d) of the statutes is created to read:

17 71.23 (3) (d) The storage for no more than 90 days in this state in or on property
18 owned by a person, other than the foreign corporation, of the foreign corporation’s
19 tangible personal property, if the tangible personal property is transferred to the
20 person and is used in this state by the person for fabricating, processing,
21 manufacturing or printing on the parcel of property in or on which the tangible
22 personal property is stored and if the parcel of property has an assessed value, for
23 property tax purposes, of at least \$10,000,000 but no more than \$11,000,000 on
24 January 1, 1999.”.

1 ***b1902/2.2* 959.** Page 873, line 21: after that line insert:

2 ***b1902/2.2* “SECTION 1722yd.** 71.25 (5) (a) (intro.) of the statutes is amended
3 to read:

4 71.25 (5) (a) *Apportionable income.* (intro.) Except as provided in sub. (6),
5 corporations engaged in business both within and without this state are subject to
6 apportionment. Income gain or loss from the sources listed in this paragraph is
7 presumed apportionable as unitary or operational income or other income that has
8 a taxable presence in this state. Apportionable income includes all income or loss of
9 corporations, other than nonapportionable income as specified in par. (b), including,
10 but not limited to, income, gain or loss from the following sources:”.

11 ***b1897/2.13* 960.** Page 873, line 22: delete the material beginning with that
12 line and ending with page 877, line 22.

13 ***b1897/2.14* 961.** Page 878, line 1: after “of the service” insert “, except as
14 provided in subd. 4”.

15 ***b1897/2.15* 962.** Page 878, line 21: after that line insert:

16 “4. If the benefit of a service is received in this state, as provided under this
17 subsection, and the taxpayer submits evidence to the department that another state
18 that has jurisdiction to tax the service attributes the receipts from the service to that
19 state to determine the income that is taxable by that state, the taxpayer may elect,
20 by a method prescribed by the department, to attribute the receipts from the service
21 to this state in proportion to the direct cost of performing such service in this state
22 as compared to the total direct cost of performing the service in all states that have
23 jurisdiction to tax such service.”.

1 ***b1897/2.16* 963.** Page 878, line 22: delete the material beginning with that
2 line and ending with page 888, line 14.

3 ***b1181/3.6* 964.** Page 888, line 25: after that line insert:

4 ***b1181/3.6* "SECTION 1738t.** 71.26 (1) (a) of the statutes is amended to read:
5 71.26 (1) (a) *Certain corporations.* Income of corporations organized under ch.
6 185, except income of a cooperative sickness care association organized under s.
7 185.981, or of a service insurance corporation organized under ch. 613, that is derived
8 from a health maintenance organization as defined in s. 609.01 (2) or a limited
9 service health organization as defined in s. 609.01 (3), or operating under subch. I
10 of ch. 616 which are bona fide cooperatives operated without pecuniary profit to any
11 shareholder or member, or operated on a cooperative plan pursuant to which they
12 determine and distribute their proceeds in substantial compliance with s. 185.45,
13 and the income, except the unrelated business taxable income as defined in section
14 512 of the internal revenue code and except income 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), of all religious, scientific, educational,
17 benevolent or other corporations or associations of individuals not organized or
18 conducted for pecuniary profit. This paragraph does not apply to the income of
19 savings banks, mutual loan corporations or savings and loan associations. This
20 paragraph does not apply to income that is realized from the sale of or purchase and
21 subsequent sale or redemption of lottery prizes if the winning tickets were originally
22 bought in this state. This paragraph applies to the income of credit unions except to
23 the income of any credit union that is derived from public deposits for any taxable
24 year in which the credit union is approved as a public depository under ch. 34 and

1 acts as a depository of state or local funds under s. 186.113 (20). For purposes of this
2 paragraph, the income of a credit union that is derived from public deposits is the
3 product of the credit union's gross annual income for the taxable year multiplied by
4 a fraction, the numerator of which is the average monthly balance of public deposits
5 in the credit union during the taxable year, and the denominator of which is the
6 average monthly balance of all deposits in the credit union during the taxable year.”.

7 *b1902/2.3* **965.** Page 910, line 18: after that line insert:

8 *b1902/2.3* “SECTION 1740n. 71.26 (3) (L) of the statutes is amended to read:

9 71.26 (3) (L) Section 265 is excluded and replaced by the rule that any amount
10 otherwise deductible under this chapter that is directly or indirectly related to
11 income wholly exempt from taxes imposed by this chapter or to losses from the sale
12 or other disposition of assets the gain from which would be exempt under this
13 paragraph if the assets were sold or otherwise disposed of at a gain is not deductible.
14 In this paragraph, “wholly exempt income”, for corporations subject to franchise or
15 income taxes, includes ~~amounts received from affiliated or subsidiary corporations~~
16 ~~for interest, dividends or capital gains that, because of the degree of common~~
17 ~~ownership, control or management between the payer and payee, are not subject to~~
18 taxes under this chapter. In this paragraph, “wholly exempt income”, for
19 corporations subject to income taxation under this chapter, also includes interest on
20 obligations of the United States. In this paragraph, “wholly exempt income” does not
21 include income excludable, not recognized, exempt or deductible under specific
22 provisions of this chapter. If any expense or amount otherwise deductible is
23 indirectly related both to wholly exempt income or loss and to other income or loss,

1 a reasonable proportion of the expense or amount shall be allocated to each type of
2 income or loss, in light of all the facts and circumstances.”.

