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CS

44.015 (5m) Except as otherwise provided by law, establish fees for services or products or for admission to venues.”

~~\*b2332/2.1\* 67.~~ Page 62, line 1: delete lines 1 to 14.

\*b2355/2.1\* 68. Page 65, line 4: after that line insert:

(B)

\*b2355/2.1\* “SECTION 119m. 49.175 (1) (zh) 2. of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

49.175 (1) (zh) 2. ‘Taxable years 1999 and thereafter.’ For the transfer of moneys from the appropriation account under s. 20.445 (3) (md) to the appropriation account under s. 20.835 (2) (kf) for the earned income tax credit, \$51,244,500 in fiscal year 2001–02 and \$52,200,000 \$55,160,000 in fiscal year 2002–03.”

\*b2318/1.1\* 69. Page 65, line 20: after “AUTHORIZATION.” insert “(a)”.

\*b2318/1.2\* 70. Page 66, line 1: delete “(a)” and substitute “1.”

\*b2318/1.3\* 71. Page 66, line 2: delete “(b)” and substitute “2.”

\*b2318/1.4\* 72. Page 66, line 3: delete that line and substitute:

“3. One advocate for recipients of medical assistance who has sufficient medical background, as determined by the department, to evaluate a prescription drug’s clinical effectiveness.”

\*b2318/1.5\* 73. Page 66, line 4: delete that line and substitute:

“(b) The prescription drug prior authorization committee shall accept testimony from representatives of the pharmaceutical manufacturing industry in the committee’s review of prior authorization policies.”

\*b2312/2.2\* 74. Page 68, line 7: after that line insert:

\*b2312/2.2\* “SECTION 128p. 49.665 (5m) of the statutes is created to read:

49.665 (5m) INFORMATION ABOUT BADGER CARE RECIPIENTS. (a) In this subsection:

1. “Disability insurance policy” has the meaning given in s. 632.895 (1) (a).
2. “Insurer” has the meaning given in s. 600.03 (27).

(b) An insurer that issues or delivers a disability insurance policy that provides coverage to a resident of this state shall provide to the department, upon the department’s request, information contained in the insurer’s records regarding all of the following:

1. Information that the department needs to identify recipients of badger care who satisfy any of the following:

- a. Are eligible for benefits under a disability insurance policy.
- b. Would be eligible for benefits under a disability insurance policy if the recipient were enrolled as a dependent of a person insured under the disability insurance policy.

2. Information required for submittal of claims under the insurer’s disability insurance policy.

3. The types of benefits provided by the disability insurance policy.

(c) Upon requesting an insurer to provide the information under par. (b), the department shall enter into a written agreement with the insurer that satisfies all of the following:

1. Identifies in detail the information to be disclosed.
2. Includes provisions that adequately safeguard the confidentiality of the information to be disclosed.

(d) 1. An insurer shall provide the information requested under par. (b) within 180 days after receiving the department’s request if it is the first time that the department has requested the insurer to disclose information under this subsection.

2. An insurer shall provide the information requested under par. (b) within 30 days after receiving the department's request if the department has previously requested the insurer to disclose information under this subsection.

3. If an insurer fails to comply with subd. 1. or 2., the department may notify the commissioner of insurance, and the commissioner of insurance may initiate enforcement proceedings against the insurer under s. 601.41 (4) (a).”.

**\*b2317/2.1\* 75.** Page 68, line 7: after that line insert:

**\*b2317/2.1\* “SECTION 128m.** 49.665 (4) (at) 1. b. of the statutes is amended to read:

49.665 (4) (at) 1. b. The department may not lower the maximum income level for initial eligibility unless the department first submits to the joint committee on finance its plans a plan for lowering the maximum income level and the committee approves the plan. If, within 14 days after ~~submitting the plan~~ the date on which the plan is submitted to the joint committee on finance, the cochairpersons of the committee do not notify the secretary that the committee has scheduled a meeting for the purpose of reviewing the plan, the department shall implement the plan is considered approved by the committee as proposed. If, within 14 days after the date on which the plan is submitted to the committee, the cochairpersons of the committee notify the secretary that the committee has scheduled a meeting to review the plan, the department may implement the plan only as approved by the committee.

