

**1999 DRAFTING REQUEST**

**Senate Substitute Amendment (SSA-SB114)**

Received: **04/14/99**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Russell Decker (608) 266-2502**

By/Representing: **Barb**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - property**

Extra Copies:

**Pre Topic:**

No specific pre topic given

**Topic:**

Gaming credit for property tax relief

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 04/14/99	chanaman 04/14/99		_____			
/1			jfrantze 04/14/99	_____	lrb_docadmin 04/14/99	lrb_docadmin 04/14/99	

FE Sent For:

<END>

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JK-1 Extra

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1?	jkreye	cmh /1 4/14	Jo 4/14	To/RM <del>4/14</del>			

FE Sent For:

<END>



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBs00377  
JK:.....

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SENATE SUBSTITUTE AMENDMENT,  
TO 1999 SENATE BILL 114

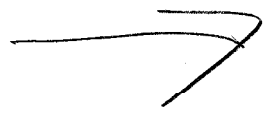
W.P.O.  
Please  
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TODAY  
4-14-99

AN ACT ...; relating to: ???

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

(END)



JK

~~1999 BILL~~

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1 **AN ACT to repeal** 20.115 (4) (g), 20.115 (4) (h), 20.455 (2) (g), 20.505 (8) (g), 20.505  
2 (8) (i), 562.077 and 563.05 (6); **to renumber** 563.135 and 563.80; **to amend**  
3 20.003 (5), 20.115 (4) (a), 20.115 (4) (b), 20.435 (7) (kg), 20.455 (2) (r), 20.505 (8)  
4 (h), 20.505 (8) (j), 20.566 (2) (r), 20.566 (8), 20.835 (2) (q), 20.835 (3) (q), 25.17  
5 (1) (jr), 25.75 (title), 25.75 (2), 25.75 (3) (intro.), 25.75 (3) (a), 25.75 (3) (b) 4.,  
6 25.75 (3) (e), 66.058 (3) (c) 8., 79.10 (1m), 79.10 (2), 79.10 (5), 79.10 (7m) (b) (title)  
7 and 1. a., 79.10 (9) (bm), 79.10 (9) (c), 79.10 (11) (title), (b) and (c), 79.11 (3) (b),  
8 93.31, 562.02 (2) (f), 562.04 (1) (b) 4., 562.04 (2) (d), 562.05 (2), 562.065 (3) (d)  
9 (title) and 2., 562.065 (3m) (c) (title) and 2., 562.065 (4), 562.09 (2) (e), 562.124  
10 (2), 563.13 (4), 563.16, 563.92 (2), 563.98 (1g), 565.02 (6) and 565.02 (7); and **to**  
11 **create** 20.505 (8) (q), 20.505 (8) (r), 20.835 (3) (r), 25.75 (1) (am), 25.75 (1) (d),  
12 25.75 (3) (f), 79.10 (1) (dm), 79.10 (7r), 79.10 (10), 562.065 (3) (cm), 563.055 (6),

**BILL**

1           563.135 (2m), 563.22 (2) (c) and 563.80 (2m) of the statutes; **relating to:** the  
2           property tax lottery credit and making an appropriation.

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***Analysis by the Legislative Reference Bureau***

Under current law, every owner of taxable real property is entitled to a property tax lottery credit regardless of whether the owner's taxable real property is the owner's primary residence. The state constitution requires that all lottery proceeds, less money used for the regulation of and enforcement of laws relating to the lottery, be applied to the property tax lottery credit.

On April 6, 1999, Wisconsin voters approved amendments to sections 24 (3), (5) and (6) (a) of article IV of the state constitution. The amendments require all moneys received by the state that are attributable to bingo, pari-mutuel on-track betting and the lottery, less the moneys used for the regulation of or enforcement of laws relating to bingo, pari-mutuel on-track betting and the lottery, be used for property tax relief for state residents regardless of the income or age of the resident.

This bill restores the language of the property tax lottery credit that existed prior to the 1997-1998 legislative session. The bill changes the name of the property tax lottery credit to the property tax gaming credit and provides a property tax gaming credit to any taxpayer whose primary residence is on a parcel of taxable property. An eligible taxpayer must file an application with the county or municipality treasurer to receive the credit.

This bill also changes the name of the lottery fund to the gaming fund and requires that all moneys received by the state that are attributable to bingo and pari-mutuel on-track betting be deposited into the gaming fund. All of these moneys plus lottery proceeds, less any moneys used for general program operations and law enforcement relating to bingo, pari-mutuel on-track betting and the lottery, must be used for property tax relief.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3           **SECTION 1.** 20.003 (5) of the statutes is amended to read:  
4           20.003 (5) **REQUIRED LOTTERY GAMING FUND BALANCE.** (a) The legislature may  
5           not enact any bill directly or indirectly affecting the lottery gaming fund if the bill  
6           would cause the estimated lottery gaming fund balance on June 30 of any fiscal year,  
7           as projected under s. 20.005 (1), to be less than 2% of the estimated gross lottery

**BILL**

1 revenues, as defined in s. 25.75 (1) (b), for that fiscal year, as projected under s. 20.005  
2 (1).