3 ***b1891/1.4* 966.** Page 911, line 6: after that line insert:

4 ***b1891/1.4* “SECTION 1741n.** 71.28 (1di) (a) (intro.) of the statutes is amended
5 to read:

6 71.28 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
7 for any taxable year for which the person is ~~certified under s. 560.765 (3)~~ for entitled
8 under s. 560.795 (3) to claim tax benefits, any person may claim as a credit against
9 taxes otherwise due under this chapter 2.5% of the purchase price of depreciable,
10 tangible personal property, or 1.75% of the purchase price of depreciable, tangible
11 personal property that is expensed under section 179 of the internal revenue code for
12 purposes of the taxes under this chapter, except that:

13 ***b1891/1.4* SECTION 1741o.** 71.28 (1di) (a) 1. of the statutes is amended to
14 read:

15 71.28 (1di) (a) 1. The investment must be in property that is purchased after
16 the person is ~~certified under s. 560.765 (3)~~ for entitled under s. 560.795 (3) to claim
17 tax benefits and that is used for at least 50% of its use in the conduct of the person's
18 business operations ~~for which the claimant is certified under s. 560.765 (3)~~ at a
19 location in a development zone under subch. VI of ch. 560 or, if the property is mobile,
20 the base of operations of the property for at least 50% of its use must be a location
21 in a development zone.

22 ***b1891/1.4* SECTION 1741p.** 71.28 (1di) (d) 1. of the statutes is amended to
23 read:

1 71.28 (1di) (d) 1. A copy of ~~the claimant's certification for a verification from~~
2 ~~the department of commerce that the claimant may claim~~ tax benefits under s.
3 ~~560.765 (3)~~ 560.795 (3).

4 ***b1891/1.4* SECTION 1741pm.** 71.28 (1di) (f) of the statutes is amended to
5 read:

6 71.28 (1di) (f) ~~If the certification of a person for who is entitled under s. 560.795~~
7 ~~(3) to claim~~ tax benefits under s. ~~560.765 (3)~~ is revoked becomes ineligible for such
8 tax benefits, that person may claim no credits under this subsection for the taxable
9 year that includes the day on which the ~~certification is revoked~~ person becomes
10 ineligible for tax benefits or succeeding taxable years and that person may carry over
11 no unused credits from previous years to offset tax under this chapter for the taxable
12 year that includes the day on which ~~certification is revoked~~ the person becomes
13 ineligible for tax benefits or succeeding taxable years.

14 ***b1891/1.4* SECTION 1741pn.** 71.28 (1di) (g) of the statutes is amended to
15 read:

16 71.28 (1di) (g) If a person who is ~~certified under s. 560.765 (3)~~ for entitled under
17 s. 560.795 (3) to claim tax benefits ceases business operations in the development
18 zone during any of the taxable years that that zone exists, that person may not carry
19 over to any taxable year following the year during which operations cease any
20 unused credits from the taxable year during which operations cease or from previous
21 taxable years.

22 ***b1891/1.4* SECTION 1741pp.** 71.28 (1di) (j) of the statutes is amended to read:

23 71.28 (1di) (j) No credit may be claimed under this subsection for taxable years
24 that begin ~~on January 1, 1998, or thereafter~~ after December 31, 1997, and end before
25 January 1, 2000. Credits under this subsection for taxable years that begin before

1 January 1, 1998, may be carried forward to taxable years that begin on January 1,
2 1998, or thereafter.”.

3 *b1891/1.5* **967.** Page 912, line 2: delete the material beginning with
4 “certified” and ending with “(3)” on line 3 and substitute “entitled under s. 560.795
5 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4)”.

6 *b1891/1.6* **968.** Page 912, line 12: after that line insert:

7 *b1891/1.6* “**SECTION 1743b.** 71.28 (1dx) (c) of the statutes is amended to read:
8 71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
9 under s. 560.765 (3) or 560.797 (4) is revoked, or if the person becomes ineligible for
10 tax benefits under s. 560.795 (3), that person may not claim credits under this
11 subsection for the taxable year that includes the day on which the certification is
12 revoked; the taxable year that includes the day on which the person becomes
13 ineligible for tax benefits; or succeeding taxable years and that person may not carry
14 over unused credits from previous years to offset tax under this chapter for the
15 taxable year that includes the day on which certification is revoked; the taxable year
16 that includes the day on which the person becomes ineligible for tax benefits; or
17 succeeding taxable years.

18 *b1891/1.6* **SECTION 1743bb.** 71.28 (1dx) (d) of the statutes is amended to
19 read:

20 71.28 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
21 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4) for tax
22 benefits ceases business operations in the development zone during any of the
23 taxable years that that zone exists, that person may not carry over to any taxable

1 year following the year during which operations cease any unused credits from the
2 taxable year during which operations cease or from previous taxable years.”.