**\*b2317/2.1\* SECTION 128s.** 49.665 (4) (at) 1. cm. of the statutes is created to read:

49.665 (4) (at) 1. cm. Notwithstanding s. 20.001 (3) (b), if, after reviewing the plan submitted under subd. 1. b., the joint committee on finance determines that the

amounts appropriated under s. 20.435 (4) (bc), (jz), (p), and (x) are insufficient to accommodate the projected enrollment levels, the committee may transfer appropriated moneys from the general purpose revenue appropriation account of any state agency, as defined in s. 20.001 (1), other than a sum sufficient appropriation account, to the appropriation account under s. 20.435 (4) (bc) to supplement the health care program under this section if the committee finds that the transfer will eliminate unnecessary duplication of functions, result in more efficient and effective methods for performing programs, or more effectively carry out legislative intent, and that legislative intent will not be changed by the transfer.”.

**\*b2304/1.1\* 76.** Page 68, line 8: delete lines 8 to 25.

**\*b2304/1.2\* 77.** Page 69, line 1: delete lines 1 to 25.

**\*b2304/1.3\* 78.** Page 70, line 1: delete lines 1 to 25.

**\*b2304/1.4\* 79.** Page 71, line 1: delete lines 1 to 24.

**\*b2304/1.5\* 80.** Page 72, line 1: delete lines 1 to 10.

**\*b2312/2.3\* 81.** Page 72, line 10: after that line insert:

**\*b2312/2.3\* SECTION 140p.** 49.688 (2) (a) 3. of the statutes, as created by 2001 Wisconsin Act 16, is amended to read:

49.688 (2) (a) 3. The person is not a recipient of medical assistance or, as a recipient, does not receive prescription drug coverage.

**\*b2312/2.3\* SECTION 140q.** 49.688 (3) (d) of the statutes, as created by 2001 Wisconsin Act 16, is amended to read:

49.688 (3) (d) Notwithstanding s. 49.002, if a person who is eligible under this section has other available coverage for payment of a prescription drug, this section

applies only to costs for prescription drugs for the ~~persons~~ person that are not covered under the person's other available coverage.

**\*b2312/2.3\* SECTION 140r.** 49.688 (8m) of the statutes is created to read:

49.688 (8m) (a) In this subsection:

1. "Disability insurance policy" has the meaning given in s. 632.895 (1) (a).
2. "Insurer" has the meaning given in s. 600.03 (27).

(b) An insurer that issues or delivers a disability insurance policy that provides coverage to a resident of this state shall provide to the department, upon the department's request, information contained in the insurer's records regarding all of the following:

1. Information that the department needs to identify eligible persons under this section who satisfy any of the following:

- a. Are eligible for benefits under a disability insurance policy.
- b. Would be eligible for benefits under a disability insurance policy if the eligible person were enrolled as a dependent of a person insured under the disability insurance policy.

2. Information required for submittal of claims under the insurer's disability insurance policy.

3. The types of benefits provided by the disability insurance policy.

(c) Upon requesting an insurer to provide the information under par. (b), the department shall enter into a written agreement with the insurer that satisfies all of the following:

1. Identifies in detail the information to be disclosed.
2. Includes provisions that adequately safeguard the confidentiality of the information to be disclosed.

(d) 1. An insurer shall provide the information requested under par. (b) within 180 days after receiving the department's request if it is the first time that the department has requested the insurer to disclose information under this subsection.

2. An insurer shall provide the information requested under par. (b) within 30 days after receiving the department's request if the department has previously requested the insurer to disclose information under this subsection.

3. If an insurer fails to comply with subd. 1. or 2., the department may notify the commissioner of insurance, and the commissioner of insurance may initiate enforcement proceedings against the insurer under s. 601.41 (4) (a).”.

**\*b2353/2.1\* 82.** Page 76, line 18: delete lines 18 to 20 and substitute:

“(b) “Inflation” means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on September 30 of the year of the operating levy.”.