3 (b) Beginning with the summary under s. 20.005 (1) that is included in the  
4 1991-93 biennial budget bill, the summary under s. 20.005 (1) shall separately list  
5 estimated ~~lottery~~ gaming fund balances and estimated gross lottery revenues, as  
6 defined in s. 25.75 (1) (b).

7 **SECTION 2.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert  
8 the following amounts for the purposes indicated:

	<i>Agriculture, trade and consumer</i>	<b>1997-98</b>	<b>1998-99</b>
	<i>protection (B.)</i>		
9	<b>20.115</b> <del>Commerce</del> department of		

10 (4) Agricultural Assistance

11	(b) Aids to county and district fairs	GPR	A	-0-	-0-
----	---------------------------------------	-----	---	-----	-----

12 **20.505** Administration, department of

13 (8) DIVISION OF GAMING

14	(q) General program operations; rac-				
15	ing	SEG	A	-0-	662,800

16	(r) General program operations;				
17	bingo	SEG	A	-0-	32,300

18 **SECTION 3.** 20.115 (4) (a) of the statutes is amended to read:

19 20.115 (4) (a) *Aid to Wisconsin livestock breeders association.* The amounts in  
20 the schedule, ~~less moneys available under par. (h),~~ for the purpose of aid to the  
21 Wisconsin livestock breeders association for the conduct of junior livestock shows  
22 and other livestock educational programs under s. 93.31.

23 **SECTION 4.** 20.115 (4) (b) of the statutes is amended to read:

## BILL

## SECTION 4

1           20.115 (4) (b) *Aids to county and district fairs.* ~~A sum sufficient~~ The amounts  
2 in the schedule to provide state aids to counties and agricultural societies,  
3 associations or boards and to incorporated dairy or livestock associations, not to  
4 exceed \$15,000 per fair as provided in s. 93.23. ~~No moneys in excess of the difference~~  
5 ~~between \$585,000 and the amount of moneys available under par. (g) in each fiscal~~  
6 ~~year may be expended from this appropriation.~~ If the total due the several counties  
7 and agricultural societies under this paragraph exceeds \$585,000 the amounts in the  
8 schedule, the department shall equitably prorate that amount.

9           SECTION 5. 20.115 (4) (g) of the statutes is repealed.

10          SECTION 6. 20.115 (4) (h) of the statutes is repealed.

11          SECTION 7. 20.435 (7) (kg) of the statutes is amended to read:

12          20.435 (7) (kg) *Compulsive gambling awareness campaigns.* The amounts in  
13 the schedule for the purpose of awarding grants under s. 46.03 (43). All moneys  
14 transferred from ~~ss. s.~~ 20.505 (8) (g) and (h) and 20.566 (8) (q) shall be credited to this  
15 appropriation account.

16          SECTION 8. 20.455 (2) (g) of the statutes is repealed.

17          SECTION 9. 20.455 (2) (r) of the statutes is amended to read:

18          20.455 (2) (r) *Gaming law enforcement; lottery gaming revenues.* From the  
19 lottery gaming fund, the amounts in the schedule for the performance of the  
20 department's gaming law enforcement responsibilities as specified in s. 165.70 (3m).

21          SECTION 10. 20.505 (8) (g) of the statutes is repealed.

22          SECTION 11. 20.505 (8) (h) of the statutes is amended to read:

23          20.505 (8) (h) *General program operations; Indian gaming.* The amounts in the  
24 schedule for general program operations under ch. 569. All Indian gaming receipts,  
25 as defined in s. 569.01 (1m), less the amounts appropriated under s. 20.455 (2) (gc),

## BILL

1 shall be credited to this appropriation account. Annually, of the moneys received  
2 under this appropriation account, an amount equal to 50% of the amount in the  
3 schedule under s. 20.435 (7) (kg) shall be transferred to the appropriation account  
4 under s. 20.435 (7) (kg).

5 SECTION 12. 20.505 (8) (i) of the statutes is repealed.

6 SECTION 13. 20.505 (8) (j) of the statutes is amended to read:

7 20.505 (8) (j) *General program operations; charitable raffles and crane games.*

8 The amounts in the schedule for general program operations under ~~chs. subch. VIII~~  
9 of ch. 563 and ch. 564. All moneys received by the department of administration  
10 ~~under ch. 563, except s. 563.80, and under s. ss. 563.92 (2), 563.98 (1g) and 564.02~~  
11 (2) shall be credited to this appropriation account.

12 SECTION 14. 20.505 (8) (q) of the statutes is created to read:

13 20.505 (8) (q) *General program operations; racing.* From the gaming fund, the  
14 amounts in the schedule for general program operations under ch. 562.

15 SECTION 15. 20.505 (8) (r) of the statutes is created to read:

16 20.505 (8) (r) *General program operations; bingo.* From the gaming fund, the  
17 amounts in the schedule for general program operations relating to bingo under  
18 subchs. II to VII of ch. 563.