3 *b1897/2.17* **969.** Page 913, line 3: delete the material beginning with that
4 line and ending with page 914, line 4.

5 *b1888/4.17* **970.** Page 913, line 7: after that line insert:

6 *b1888/4.17* **SECTION 1744bd.** 71.28 (2m) (b) 1. a. of the statutes is amended
7 to read:

8 71.28 (2m) (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 or
10 franchise taxes otherwise due, the amount derived under par. (c). If the allowable
11 amount of claim exceeds the income or franchise taxes otherwise due on or measured
12 by the claimant's income or if there are no Wisconsin income or franchise taxes due
13 on or measured by the claimant's income, the amount of the claim not used as an
14 offset against income or franchise taxes shall be certified to the department of
15 administration for payment to the claimant by check, share draft or other draft paid
16 from the ~~appropriation~~ appropriations under s. 20.835 (2) (q) (dn) and (ka).

17 *b1888/4.17* **SECTION 1744be.** 71.28 (2m) (b) 1. a. of the statutes, as affected
18 by 1999 Wisconsin Act ... (this act), is repealed and recreated to read:

19 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
20 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
21 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
22 claim exceeds the income taxes otherwise due on the claimant's income or if there are
23 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
24 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 appropriations under s. 20.835 (2) (ka) and (q).

3 ***b1888/4.17* SECTION 1744bf.** 71.28 (2m) (c) 3. of the statutes, as created by
4 1999 Wisconsin Act 5, is amended to read:

5 71.28 (2m) (c) 3. The department shall annually adjust the percentage that is
6 used to determine the amount of a claim under subd. 1. based on the estimated
7 number of claims and the amount estimated to be expended from the appropriation
8 under s. 20.835 (2) (q) (dn), as determined under s. 79.13. The department shall
9 incorporate the annually adjusted percentage into the income tax forms and
10 instructions.

11 ***b1888/4.17* SECTION 1744bg.** 71.28 (2m) (c) 3. of the statutes, as affected by
12 1999 Wisconsin Act (this act), is repealed and recreated to read:

13 71.28 (2m) (c) 3. The department shall annually adjust the percentage that is
14 used to determine the amount of a claim under subd. 1. based on the estimated
15 number of claims and the amount estimated to be expended from the appropriation
16 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall
17 incorporate the annually adjusted percentage into the income tax forms and
18 instructions.”.

19 ***b1181/3.7* 971.** Page 927, line 8: after that line insert:

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

21 71.362 (1) All tax–option items of nonresident individuals, nonresident estates
22 and nonresident trusts derived from a tax–option corporation not requiring
23 apportionment under sub. (2) shall follow the situs of the business of the corporation
24 from which they are derived, except that all income that is realized from the sale of

1 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
2 were originally bought in this state shall be allocated to this state.

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

4 71.362 (2) Nonresident individuals, nonresident estates and nonresident
5 trusts deriving income from a tax-option corporation which is engaged in business
6 within and without this state shall be taxed only on the income of the corporation
7 derived from business transacted and property located in this state and losses and
8 other items of the corporation deductible by such shareholders shall be limited to
9 their proportionate share of the Wisconsin loss or other item, except that all income
10 that is realized from the sale of or purchase and subsequent sale or redemption of
11 lottery prizes if the winning tickets were originally bought in this state shall be
12 allocated to this state. For purposes of this subsection, all intangible income of
13 tax-option corporations passed through to shareholders is business income that
14 follows the situs of the business, except that all income that is realized from the sale
15 of or purchase and subsequent sale or redemption of lottery prizes if the winning
16 tickets were originally bought in this state shall be allocated to this state.”.

17 *b1181/3.8* 972. Page 937, line 24: after “both” insert “, or that buy or sell
18 lottery prizes if the winning tickets were originally bought in this state”.

19 *b1181/3.9* 973. Page 938, line 2: after that line insert:

20 *b1181/3.9* SECTION 1748yb. 71.43 (2) of the statutes is amended to read:

21 71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its
22 franchise, buying or selling lottery prizes if the winning tickets were originally
23 bought in this state or doing business in this state in a corporate capacity, except as
24 provided under s. 71.23 (3), every domestic or foreign corporation, except

1 corporations specified in ss. 71.26 (1) and 71.45 (1), shall annually pay a franchise
2 tax according to or measured by its entire Wisconsin net income of the preceding
3 taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in
4 ss. 71.23 (3), 71.26 (1) and 71.45 (1), a corporation that ceases doing business in this
5 state shall pay a special franchise tax according to or measured by its entire
6 Wisconsin net income for the taxable year during which the corporation ceases doing
7 business in this state at the rate under s. 71.46 (2). Every corporation organized
8 under the laws of this state shall be deemed to be residing within this state for the
9 purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to
10 income taxation of corporations shall apply to franchise taxes imposed under this
11 subsection, unless the context requires otherwise. The tax imposed by this
12 subsection on insurance companies subject to taxation under this chapter shall be
13 based on Wisconsin net income computed under s. 71.45, and no other provision of
14 this chapter relating to computation of taxable income for other corporations shall
15 apply to such insurance companies. All other provisions of this chapter shall apply
16 to insurance companies subject to taxation under this chapter unless the context
17 clearly requires otherwise.