**\*b2353/2.2\* 83.** Page 77, line 3: after that line insert:

“(h) “Valuation factor” means a percentage equal to 60% of the percentage change in a municipality's equalized value due to new construction, less improvements removed, between the year before the year of the operating levy and the previous year, but not less than zero nor greater than 2.”.

**\*b2353/2.3\* 84.** Page 77, line 4: delete “political subdivision” and substitute “municipality”.

**\*b2353/2.4\* 85.** Page 77, line 6: delete that line and substitute “by a percentage that exceeds the sum of the percentages that are specified in pars. (a) and (c) and the amount that is specified in par. (d), and no county whose total levy rate

is equal to or greater than .001 may increase its operating levy, each year, by a percentage that exceeds the sum of the percentages that are specified in pars. (a) and (b) and the amount that is specified in par. (d):”.

**\*b2353/2.5\* 86.** Page 77, line 7: delete lines 7 and 8 and substitute:

“(a) Inflation.”.

**\*b2353/2.6\* 87.** Page 77, line 9: delete “political subdivision” and substitute “county”.

**\*b2353/2.7\* 88.** Page 77, line 10: after that line insert:

“(c) The valuation factor.

(d) An amount equal to 50% of the difference between the political subdivision’s allowable operating levy, as determined in the prior year, and the political subdivision’s adopted operating levy, as determined in the prior year.”.

**\*b2353/2.8\* 89.** Page 79, line 8: delete “August 15” and substitute “November 1”.

**\*b2353/2.9\* 90.** Page 79, line 9: after “inflation” insert “, valuation factor.”.

**\*b2343/1.2\* 91.** Page 79, line 11: delete lines 11 to 13.

**\*b2335/2.1\* 92.** Page 90, line 9: delete the material beginning with that line and ending on page 91, line 3, and substitute:

**\*b2335/2.1\* “SECTION 169b.** 71.01 (7r) of the statutes is amended to read:

71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization or depreciation, “Internal Revenue Code” means ~~either the federal Internal Revenue Code as amended to December 31, 1999, or the federal Internal Revenue Code in effect for the taxable year for which the return is filed 2000,~~ except that property that, under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year

1986 under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980.”

**\*b2322/1.1\* 93.** Page 91, line 3: after that line insert:

**\*b2322/1.1\* “SECTION 170c.** 71.04 (4) of the statutes is renumbered 71.04 (4) (intro.) and amended to read:

71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. (intro.) Nonresident individuals and nonresident estates and trusts engaged in business within and without the state shall be taxed only on such income as is derived from business transacted and property located within the state. The amount of such income attributable to Wisconsin may be determined by an allocation and separate accounting thereof, when the business of such nonresident individual or nonresident estate or trust within the state is not an integral part of a unitary business, but the department of revenue may permit an allocation and separate accounting in any case in which it is satisfied that the use of such method will properly reflect the income taxable by this state. In all cases in which allocation and separate accounting is not permissible, the determination shall be made in the following manner: for all businesses except air carriers, financial organizations, pipeline companies, public utilities, railroads, sleeping car companies and car line companies there shall first be deducted from the total net income of the taxpayer the part thereof (less related expenses, if any) that follows the situs of the property or the residence of the recipient. The remaining net income shall be apportioned to ~~Wisconsin~~ this state by use of ~~an apportionment fraction composed of a sales factor representing 50% of the~~

~~fraction, a property factor representing 25% of the fraction and a payroll factor representing 25% of the fraction. the following:~~

**\*b2322/1.1\* SECTION 170d.** 71.04 (4) (a) of the statutes is created to read:

71.04 (4) (a) For taxable years beginning before January 1, 2004, an apportionment fraction composed of a sales factor under sub. (7) representing 50% of the fraction, a property factor under sub. (5) representing 25% of the fraction, and a payroll factor under sub. (6) representing 25% of the fraction.

**\*b2322/1.1\* SECTION 170e.** 71.04 (4) (b) of the statutes is created to read:

71.04 (4) (b) For taxable years beginning after December 31, 2003, an apportionment fraction composed of a sales factor under sub. (7) representing 55% of the fraction, a property factor under sub. (5) representing 22.5% of the fraction, and a payroll factor under sub. (6) representing 22.5% of the fraction.