19 SECTION 16. 20.566 (2) (r) of the statutes is amended to read:

20 20.566 (2) (r) *Lottery Gaming credit administration.* From the lottery gaming  
21 fund, the amounts in the schedule for the administration of the lottery gaming credit.

22 SECTION 17. 20.566 (8) of the statutes is amended to read:

23 20.566 (8) LOTTERY. (q) *General program operations.* From the lottery gaming  
24 fund, the amounts in the schedule for general program operations under ch. 565.  
25 ~~Annually, of the moneys appropriated under this paragraph, an amount equal to 36%~~



## BILL

## SECTION 17

1 of the amount in the schedule under s. 20.435 (7) (kg) shall be transferred to the  
2 appropriation account under s. 20.435 (7) (kg).

3 (r) *Retailer compensation.* From the ~~lottery~~ gaming fund, a sum sufficient to  
4 pay compensation to retailers under s. 565.10 (14) (b).

5 (s) *Prizes.* From the ~~lottery~~ gaming fund, a sum sufficient to pay holders of  
6 winning lottery tickets or lottery shares under ch. 565.

7 (v) *Vendor fees.* From the ~~lottery~~ gaming fund, a sum sufficient to pay vendors  
8 for on-line and instant ticket services and supplies provided by the vendors under  
9 contract under s. 565.25 (2) (a).

10 **SECTION 18.** 20.835 (2) (q) of the statutes is amended to read:

11 20.835 (2) (q) *Farmland tax relief credit.* From the ~~lottery~~ gaming fund, a sum  
12 sufficient to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m)  
13 (c) and 71.47 (2m) (c).

14 **SECTION 19.** 20.835 (3) (q) of the statutes is amended to read:

15 20.835 (3) (q) *Lottery Gaming credit.* From the ~~lottery~~ gaming fund, a sum  
16 sufficient to make the payments under s. 79.10 (5).

17 **SECTION 20.** 20.835 (3) (r) of the statutes is created to read:

18 20.835 (3) (r) *Gaming credit ~~certification~~.* From the gaming fund, a sum  
19 sufficient to make payments under s. 79.10 (7r) to counties and cities for  
20 ~~certification~~ of the gaming credit.

21 **SECTION 21.** 25.17 (1) (jr) of the statutes is amended to read:

22 25.17 (1) (jr) ~~Lottery~~ Gaming fund (s. 25.75);

23 **SECTION 22.** 25.75 (title) of the statutes is amended to read:

24 25.75 (title) ~~Lottery~~ Gaming fund.

25 **SECTION 23.** 25.75 (1) (am) of the statutes is created to read:

**BILL**

1           25.75 (1) (am) "Bingo revenues" means all moneys required to be deposited into  
2 the gaming fund under ch. 563.

3           **SECTION 24.** 25.75 (1) (d) of the statutes is created to read:

4           25.75 (1) (d) "Pari-mutuel wagering revenues" means all moneys required to  
5 be deposited into the gaming fund under ch. 562.

6           **SECTION 25.** 25.75 (2) of the statutes is amended to read:

7           25.75 (2) CREATION. There is created a separate nonlapsible trust fund known  
8 as the ~~lottery~~ gaming fund, to consist of gross lottery revenues received by the  
9 department of revenue, bingo revenues and pari-mutuel wagering revenues and  
10 earnings from these revenues. Revenues deposited in the gaming fund shall be used  
11 for the purposes specified in this section, for the general program operations of the  
12 department of administration relating to pari-mutuel wagering under ch. 562 and  
13 bingo under ch. 563, for the payment of the farmland tax relief credit under ss. 71.07  
14 (3m), 71.28 (2m) and 71.47 (2m) and for the payment of the gaming credit under s.  
15 79.10 (5).

16           **SECTION 26.** 25.75 (3) (intro.) of the statutes is amended to read:

17           25.75 (3) DISTRIBUTION OF GROSS LOTTERY REVENUES. (intro.) Amounts The  
18 distribution of the gross lottery revenues in the gaming fund shall be distributed as  
19 follows subject to all of the following:

20           **SECTION 27.** 25.75 (3) (a) of the statutes is amended to read:

21           25.75 (3) (a) *Prizes.* An amount equal to at least 50% of each year's gross lottery  
22 revenues from the sale of lottery tickets and lottery shares shall be returned as prizes  
23 to the holders of winning lottery tickets or lottery shares sold during that year.

24           **SECTION 28.** 25.75 (3) (b) 4. of the statutes is amended to read:

**BILL**

**SECTION 28**

1           25.75 (3) (b) 4. ~~Moneys~~ Any moneys derived from gross lottery revenues that  
2 are appropriated from the lottery gaming fund under s. 20.455 (2) (r) shall not be  
3 included.