18 ***b1181/3.9* SECTION 1748ym.** 71.45 (1) of the statutes is amended to read:

19 71.45 (1) EXEMPT AND EXCLUDABLE INCOME. There shall be exempt from taxation
20 under this subchapter income of insurers exempt from federal income taxation
21 pursuant to section 501 (c) (15) of the internal revenue code, town mutuals organized
22 under or subject to ch. 612, foreign insurers, and domestic insurers engaged
23 exclusively in life insurance business, domestic insurers insuring against financial
24 loss by reason of nonpayment of principal, interest and other sums agreed to be paid
25 under the terms of any note or bond or other evidence of indebtedness secured by a

1 mortgage, deed of trust or other instrument constituting a lien or charge on real
2 estate and corporations organized under ch. 185, but not including income of
3 cooperative sickness care associations organized under s. 185.981, or of a service
4 insurance corporation organized under ch. 613, that is derived from a health
5 maintenance organization as defined in s. 609.01 (2) or a limited service health
6 organization as defined in s. 609.01 (3), or operating under subch. I of ch. 616 which
7 are bona fide cooperatives operated without pecuniary profit to any shareholder or
8 member, or operated on a cooperative plan pursuant to which they determine and
9 distribute their proceeds in substantial compliance with s. 185.45. This subsection
10 does not apply to income that is realized from the sale of or purchase and subsequent
11 sale or redemption of lottery prizes if the winning tickets were originally bought in
12 this state.”.

13 *b1181/3.10* **974.** Page 938, line 23: after that line insert:

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

16 71.45 (2) (a) 15. By subtracting from federal taxable income all income that is
17 realized from the purchase and subsequent sale or redemption of lottery prizes that
18 is treated as nonapportionable income under sub. (3r).”.

19 *b1897/2.18* **975.** Page 938, line 24: delete the material beginning with that
20 line and ending with page 941, line 10.

21 *b1181/3.11* **976.** Page 941, line 10: after that line insert:

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

1 71.45 (3r) ALLOCATION OF CERTAIN PROCEEDS. All income that is realized from
2 the purchase and subsequent sale or redemption of lottery prizes if the winning
3 tickets were originally bought in this state shall be allocated to this state.”.

4 ***b1181/3.12* 977.** Page 941, line 21: after that line insert:

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

6 71.46 (3) The tax imposed under this subchapter on each domestic insurer on
7 or measured by its entire net income attributable to lines of insurance in this state
8 may not exceed 2% of the gross premiums, as defined in s. 76.62, received during the
9 taxable year by the insurer on all policies on those lines of insurance if the subject
10 of that insurance was resident, located or to be performed in this state plus 7.9% of
11 the income that is realized from the sale of or purchase and subsequent sale or
12 redemption of lottery prizes if the winning tickets were originally bought in this
13 state.”.

14 ***b1891/1.7* 978.** Page 941, line 21: after that line insert:

15 ***b1891/1.7* “SECTION 1754g.** 71.47 (1di) (a) (intro.) of the statutes is amended
16 to read:

17 71.47 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
18 for any taxable year for which the person is ~~certified under s. 560.765 (3) for entitled~~
19 under s. 560.795 (3) to claim tax benefits, any person may claim as a credit against
20 taxes otherwise due under this chapter 2.5% of the purchase price of depreciable,
21 tangible personal property, or 1.75% of the purchase price of depreciable, tangible
22 personal property that is expensed under section 179 of the internal revenue code for
23 purposes of the taxes under this chapter, except that:

1 ***b1891/1.7* SECTION 1754h.** 71.47 (1di) (a) 1. of the statutes is amended to
2 read:

3 71.47 (1di) (a) 1. The investment must be in property that is purchased after
4 the person is ~~certified under s. 560.765 (3) for~~ entitled under s. 560.795 (3) to claim
5 tax benefits and that is used for at least 50% of its use in the conduct of the person's
6 business operations ~~for which the claimant is certified under s. 560.765 (3) at a~~
7 location in a development zone under subch. VI of ch. 560 or, if the property is mobile,
8 the base of operations of the property for at least 50% of its use must be a location
9 in a development zone.

10 ***b1891/1.7* SECTION 1754j.** 71.47 (1di) (d) 1. of the statutes is amended to
11 read:

12 71.47 (1di) (d) 1. A copy of ~~the claimant's certification for a verification from~~
13 the department of commerce that the claimant may claim tax benefits under s.
14 ~~560.765 (3)~~ 560.795 (3).