**\*b2322/1.1\* SECTION 170f.** 71.04 (4) (c) of the statutes is created to read:

71.04 (4) (c) For taxable years beginning after December 31, 2003, the apportionment fraction for the remaining net income of a financial organization shall include a sales factor that represents 55% of the apportionment fraction, as determined by rule by the department.

**\*b2322/1.1\* SECTION 170g.** 71.04 (8) (b) of the statutes is renumbered 71.04 (8) (b) 1. and amended to read:

71.04 (8) (b) 1. ~~Public~~ For taxable years beginning before January 1, 2004, “public utility”, as used in this section, means any business entity described under subd. 2. and any business entity which owns or operates any plant, equipment, property, franchise, or license for the transmission of communications or the production, transmission, sale, delivery, or furnishing of electricity, water or steam,

the rates of charges for goods or services of which have been established or approved by a federal, state or local government or governmental agency. “Public

2. In this section, for taxable years beginning after December 31, 2003, “public utility” also means any business entity providing service to the public and engaged in the transportation of goods and persons for hire, as defined in s. 194.01 (4), regardless of whether or not the entity’s rates or charges for services have been established or approved by a federal, state or local government or governmental agency.

**\*b2322/1.1\* SECTION 170h.** 71.04 (8) (c) of the statutes is amended to read:

71.04 (8) (c) The net business income of railroads, sleeping car companies, car line companies, pipeline companies, financial organizations, air carriers, and public utilities requiring apportionment shall be apportioned pursuant to rules of the department of revenue, but the income taxed is limited to the income derived from business transacted and property located within the state.”

**\*b2322/1.2\* 94.** Page 111, line 10: after that line insert:

**\*b2322/1.2\* “SECTION 192e.** 71.25 (6) of the statutes is renumbered 71.25 (6) (intro.) and amended to read:

**71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA.**  
(intro.) Corporations engaged in business within and without the state shall be taxed only on such income as is derived from business transacted and property located within the state. The amount of such income attributable to Wisconsin may be determined by an allocation and separate accounting thereof, when the business of such corporation within the state is not an integral part of a unitary business, but the department of revenue may permit an allocation and separate accounting in any

case in which it is satisfied that the use of such method will properly reflect the income taxable by this state. In all cases in which allocation and separate accounting is not permissible, the determination shall be made in the following manner: for all businesses except air carriers, financial organizations, pipeline companies, public utilities, railroads, sleeping car companies, car line companies, and corporations or associations that are subject to a tax on unrelated business income under s. 71.26 (1) (a) there shall first be deducted from the total net income of the taxpayer the part thereof (less related expenses, if any) that follows the situs of the property or the residence of the recipient. The remaining net income shall be apportioned to ~~Wisconsin~~ this state by use of an apportionment fraction composed of a sales factor under sub. (9) representing 50% of the fraction, a property factor under sub. (7) representing 25% of the fraction and a payroll factor under sub. (8) representing 25% of the fraction. the following:

**\*b2322/1.2\* SECTION 192f.** 71.25 (6) (a) of the statutes is created to read:

71.25 (6) (a) For taxable years beginning before January 1, 2004, an apportionment fraction composed of a sales factor under sub. (9) representing 50% of the fraction, a property factor under sub. (7) representing 25% of the fraction, and a payroll factor under sub. (8) representing 25% of the fraction.

**\*b2322/1.2\* SECTION 192g.** 71.25 (6) (b) of the statutes is created to read:

71.25 (6) (b) For taxable years beginning after December 31, 2003, an apportionment fraction composed of a sales factor under sub. (9) representing 55% of the fraction, a property factor under sub. (7) representing 22.5% of the fraction, and a payroll factor under sub. (8) representing 22.5% of the fraction.

**\*b2322/1.2\* SECTION 192h.** 71.25 (6) (c) of the statutes is created to read:

71.25 (6) (c) For taxable years beginning after December 31, 2003, the apportionment fraction for the remaining net income of a financial organization shall include a sales factor that represents 55% of the apportionment fraction, as determined by rule by the department.