4           **SECTION 29.** 25.75 (3) (e) of the statutes is amended to read:

5           25.75 (3) (e) ~~Lottery Gaming credit state administration expenses.~~ From the  
6 appropriation under s. 20.566 (2) (r), lottery proceeds, bingo revenues and  
7 pari-mutuel wagering revenues shall be used to offset department of revenue  
8 expenses in administering the lottery gaming credit.

score

9           **SECTION 30.** 25.75 (3) (f) of the statutes is created to read:

10           25.75 (3) (f) ~~Gaming credit~~ ~~certification.~~ From the appropriation under s.  
11 20.835 (3) (r), ~~lottery~~ <sup>gaming</sup> proceeds shall be used to make payments under s. 79.10 (7r) to  
12 counties and cities for ~~certification~~ of the gaming credit.

13           **SECTION 31.** 66.058 (3) (c) 8. of the statutes is amended to read:

14           66.058 (3) (c) 8. The credit under s. 79.10 (9) (bm), as it applies to the principal  
15 dwelling on a parcel of taxable property shall apply to the estimated fair market  
16 value of a mobile home that is the principal dwelling of the owner. The owner of the  
17 mobile home shall file a claim for the credit with the treasurer of the municipality  
18 in which the property is located no later than January 31. To obtain the credit under  
19 s. 79.10 (9) (bm), the owner shall attest on the claim that the mobile home is the  
20 owner's principal dwelling, as defined in s. 79.10 (1) (dm). The treasurer shall reduce  
21 the owner's parking permit fee by the amount of any allowable credit. The treasurer  
22 shall furnish notice of all ~~amounts~~ claims for credits filed under this subdivision to  
23 the department of revenue as provided under s. 79.10 (1m).

24           **SECTION 32.** 79.10 (1) (dm) of the statutes is created to read:

**BILL**

1           79.10 (1) (dm) "Principal dwelling" means any dwelling that is used by the  
2 owner of the dwelling as a primary residence.

3           **SECTION 33.** 79.10 (1m) of the statutes is amended to read:

4           79.10 (1m) (a) Each municipality shall notify the department of revenue of the  
5 total amount of credits ~~to be paid~~ claimed by taxpayers under sub. (9) (bm) and the  
6 total number of parcels of taxable real property and personal property accounts in  
7 the municipality that are eligible for the credit under sub. (5).

8           (b) Counties and municipalities shall submit to the department of revenue all  
9 data related to the ~~lottery~~ gaming credit and requested by the department of  
10 revenue.

11           **SECTION 34.** 79.10 (2) of the statutes is amended to read:

12           79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year  
13 preceding the distribution under sub. (7m) (a), the department of revenue shall  
14 notify the clerk of each town, village and city of the estimated fair market value, as  
15 determined under sub. (11), to be used to calculate the ~~lottery~~ gaming credit under  
16 sub. (5) and of the amount to be distributed to it under sub. (7m) (a) on the following  
17 4th Monday in July. The anticipated receipt of such distribution shall not be taken  
18 into consideration in determining the tax rate of the municipality but shall be  
19 applied as tax credits.

20           **SECTION 35.** 79.10 (5) of the statutes is amended to read:

21           79.10 (5) ~~LOTTERY~~ GAMING CREDIT. Each municipality shall receive, from the  
22 appropriation under s. 20.835 (3) (q), an amount determined by multiplying the  
23 school tax rate by the estimated fair market value, not exceeding the value  
24 determined under sub. (11), of every parcel of taxable real property ~~and every~~  
25 personal property account in the municipality on which a principal dwelling is

## BILL

## SECTION 35

1 located in the municipality and for which a claim for the credit under sub. (9) (bm)  
2 is made by the owner of the principal dwelling. ← plain period

3 SECTION 36. 79.10 (7m) (b) (title) and 1. a. of the statutes are amended to read:

4 79.10 (7m) (b) (title) *Lottery Gaming credit.*

5 1. a. The amount determined under sub. (5) with respect to the number of  
6 ~~parcels of taxable real property and personal property accounts~~ claims filed for which  
7 the town, village or city has furnished notice under sub. (1m) by March 1 shall be  
8 distributed from the appropriation under s. 20.835 (3) (q) by the department of  
9 administration on the 4th Monday in March.

10 SECTION 37. 79.10 (7r) of the statutes is created to read:

11 79.10 (7r) GAMING CREDIT CERTIFICATION REIMBURSEMENT. (a) A county or city  
12 that performs the certification procedure under sub. (10) (a) shall receive, from the  
13 appropriation under s. 20.835 (3) (r), 50 cents for each gaming credit certified for a  
14 principal dwelling located in that county or city.

15 (b) The amounts determined under par. (a) shall be distributed by the  
16 department of administration on the first Friday in September, ~~2000~~ <sup>1999</sup>, and every 5th  
17 year thereafter, based on applications on file with the county or city on August 1. A  
18 county or city shall inform the department of revenue of the number of applications  
19 on file before August 16.

20 (c) If the department of revenue determines before August 1 of the year  
21 following a distribution under par. (b) that a county or city received an overpayment  
22 or underpayment under par. (b) because of a late application or an erroneous  
23 payment, the department of revenue shall correct the overpayment or  
24 underpayment by reducing or increasing the subsequent year's distribution under  
25 par. (b). Corrections shall be made without interest.