15 ***b1891/1.7* SECTION 1754k.** 71.47 (1di) (f) of the statutes is amended to read:

16 71.47 (1di) (f) If ~~the certification of a person for who is entitled under s. 560.795~~
17 (3) to claim tax benefits under s. ~~560.765 (3) is revoked~~ becomes ineligible for such
18 tax benefits, that person may claim no credits under this subsection for the taxable
19 year that includes the day on which the ~~certification is revoked~~ person becomes
20 ineligible for tax benefits or succeeding taxable years and that person may carry over
21 no unused credits from previous years to offset tax under this chapter for the taxable
22 year that includes the day on which ~~certification is revoked~~ the person becomes
23 ineligible for tax benefits or succeeding taxable years.

24 ***b1891/1.7* SECTION 1754L.** 71.47 (1di) (g) of the statutes is amended to read:

1 71.47 (1di) (g) If a person who is ~~certified under s. 560.765 (3)~~ entitled under
2 s. 560.795 (3) to claim tax benefits ceases business operations in the development
3 zone during any of the taxable years that that zone exists, that person may not carry
4 over to any taxable year following the year during which operations cease any
5 unused credits from the taxable year during which operations cease or from previous
6 taxable years.

7 ***b1891/1.7* SECTION 1754m.** 71.47 (1di) (i) of the statutes is amended to read:

8 71.47 (1di) (i) No credit may be claimed under this subsection for taxable years
9 that begin on January 1, 1998, or thereafter after December 31, 1997, and end before
10 January 1, 2000. Credits under this subsection for taxable years that begin before
11 January 1, 1998, may be carried forward to taxable years that begin on January 1,
12 1998, or thereafter.”.

13 ***b1891/1.8* 979.** Page 942, line 16: delete the material beginning with
14 “certified” and ending with “(3)” on line 17 and substitute “entitled under s. 560.795
15 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4)”.

16 ***b1891/1.9* 980.** Page 943, line 2: after that line insert:

17 ***b1891/1.9* “SECTION 1756d.** 71.47 (1dx) (c) of the statutes is amended to read:
18 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
19 under s. 560.765 (3) or 560.797 (4) is revoked, or if the person becomes ineligible for
20 tax benefits under s. 560.795 (3), that person may not claim credits under this
21 subsection for the taxable year that includes the day on which the certification is
22 revoked; the taxable year that includes the day on which the person becomes
23 ineligible for tax benefits; or succeeding taxable years and that person may not carry
24 over unused credits from previous years to offset tax under this chapter for the

1 taxable year that includes the day on which certification is revoked; the taxable year
2 that includes the day on which the person becomes ineligible for tax benefits; or
3 succeeding taxable years.

4 *b1891/1.9* **SECTION 1756e.** 71.47 (1dx) (d) of the statutes is amended to read:

5 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
6 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4) for tax
7 benefits ceases business operations in the development zone during any of the
8 taxable years that that zone exists, that person may not carry over to any taxable
9 year following the year during which operations cease any unused credits from the
10 taxable year during which operations cease or from previous taxable years.”.

11 *b1897/2.19* **981.** Page 943, line 18: delete the material beginning with that
12 line and ending with page 944, line 19.

13 *b1888/4.18* **982.** Page 943, line 22: after that line insert:

14 *b1888/4.18* **SECTION 1757bd.** 71.47 (2m) (b) 1. a. of the statutes is amended
15 to read:

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

1 ***b1888/4.18* SECTION 1757be.** 71.47 (2m) (b) 1. a. of the statutes, as affected
2 by 1999 Wisconsin Act (this act), is repealed and recreated to read:

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

11 ***b1888/4.18* SECTION 1744bf.** 71.47 (2m) (c) 3. of the statutes, as created by
12 Wisconsin Act 5, is amended to read:

13 71.47 (2m) (c) 3. The department shall annually adjust the percentage that is
14 used to determine the amount of a claim under subd. 1. based on the estimated
15 number of claims and the amount estimated to be expended from the appropriation
16 under s. 20.835 (2) (~~q~~) (dn), as determined under s. 79.13. The department shall
17 incorporate the annually adjusted percentage into the income tax forms and
18 instructions.

19 ***b1888/4.18* SECTION 1744bg.** 71.47 (2m) (c) 3. of the statutes, as affected by
20 1999 Wisconsin Act (this act), is repealed and recreated to read:

21 71.47 (2m) (c) 3. The department shall annually adjust the percentage that is
22 used to determine the amount of a claim under subd. 1. based on the estimated
23 number of claims and the amount estimated to be expended from the appropriation
24 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall

1 incorporate the annually adjusted percentage into the income tax forms and
2 instructions.”.

3 ***b1870/2.5* 983.** Page 945, line 2: delete that line and substitute:

4 “71.54 (1) (e) 2000. The amount of any claim filed in 2000”.

5 ***b1870/2.6* 984.** Page 945, line 3: delete “thereafter”.