**\*b2322/1.2\* SECTION 192j.** 71.25 (10) (b) of the statutes is renumbered 71.25 (10) (b) 1. and amended to read:

71.25 (10) (b) 1. In this section, for taxable years beginning before January 1, 2004, “public utility” means any business entity described under subd. 2. and any business entity which owns or operates any plant, equipment, property, franchise, or license for the transmission of communications or the production, transmission, sale, delivery, or furnishing of electricity, water or steam the rates of charges for goods or services of which have been established or approved by a federal, state or local government or governmental agency. “Public

2. In this section, for taxable years beginning after December 31, 2003, “public utility” also means any business entity providing service to the public and engaged in the transportation of goods and persons for hire, as defined in s. 194.01 (4), regardless of whether or not the entity’s rates or charges for services have been established or approved by a federal, state or local government or governmental agency.

**\*b2322/1.2\* SECTION 192k.** 71.25 (10) (c) of the statutes is amended to read:

71.25 (10) (c) The net business income of railroads, sleeping car companies, car line companies, pipeline companies, financial organizations, air carriers, and public utilities requiring apportionment shall be apportioned pursuant to rules of the department of revenue, but the income taxed is limited to the income derived from business transacted and property located within the state.”.

**\*b2335/2.2\* 95.** Page 135, line 3: delete the material beginning with that line and ending on page 136, line 4, and substitute:

**\*b2335/2.2\* "SECTION 204b.** 71.26 (3) (y) of the statutes is amended to read:

71.26 (3) (y) A corporation ~~may~~ shall compute amortization and depreciation under ~~either~~ the federal Internal Revenue Code as amended to December 31, ~~1999~~, or the federal Internal Revenue Code in effect for the taxable year for which the return is filed 2000, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980.”.

**\*b2335/2.3\* 96.** Page 147, line 4: delete the material beginning with that line and ending on page 149, line 9, and substitute:

**\*b2335/2.3\* "SECTION 217b.** 71.365 (1m) of the statutes is amended to read:

71.365 (1m) TAX-OPTION CORPORATIONS; DEPRECIATION. A tax-option corporation ~~may~~ shall compute amortization and depreciation under ~~either~~ the federal Internal Revenue Code as amended to December 31, ~~1999~~, or the federal Internal Revenue Code in effect for the taxable year for which the return is filed 2000, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to

December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980. Any difference between the adjusted basis for federal income tax purposes and the adjusted basis under this chapter shall be taken into account in determining net income or loss in the year or years for which the gain or loss is reportable under this chapter. If that property was placed in service by the taxpayer during taxable year 1986 and thereafter but before the property is used in the production of income subject to taxation under this chapter, the property's adjusted basis and the depreciation or other deduction schedule are not required to be changed from the amount allowable on the owner's federal income tax returns for any year because the property is used in the production of income subject to taxation under this chapter. If that property was acquired in a transaction in taxable year 1986 or thereafter in which the adjusted basis of the property in the hands of the transferee is the same as the adjusted basis of the property in the hands of the transferor, the Wisconsin adjusted basis of that property on the date of transfer is the adjusted basis allowable under the Internal Revenue Code as defined for Wisconsin purposes for the property in the hands of the transferor.”.

**\*b2335/2.4\* 97.** Page 159, line 3: delete the material beginning with that line and ending on page 160, line 7, and substitute:

**\*b2335/2.4\* SECTION 230b.** 71.45 (2) (a) 13. of the statutes is amended to read:

71.45 (2) (a) 13. By adding or subtracting, as appropriate, the difference between the depreciation deduction under the federal Internal Revenue Code as

amended to December 31, 1999 and the depreciation deduction under the federal Internal Revenue Code in effect for the taxable year for which the return is filed, so as to reflect the fact that the insurer may choose between these 2 deductions 2000, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980.”.