## BILL

1 SECTION 38. 79.10 (9) (bm) of the statutes is amended to read:

2 79.10 (9) (bm) *Lottery Gaming credit.* Except as provided in ss. 79.175 and  
3 79.18, every owner of ~~taxable personal property or a principal dwelling on~~ a parcel  
4 of taxable real property is entitled to receive a lottery gaming credit in an amount  
5 determined by multiplying the estimated fair market value of ~~the personal property~~  
6 ~~or~~ of the parcel of taxable real property, not exceeding the value determined under  
7 sub. (11), by the school tax rate. The owner shall receive the credit if the owner claims  
8 the credit in the manner provided under sub. (10) (a).

9 SECTION 39. 79.10 (9) (c) of the statutes is amended to read:

10 79.10 (9) (c) *Credits shown on tax bill.* The lottery gaming credit under par.  
11 (bm) shall reduce the property taxes otherwise payable ~~for those taxpayers who are~~ *on property that is*  
12 *eligible to receive that credit and if the property owner completes* ~~the information required under sub.~~  
13 (10) (a), and the credit under par. (b) shall reduce the property taxes otherwise  
14 payable.

15 SECTION 40. 79.10 (10) of the statutes is created to read:

16 79.10 (10) CLAIMING THE GAMING CREDIT. (a) Beginning with property taxes  
17 levied in 1999, the owner of a principal dwelling who is entitled to receive a gaming  
18 credit under sub. (9) (bm) may claim the credit by making an application on a form  
19 prescribed by the department of revenue. A claimant whose principal dwelling is on  
20 a parcel of taxable real property shall attest that, as of the certification date, the  
21 claimant is the owner of the property and uses the property as the claimant's  
22 principal dwelling. The certification date is January 1 of the year in which the  
23 property taxes are levied. The claimant shall file the application for the gaming  
24 credit with the treasurer of the county in which the property is located or, if the  
25 property is located in a city that collects taxes under s. 74.87, with the treasurer of



## BILL

1 (b) Before October 16, the department of administration shall determine the  
2 total funds available for distribution under the lottery gaming credit in the following  
3 year and shall inform the joint committee on finance of that total. Total funds  
4 available for distribution shall be all existing and projected lottery proceeds, as  
5 defined in s. 25.75 (1) (c), bingo revenues, as defined in s. 25.75 (1) (am), pari-mutuel  
6 wagering revenues, as defined in s. 25.75 (1) (d), and interest for the fiscal year of the  
7 distribution, less the amount estimated to be expended under ss. 20.455 (2) (r),  
8 20.505 (8) (q) and (r), 20.566 (2) (r) and 20.835 (2) (q) and (3) (r); less 20% of the  
9 amount estimated to be expended under s. 20.835 (3) (r) on the first Friday in  
10 September, <sup>2004</sup> ~~2005~~ or on the first Friday in September of every 5th year thereafter; and  
11 less the required reserve under s. 20.003 (5). The joint committee on finance may  
12 revise the total amount to be distributed if it does so at a meeting that takes place  
13 before November 1. If the joint committee on finance does not schedule a meeting  
14 to take place before November 1, the total determined by the department of  
15 administration shall be the total amount estimated to be distributed under the  
16 lottery gaming credit in the following year.

17 (c) Before November 1, the department of administration shall inform the  
18 department of revenue of the total amount available for distribution under the  
19 lottery gaming credit in the following year. Before December 1, the department of  
20 revenue shall calculate, to the nearest \$100, the estimated fair market value  
21 necessary to distribute the total amount available for distribution under the lottery  
22 gaming credit in the following year.

23

SECTION 42. 79.11 (3) (b) of the statutes is amended to read:

Insert 13-23 ✓



**BILL****SECTION 42**

1           79.11 (3) (b) Notwithstanding ss. 74.11 (2) (b) and 74.12 (2) (b), the lottery  
2 gaming credit shall be deducted in its entirety from the first instalment. This  
3 paragraph does not apply to the payment of taxes in instalments under s. 74.87.

4           **SECTION 43.** 93.31 of the statutes is amended to read:

5           **93.31 Livestock breeders association.** The secretary of the Wisconsin  
6 livestock breeders association shall on and after July 1 of each year make a report  
7 to the department, signed by the president, treasurer and secretary of the  
8 association, setting forth in detail the receipts and disbursements of the association  
9 for the preceding fiscal year in such form and detail together with such other  
10 information as the department may require. On receipt of such reports, if the  
11 department is satisfied that the business of the association has been efficiently  
12 conducted during the preceding fiscal year and in the interest of and for the  
13 promotion of the special agricultural interests of the state and for the purpose for  
14 which the association was organized and if the final statement shows that all the  
15 receipts together with the state aid have been accounted for and disbursed for the  
16 proper and necessary purposes of the association, and in accordance with the laws  
17 of the state, then the department shall file a certificate with the department of  
18 administration and it shall draw its warrant and the state treasurer shall pay to the  
19 treasurer of the association the amount of the appropriations made available for the  
20 association by s. 20.115 (4) (a) ~~and (h)~~ for the conduct of junior livestock shows and  
21 other livestock educational programs. The association may upon application to the  
22 state purchasing agent, upon such terms as he or she may require, obtain printing  
23 for the association under the state contract.