6 ***b1870/2.7* 985.** Page 945, line 13: after that line insert:

7 ***b1870/2.7* “SECTION 1763c.** 71.54 (1) (f) of the statutes is created to read:

8 71.54 (1) (f) 2001 and thereafter. The amount of any claim filed in 2001 and
9 thereafter and based on property taxes accrued or rent constituting property taxes
10 accrued during the previous year is limited as follows:

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

14 2. If the household income was more than \$8,000 in the year to which the claim
15 relates, the claim is limited to 80% of the amount by which the property taxes accrued
16 or rent constituting property taxes accrued or both in that year on the claimant’s
17 homestead exceeds 8.788% of the household income exceeding \$8,000.

18 3. No credit may be allowed if the household income of a claimant exceeds
19 \$24,500.”.

20 ***b1897/2.20* 986.** Page 945, line 20: delete the material beginning with that
21 line and ending with page 946, line 3.

22 ***b1870/2.8* 987.** Page 946, line 16: delete “, subject to s. 71.07 (5m) (e)”.

23 ***b1181/3.13* 988.** Page 947, line 11: delete lines 11 and 12 and substitute “by
24 multiplying the amount of the prize by the highest rate applicable to individuals

1 ~~under s. 71.06 (1) or (1m) to the person who claims the prize.~~ The administrator shall
2 deposit the amounts”.

3 ***b1654/3.12* 989.** Page 950, line 21: after that line insert:

4 ***b1654/3.12* “SECTION 1800d.** 73.0301 (1) (d) 2. of the statutes is amended to
5 read:

6 73.0301 (1) (d) 2. A license issued by the department of health and family
7 services under s. 48.66 (1) (a) to a child welfare agency, group home, shelter care
8 facility or day care center, as required by s. 48.60, 48.625, 48.65 or 938.22 (7).”.

9 ***b1839/3.10* 990.** Page 950, line 21: after that line insert:

10 ***b1839/3.10* “SECTION 1798r.** 73.03 (50) of the statutes is renumbered 73.03
11 (50) (intro.) and amended to read:

12 73.03 (50) (intro.) With the approval of the joint committee on finance, to
13 establish fees for obtaining a business tax registration certificate, which, except as
14 provided in s. 73.0302, is valid for 2 years, and for renewing that certificate and,
15 except as provided in s. 73.0302, shall issue and renew those certificates if the person
16 who wishes to obtain or renew a certificate applies does all of the following:

17 (a) Applies on a form that the department prescribes; ~~sets,~~

18 (b) Sets forth the name under which the applicant intends to operate, the
19 location of the applicant’s place of operations, ~~the social security number of the~~
20 ~~applicant if the applicant is a natural person~~ and the other information that the
21 department requires; ~~and, in,~~

22 (d) In the case of a sole proprietor, signs the form or, in the case of other persons,
23 has an individual who is authorized to act on behalf of the person sign the form, or,

1 in the case of a single-owner entity that is disregarded as a separate entity under
2 section 7701 of the Internal Revenue Code, the person is the owner.

3 ***b1839/3.10* SECTION 1798s.** 73.03 (50) (c) of the statutes is created to read:

4 73.03 (50) (c) In the case of an applicant who is an individual and who has a
5 social security number, sets forth the social security number of the applicant or, in
6 the case of an applicant who is an individual and who does not have a social security
7 number, submits a statement made or subscribed under oath or affirmation that the
8 applicant does not have a social security number. The form of the statement shall
9 be prescribed by the department of workforce development. A certificate issued in
10 reliance upon a false statement submitted under this paragraph is invalid.

11 ***b1839/3.10* SECTION 1798w.** 73.0301 (2) (c) 1. a. of the statutes is amended
12 to read:

13 73.0301 (2) (c) 1. a. If the license holder is an individual and has a social
14 security number, the license holder's social security number.

15 ***b1839/3.10* SECTION 1798x.** 73.0301 (2) (c) 1. am. of the statutes is created
16 to read:

17 73.0301 (2) (c) 1. am. If the applicant is an individual and does not have a social
18 security number, a statement made or subscribed under oath or affirmation that the
19 applicant does not have a social security number. The form of the statement shall
20 be prescribed by the department of workforce development. A license issued in
21 reliance upon a false statement submitted under this subd. 1. am. is invalid.

22 ***b1839/3.10* SECTION 1798y.** 73.0301 (2) (c) 2. of the statutes is amended to
23 read:

24 73.0301 (2) (c) 2. A licensing department may not disclose any information
25 received under subd. 1. a. or b. to any person except to the department of revenue for

1 the sole purpose of requesting certifications under par. (b) 2. in accordance with the
2 memorandum of understanding under sub. (4) or to the department of workforce
3 development for the purpose of administering s. 49.22.”.

4 *b1856/2.2* **991.** Page 950, line 21: after that line insert:

5 *b1856/2.2* “SECTION 1798m. 73.03 (49) (b) of the statutes is repealed.”.

6 *b1893/1.2* **992.** Page 950, line 21: after that line insert:

7 *b1893/1.2* “SECTION 1800m. 73.0301 (1) (d) 6. of the statutes is amended to
8 read:

9 73.0301 (1) (d) 6. A license or certificate of registration issued by the
10 department of financial institutions, or a division of it, under s. 138.09, 138.12,
11 217.06, 218.01, 218.02, 218.04, 218.05 or, 224.72, 224.93 or under subch. III of ch.
12 551.”.