**\*b2322/1.3\* 98.** Page 160, line 7: after that line insert:

**\*b2322/1.3\* “SECTION 231c.** 71.45 (3) (intro.) of the statutes is amended to read:

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

**\*b2322/1.3\* SECTION 231d.** 71.45 (3) (a) of the statutes is amended to read:

71.45 (3) (a) The Subject to sub. (3d), the percentage of total determined by dividing the sum of direct premiums written on all property and risks for insurance other than life insurance, with respects to all property and risks resident, located, or to be performed in this state, and assumed premiums written for reinsurance, other than life insurance, with respect to all property and risks resident, located, or to be performed in this state, by the sum of direct premiums written for insurance on all property and risks, other than life insurance, wherever located during the taxable year, as reflects, and assumed premiums written on insurance for reinsurance on all property and risks, other than life insurance, where the subject of insurance was resident, located or to be performed outside this state wherever located. In this paragraph, “direct premiums” means direct premiums as reported for the taxable year on an annual statement that is filed by the insurer with the commissioner of insurance under s. 601.42 (1g) (a). In this paragraph, “assumed premiums” means assumed reinsurance premiums from domestic insurance companies as reported for the taxable year on an annual statement that is filed with the commissioner of insurance under s. 601.42 (1g) (a).

**\*b2322/1.3\* SECTION 231e.** 71.45 (3) (b) of the statutes is renumbered 71.45 (3) (b) 1. and amended to read:

71.45 (3) (b) 1. The Subject to sub. (3d), the percentage of determined by dividing the payroll, exclusive of life insurance payroll, paid in this state in the taxable year by total payroll, exclusive of life insurance payroll, paid everywhere in the taxable year as reflects such compensation paid outside this state.  
Compensation.

2. Under subd. 1., payroll is paid outside in this state if the individual’s service is performed entirely outside in this state; or the individual’s service is performed

both ~~within and without~~ in and outside this state, but the service performed ~~within outside this state~~ is incidental to the individual's service ~~without~~ in this state; or some service is performed ~~without~~ in this state and the base of operations, or if there is no base of operations, the place from which the service is directed or controlled is ~~without~~ in this state, or the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is ~~outside~~ in this state.

**\*b2322/1.3\* SECTION 231f.** 71.45 (3d) of the statutes is created to read:

71.45 (3d) PREMIUMS FACTOR; DOMESTIC INSURERS. For taxable years beginning after December 31, 2003, a domestic insurer that is subject to apportionment under sub. (3) and this subsection shall multiply the net income figure derived by the application of sub. (2) by an apportionment fraction composed of the percentage under sub. (3) (a) representing 55% of the fraction and the percentage under sub. (3) (b) 1. representing 45% of the fraction.

**\*b2322/1.3\* SECTION 231g.** 71.45 (3m) of the statutes is amended to read:

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

**\*b2324/1.6\* 99.** Page 161, line 15: delete lines 15 to 25.



**\*b2339/2.4\* 100.** Page 161, line 25: after that line insert:

**\*b2339/2.4\* "SECTION 233m.** 79.005 (3) of the statutes is amended to read:

79.005 (3) "Production plant" ~~also includes~~ does not include substations and general structures."

**\*b2339/2.5\* 101.** Page 162, line 7: delete lines 7 and 8 and substitute "in the year 2001; and \$57,570,000 in 2002; ~~and \$58,145,700 in 2003 and in each year thereafter.~~"

**\*b2339/2.6\* 102.** Page 162, line 8: after that line insert:

**\*b2339/2.6\* "SECTION 234b.** 79.01 (2d) of the statutes is created to read:

79.01 (2d) There is established an account in the general fund entitled the "County and Municipal Aid Account." There shall be appropriated to that account \$750,000,000 in 2003 and \$487,000,000 in 2004 and in each year thereafter, plus any additional amounts determined under s. 79.035 (2).

**\*b2339/2.6\* SECTION 234d.** 79.01 (2m) of the statutes is created to read:

79.01 (2m) There is established an account in the general fund entitled the "Public Utility Distribution Account," referred to in this chapter as the "public utility account." There shall be appropriated to the public utility account the sums specified in s. 79.04 (4), (6), and (7)."

**\*b2339/2.7\* 103.** Page 162, line 9: delete lines 9 to 14 and substitute:

**\*b2339/2.7\* "SECTION 234r.** 79.015 of the statutes is amended to read:

**79.015 Statement of estimated payments.** The department of revenue, on or before September 15 of each year, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.03, 79.035, 79.04, 79.05, 79.058, and 79.06."