24           **SECTION 44.** 562.02 (2) (f) of the statutes is amended to read:

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1           562.02 (2) (f) Suspend or revoke any license or impose a forfeiture for any  
2 violation of this chapter or department rules relating to pari-mutuel racing. The  
3 department may suspend or revoke an occupational license issued under s. 562.05  
4 (1) (d) or impose a forfeiture on that licensee under this paragraph if the stewards  
5 do not hold a meeting under s. 562.04 (1) (b) or hold a meeting but do not suspend  
6 the license or impose a forfeiture. Upon appeal, the department may change any  
7 action of the stewards under s. 562.04 (1) (b). Fifty percent of the moneys received  
8 under this paragraph shall be ~~credited to the appropriation accounts under ss.~~  
9 ~~20.455 (2) (g) and 20.505 (8) (g)~~ deposited into the gaming fund.

10           **SECTION 45.** 562.04 (1) (b) 4. of the statutes is amended to read:

11           562.04 (1) (b) 4. If at least 2 stewards determine that the violation or conduct  
12 has occurred, the stewards may, under the schedule established by the department  
13 under s. 562.02 (1) (f), suspend a license issued under s. 562.05 (1) (d) for a period not  
14 to exceed 90 days or impose a forfeiture not to exceed \$2,000 or both; or recommend  
15 that the department suspend a license for more than 90 days or impose a forfeiture  
16 exceeding \$2,000 or both. Fifty percent of the moneys received under this  
17 subdivision shall be ~~credited to the appropriation accounts under ss. 20.455 (2) (g)~~  
18 ~~and 20.505 (8) (g)~~ deposited into the gaming fund.

19           **SECTION 46.** 562.04 (2) (d) of the statutes is amended to read:

20           562.04 (2) (d) A fee for the supervision of racing by stewards or other racing  
21 officials employed by or under contract with the department. Any moneys received  
22 under this paragraph shall be ~~credited to the appropriation accounts under ss.~~  
23 ~~20.455 (2) (g) and 20.505 (8) (g)~~ deposited into the gaming fund.

24           **SECTION 47.** 562.05 (2) of the statutes is amended to read:

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## SECTION 47

1           562.05 (2) The department shall establish, by rule, the qualifications for any  
2 license required under sub. (1) and fix the fee for that license and any background  
3 investigation under sub. (7) related to that license. Any moneys received under this  
4 subsection shall be credited to the appropriation accounts under ss. 20.455 (2) (g) and  
5 20.505 (8) (g) deposited into the gaming fund.

6           **SECTION 48.** 562.065 (3) (cm) of the statutes is created to read:

7           562.065 (3) (cm) *Moneys to be deposited into gaming fund.* All moneys received  
8 under par. (c) shall be deposited into the gaming fund.

9           **SECTION 49.** 562.065 (3) (d) (title) and 2. of the statutes are amended to read:

10           562.065 (3) (d) (title) *General program operations; aids to county and district*  
11 *fairs.*

12           2. The department shall ~~credit~~ deposit the money received under subd. 1. ~~to the~~  
13 ~~appropriation accounts under ss. 20.455 (2) (g) and 20.505 (8) (g)~~ into the gaming  
14 fund.

15           **SECTION 50.** 562.065 (3m) (c) (title) and 2. of the statutes are amended to read:

16           562.065 (3m) (c) (title) *Allocation between Payment by licensee and state*  
17 *association to the department.*

18           2. The licensee may retain 50% of the amount of the deduction under par. (a)  
19 remaining after the payment of purses under par. (b), and the payment of the  
20 licensee's cost under subd. 1. The licensee shall deposit the remaining 50% of that  
21 amount with the department. The department shall ~~credit~~ deposit all moneys  
22 received under this subdivision ~~to the appropriation account under s. 20.505 (8) (i)~~  
23 into the gaming fund.

24           **SECTION 51.** 562.065 (4) of the statutes is amended to read:

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1           562.065 (4) UNCLAIMED PRIZES. Any winnings on a race which are not claimed  
2 within 90 days after the end of the period authorized for racing in that year under  
3 s. 562.05 (9) shall be paid to the department. The department shall ~~credit deposit~~  
4 moneys received under this subsection ~~to the appropriation accounts under ss.~~  
5 ~~20.455 (2) (g) and 20.505 (8) (g)~~ into the gaming fund.

6           SECTION 52. 562.077 of the statutes is repealed.

7           SECTION 53. 562.09 (2) (e) of the statutes is amended to read:

8           562.09 (2) (e) The department shall establish, by rule, and charge fees for  
9 testing under this subsection. Fees received under this paragraph shall be ~~credited~~  
10 ~~to the appropriation accounts under ss. 20.455 (2) (g) and 20.505 (8) (g)~~ deposited into  
11 the gaming fund.

12          SECTION 54. 562.124 (2) of the statutes is amended to read:

13          562.124 (2) If the department authorizes on-track pari-mutuel wagering on  
14 snowmobile racing under sub. (1m), the department shall regulate the pari-mutuel  
15 wagering and shall promulgate all rules necessary to administer this section. The  
16 department may promulgate rules that require persons who conduct snowmobile  
17 racing to be licensed by the department and the department may charge a fee to any  
18 person licensed under this subsection to cover the costs of the department in  
19 regulating on-track pari-mutuel wagering on snowmobile racing. Through its rules,  
20 the department shall do everything necessary to ensure the public interest and  
21 protect the integrity of the sport of snowmobile racing. If the department charges  
22 a fee to a person licensed under this subsection, the department shall deposit the  
23 moneys received ~~in~~ into the appropriation account under s. 20.505 (8) (g) gaming  
24 fund.

25          SECTION 55. 563.05 (6) of the statutes is repealed.

**BILL****SECTION 56**

1           **SECTION 56.** 563.055 (6) of the statutes is created to read:

2           563.055 (6) All moneys received under this section shall be deposited into the  
3 gaming fund.

4           **SECTION 57.** 563.13 (4) of the statutes is amended to read:

5           563.13 (4) A \$10 license fee for each bingo occasion proposed to be conducted  
6 and \$5 for an annual license for each designated member responsible for the proper  
7 utilization of gross receipts. All moneys received under this subsection shall be  
8 deposited into the gaming fund.

9           **SECTION 58.** 563.135 of the statutes is renumbered 563.135 (1).

10          **SECTION 59.** 563.135 (2m) of the statutes is created to read:

11          563.135 (2m) All moneys received under sub. (1) shall be deposited into the  
12 gaming fund.

13          **SECTION 60.** 563.16 of the statutes is amended to read:

14          **563.16 Amendment of license to conduct bingo.** Upon application by a  
15 licensed organization, a license may be amended, if the subject matter of the  
16 amendment properly and lawfully could have been included in the original license.  
17 An application for an amendment to a license shall be filed and processed in the same  
18 manner as an original application. An application for the amendment of a license  
19 shall be accompanied by a \$3 fee. If any application for amendment seeks approval  
20 of additional bingo occasions or designates a new member responsible for the proper  
21 utilization of gross receipts, the appropriate fee under s. 563.13 (4) also shall be paid.  
22 If the department approves an application for an amendment to a license, a copy of  
23 the amendment shall be sent to the applicant who shall attach it to the original  
24 license. All moneys received under this section shall be deposited into the gaming  
25 fund.

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1           **SECTION 61.** 563.22 (2) (c) of the statutes is created to read:

2           563.22 (2) (c) All moneys received under this subsection shall be deposited into  
3 the gaming fund.

4           **SECTION 62.** 563.80 of the statutes is renumbered 563.80 (1).

5           **SECTION 63.** 563.80 (2m) of the statutes is created to read:

6           563.80 (2m) All moneys received under sub. (1) shall be deposited into the  
7 gaming fund.

8           **SECTION 64.** 563.92 (2) of the statutes is amended to read:

9           563.92 (2) The fee for a raffle license shall be \$25 and shall be remitted with  
10 the application. A raffle license shall be valid for 12 months and may be renewed as  
11 provided in s. 563.98 (1g). The department shall issue the license within 30 days  
12 after the filing of an application if the applicant qualifies under s. 563.90 and has not  
13 exceeded the limits of s. 563.91. All moneys received by the department under this  
14 subsection shall be credited to the appropriation account under s. 20.505 (8) (j).

15           **SECTION 65.** 563.98 (1g) of the statutes is amended to read:

16           563.98 (1g) An organization licensed under this subchapter may renew the  
17 license by submitting a \$25 renewal fee with the report under sub. (1). All moneys  
18 received under this subsection shall be credited to the appropriation account under  
19 s. 20.505 (8) (j).

20           **SECTION 66.** 565.02 (6) of the statutes is amended to read:

21           565.02 (6) The department shall deposit all gross lottery revenues, as defined  
22 in s. 25.75 (1) (b), in the lottery gaming fund.

23           **SECTION 67.** 565.02 (7) of the statutes is amended to read:

24           565.02 (7) Not later than March 1 of each year, the department shall submit  
25 to the joint committee on finance a report that includes an estimate for that fiscal

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1 year and for the subsequent fiscal year of the gross revenues from the sale of lottery  
2 tickets and lottery shares, the total amount paid as prizes and the prize payout ratio  
3 for each type of lottery game offered, and an evaluation of the effect of prize payout  
4 ratios of lottery games on lottery sales, lottery operating costs and on maximizing the  
5 revenue available for the ~~lottery~~ gaming property tax credit. If, within 14 working  
6 days after the date on which the committee receives the report, the cochairpersons  
7 of the committee notify the department that the committee has scheduled a meeting  
8 for the purpose of reviewing the department's proposed prize payouts, the  
9 department may proceed with its plans for the prize payouts for the subsequent fiscal  
10 year only upon approval of the plans by the committee. If the cochairpersons of the  
11 committee do not notify the department within 14 working days after the date on  
12 which the committee receives the report that the committee has scheduled a meeting  
13 for the purpose of reviewing the department's proposed prize payouts, the  
14 department's plans for the prize payouts for the subsequent fiscal year are  
15 considered approved by the committee.

**SECTION 68. Nonstatutory provisions.****(1) POSITION AUTHORIZATIONS; DEPARTMENT OF ADMINISTRATION.**

18 (a) The authorized FTE positions for the department of administration, funded  
19 from the appropriation ~~at 20.505~~ under section 20.505 (8) (g) of the statutes, as  
20 affected by this act, are decreased by 27.85 PR positions on the effective date of this  
21 paragraph, for the purpose of <sup>performing</sup> ~~providing~~ general program operations related to  
22 pari-mutuel wagering.

23 (b) The authorized FTE positions for the department of administration, funded  
24 from the appropriation ~~at 20.505~~ under section 20.505 (8) (j) of the statutes, as affected

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1 by this act, are decreased by 3.0 PR positions on the effective date of this paragraph,  
 2 for the purpose of ~~providing~~<sup>performing</sup> general program operations related to bingo games.

3 (c) The authorized FTE positions for the department of administration, funded  
 4 from the appropriation ~~account~~<sup>to be</sup> under section 20.505 (8) (q) of the statutes, as created  
 5 by this act, are increased by 27.85 SEG positions on the effective date of this  
 6 paragraph, for the purpose of ~~providing~~<sup>performing</sup> general program operations related to  
 7 pari-mutuel wagering.

8 (d) The authorized FTE positions for the department of administration, funded  
 9 from the appropriation ~~account~~<sup>to be</sup> under section 20.505 (8) (r) of the statutes, as created  
 10 by this act, are increased by 3.0 SEG positions on the effective date of this paragraph,  
 11 for the purpose of ~~providing~~<sup>performing</sup> general program operations related to bingo games.

12 (2) POSITION AUTHORIZATIONS; DEPARTMENT OF JUSTICE. The authorized FTE  
 13 positions for the department of justice, funded from the appropriation ~~account~~<sup>to be</sup> under  
 14 section 20.455 (2) (g) of the statutes, as affected by this act, are decreased by 1.0 PR  
 15 position on the effective date of this paragraph, for the purpose of performing gaming  
 16 law enforcement responsibilities.

## SECTION 69. Appropriation changes.

18 (1) PARI-MUTUEL WAGERING. On the effective date of this subsection, the  
 19 unencumbered balance ~~of~~<sup>in</sup> the appropriation account ~~of~~<sup>of</sup> the department of  
 20 administration under section 20.505 (8) (g) of the statutes, as affected by this act,  
 21 immediately before the effective date of this subsection is transferred to the gaming  
 22 fund.

23 (2) BINGO. On the effective date of this subsection, \$404,400 is transferred from  
 24 the appropriation account ~~of~~<sup>of</sup> the department of administration under section 20.505  
 25 (8) (j) of the statutes, as affected by this act, to the gaming fund.



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**SECTION 69**

1 (3) GAMING LAW ENFORCEMENT. On the effective date of this subsection, the  
 2 unencumbered balance <sup>in</sup> of the appropriation account <sup>of</sup> the department of justice  
 3 under section 20.455 (2) (g) of the statutes, as affected by this act, immediately before  
 4 the effective date of this subsection is transferred to the gaming fund.

5 (4) GAMING LAW ENFORCEMENT. In the schedule under section 20.005 (3) of the  
 6 statutes for the appropriation to the department of justice under section 20.455 (2)  
 7 (r) of the statutes, as affected by the acts of 1997 and 1999, the dollar amount is  
 8 increased by \$36,700 for fiscal year 1998-99 to increase the authorized FTE positions  
 9 for the department by 1.0 SEG position for the performance of gaming law  
 10 enforcement responsibilities.

**SECTION 70. Initial applicability.**

11 (1) The treatment of sections <sup>stet.</sup> 79.10 (1m), <sup>and 79.11(2)</sup> (2), (5), (7m) (b) (title) and 1. a., (7r),  
 12 (9) (bm) and (c), <sup>and</sup> (11) (title), (b) and (c) of the statutes first applies to the <sup>property</sup>  
 13 <sup>tax</sup> assessment <sup>as of</sup> ~~beginning~~ January 1, 1999. <sup>stet.</sup>

(END)

Insert 13-23

Section #. 79.11 (2) of the statutes is amended to read:

except as provided in s. 79.10 (10)(d), the

79.11 (2) ~~The~~ payment of the difference between the total tax which is due on any property less the amount of the tax credits applicable to such property authorized by this subchapter shall be considered payment in full of the property taxes due thereon in that year.

History: 1971 c. 125 s. 411; Stats. 1971 s. 79.11; 1991 a. 39, 323; 1997 a. 27.

(END OF INSERT)