13 *b0971/1.1* **993.** Page 950, line 23: delete “school aids” and substitute
14 “intradistrict transfer aid”.

15 *b0971/1.2* **994.** Page 951, line 1: delete “ss. 121.15 (3m) (a) 1m. a. to c. and”
16 and substitute “s.”.

17 *b1856/2.3* **995.** Page 951, line 5: after that line insert:

18 *b1856/2.3* “SECTION 1801n. 74.48 (1) of the statutes is renumbered 74.48 (1)
19 (a) and amended to read:

20 74.48 (1) (a) If a person who owns land that has been valued under s. 70.32 (2r)
21 ~~(b) is sold by a person who has owned it for less than 5 years and who has benefited~~
22 ~~from a value lower than that established by~~ changes the use of the land so that the
23 land is not valued under s. 70.32 (2r) (a), there is imposed on that person a penalty
24 equal to ~~5%~~ of the difference between the ~~sale price of the agricultural land and the~~

1 ~~value that would be established for it under s. 70.32 (2r) (c) during property taxes~~
2 ~~that would have been levied on the land if the land had been assessed at full market~~
3 ~~value and the property taxes levied on the land for the last year of the person's~~
4 ~~ownership 2 years that the land has been valued under s. 70.32 (2r).~~

5 ***b1856/2.3* SECTION 1801p.** 74.48 (1) (b) of the statutes is created to read:

6 74.48 (1) (b) A person who owns land that has been valued under s. 70.32 (2r)
7 and who sells the land, shall notify the buyer of the land that the land has been
8 valued under s. 70.32 (2r).

9 ***b1856/2.3* SECTION 1801r.** 74.48 (2) of the statutes is amended to read:

10 74.48 (2) Any amount due under sub. (1) shall be paid to the ~~department of~~
11 ~~revenue taxation district in which the land as described in sub. (1) is located. The~~
12 ~~taxation district shall distribute the amount to the taxing jurisdictions in which the~~
13 ~~land is located in proportion to the taxes levied by the taxing jurisdictions during the~~
14 ~~2 years that the land has been valued under s. 70.32 (2r).~~

15 ***b1856/2.3* SECTION 1801s.** 74.48 (3) of the statutes is amended to read:

16 74.48 (3) The ~~department of revenue taxation district in which the land as~~
17 ~~described in sub. (1) is located~~ shall administer the penalty under this section.”.

18 ***b1786/1.1* 996.** Page 951, line 6: delete lines 6 to 19.

19 ***b1931/1.12* 997.** Page 953, line 3: after that line insert:

20 ***b1931/1.12* “SECTION 1809b.** 76.28 (1) (d) of the statutes is amended to read:

21 76.28 (1) (d) “Gross revenues” for a light, heat and power company other than
22 a qualified wholesale electric company or a transmission company means total
23 operating revenues as reported to the public service commission except revenues for
24 interdepartmental sales and for interdepartmental rents as reported to the public

1 service commission and deductions from the sales and use tax under s. 77.61 (4),
2 except that the company may subtract from revenues either the actual cost of power
3 purchased for resale, as reported to the public service commission, by a light, heat
4 and power company, except a municipal light, heat and power company, that
5 purchases under federal or state approved wholesale rates more than 50% of its
6 electric power from a person other than an affiliated interest, as defined in s. 196.52
7 (1), if the revenue from that purchased electric power is included in the seller's gross
8 revenues or the following percentages of the actual cost of power purchased for
9 resale, as reported to the public service commission, by a light, heat and power
10 company, except a municipal light, heat and power company that purchases more
11 than 90% of its power and that has less than \$50,000,000 of gross revenues: 10% for
12 the fee assessed on May 1, 1988, 30% for the fee assessed on May 1, 1989, and 50%
13 for the fee assessed on May 1, 1990, and thereafter. For a qualified wholesale electric
14 company, "gross revenues" means total business revenues from those businesses
15 included under par. (e) 1. to 4. For a transmission company, "gross revenues" means
16 total operating revenues as reported to the public service commission, except
17 revenues for transmission service that is provided to a public utility that is subject
18 to the license fee under sub. (2) (d), to a public utility, as defined in s. 196.01 (5), or
19 to a cooperative association organized under ch. 185 for the purpose of providing
20 electricity to its members only. For an electric utility, as defined in s. 16.957 (1) (g),
21 "gross revenues" does not include public benefits fees collected by the electric utility
22 under s. 16.957 (4) (a) or (5) (a). For a generator public utility, "gross revenues" does
23 not include any grants awarded to the generator public utility under s. 16.958 (2) (b).
24 For a wholesale supplier, as defined in s. 16.957 (1) (w), "gross revenues" does not
25 include any public benefits fees that are received from a municipal utility or retail

1 electric cooperative or under a joint program established under s. 16.957 (5) (f). For
2 a municipal utility. “gross revenues” does not include public benefits fees received by
3 the municipal utility from a municipal utility or retail electric cooperative under a
4 joint program established under s. 16.957 (5) (f).

5 ***b1931/1.12* SECTION 1809f.** 76.28 (1) (e) (intro.) of the statutes is amended
6 to read:

7 76.28 (1) (e) (intro.) “Light, heat and power companies” means any person,
8 association, company or corporation, including corporations described in s. 66.069 (2)
9 ~~and including,~~ qualified wholesale electric companies and transmission companies
10 and except only business enterprises carried on exclusively either for the private use
11 of the person, association, company or corporation engaged in them, or for the private
12 use of a person, association, company or corporation owning a majority of all
13 outstanding capital stock or who control the operation of business enterprises and
14 except electric cooperatives taxed under s. 76.48 that engage in any of the following
15 businesses:

16 ***b1931/1.12* SECTION 1809k.** 76.28 (1) (e) 5. of the statutes is created to read:

17 76.28 (1) (e) 5. Transmitting electric current for light, heat or power.

18 ***b1931/1.12* SECTION 1809h.** 76.28 (1) (eg) of the statutes is created to read:

19 76.28 (1) (eg) “Municipal utility” has the meaning given in s. 16.957 (1) (q).

20 ***b1931/1.12* SECTION 1809j.** 76.28 (1) (gr) of the statutes is created to read:

21 76.28 (1) (gr) “Retail electric cooperative” has the meaning given in s. 16.957

22 (1) (t).

23 ***b1931/1.12* SECTION 1809no.** 76.28 (1) (j) of the statutes is created to read:

24 76.28 (1) (j) “Transmission company” has the meaning given in s. 196.485 (1)

25 (ge).

1 ***b1931/1.12* SECTION 1809s.** 76.28 (2) (c) (intro.) of the statutes is amended
2 to read:

3 76.28 (2) (c) (intro.) ~~For~~ Except as provided under par. (e), for private light, heat
4 and power companies for 1986 and thereafter, an amount equal to the apportionment
5 factor multiplied by the sum of:

6 ***b1931/1.12* SECTION 1809w.** 76.28 (2) (d) of the statutes is amended to read:

7 76.28 (2) (d) ~~For~~ Except as provided under par. (e), for municipal light, heat and
8 power companies, an amount equal to the gross revenues, except gross revenues from
9 operations within the municipality that operates the company, multiplied by the
10 rates under par. (b) or (c).

11 ***b1931/1.12* SECTION 1809y.** 76.28 (2) (e) of the statutes is created to read:

12 76.28 (2) (e) For transmission companies, an amount equal to the gross
13 revenues multiplied by the rates under par. (c).”.

14 ***b1931/1.13* 998.** Page 953, line 4: before that line insert:

15 ***b1931/1.13* “SECTION 1809zm.** 76.48 (1g) (d) of the statutes is amended to
16 read:

17 76.48 (1g) (d) “Gross revenues” means total operating revenues, except
18 revenues for interdepartmental sales and for interdepartmental rents, less
19 deductions from the sales and use tax under s. 77.61 (4) and, in respect to any electric
20 cooperative that purchases more than 50% of the power it sells, less the actual cost
21 of power purchased for resale by an electric cooperative, if the revenue from that
22 purchased electric power is included in the seller’s gross revenues or if the electric
23 cooperative purchased more than 50% of the power it sold in the year prior to January
24 1, 1988, from a seller located outside this state. For an electric cooperative, “gross

1 revenues” does not include grants awarded to the electric cooperative under s. 16.958
2 (2) (b). For a retail electric cooperative, “gross revenues” does not include public
3 benefits fees collected by the retail electric cooperative under s. 16.957 (5) (a), public
4 benefits fees received by the retail electric cooperative from a retail electric
5 cooperative or municipal utility under a joint program established under s. 16.957
6 (5) (f). For a wholesale supplier, as defined in s. 16.957 (1) (w), “gross revenues” does
7 not include any public benefits fees that are received from a municipal utility, as
8 defined in s. 16.957 (1) (q), or retail electric cooperative or under a joint program
9 established under s. 16.957 (5) (f).

10 ***b1931/1.13* SECTION 1809zo.** 76.48 (1g) (dm) of the statutes is created to
11 read:

12 76.48 (1g) (dm) “Municipal utility” has the meaning given in s. 16.957 (1) (q).

13 ***b1931/1.13* SECTION 1809zp.** 76.48 (1g) (fm) of the statutes is created to
14 read:

15 76.48 (1g) (fm) “Retail electric cooperative” has the meaning given in s. 16.957
16 (1) (t).”.

17 ***b1157/2.1* 999.** Page 953, line 14: after that line insert:

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

19 77.21 (1) “Conveyance” includes deeds and other instruments for the passage
20 of ownership interests in real estate, including contracts and assignments of a
21 vendee’s interest therein, including instruments that are evidence of a sale of
22 time-share property, as defined in s. 707.02 (32), and including leases for at least 99
23 years but excluding leases for less than 99 years, easements and wills.”.

24 ***b1868/3.3* 1000.** Page 953, line 14: after that line insert:

