

## SENATE BILL 55

## SECTION 2039

1           \*~~1341/4.10~~\* **SECTION 2039.** 66.1106 (4) (intro.) of the statutes is amended to  
2 read:

3           66.1106 (4) CERTIFICATION. (intro.) Upon written application to the department  
4 of revenue by the clerk of a political subdivision on or before ~~April 1 of the year~~  
5 ~~following the year in which the certification described in par. (a) is received from the~~  
6 ~~department of natural resources~~ December 31 of the year the environmental  
7 remediation tax incremental district is created, as determined under sub. (1m) (b),  
8 except that if the environmental remediation tax incremental district is created  
9 during the period between October 1 and December 31, on or before December 31 of  
10 the following year, the department of revenue shall certify to the clerk of the political  
11 subdivision the environmental remediation tax incremental base ~~of a parcel of real~~  
12 ~~property~~ if all of the following apply:

13           \*~~1341/4.11~~\* **SECTION 2040.** 66.1106 (4) (b) of the statutes is amended to read:

14           66.1106 (4) (b) The political subdivision submits a statement that all taxing  
15 jurisdictions with the authority to levy general property taxes on the parcel or  
16 contiguous parcels of property have been notified that the political subdivision  
17 intends to recover the costs of remediating environmental pollution on the property  
18 and have been provided a statement of the estimated costs to be recovered.

19           \*~~1341/4.12~~\* **SECTION 2041.** 66.1106 (7) (a) of the statutes is amended to read:

20           66.1106 (7) (a) Subject to pars. (b), (c) and (d), the department shall annually  
21 authorize the positive environmental remediation tax increment with respect to a  
22 parcel or contiguous parcels of property during the period of certification to the  
23 political subdivision that incurred the costs to remediate environmental pollution on

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1 the property, except that an authorization granted under this paragraph does not  
2 apply after the department receives the notice described under sub. (10) (b).

3 **\*-1341/4.13\* SECTION 2042.** 66.1106 (7) (d) 1. of the statutes is amended to  
4 read:

5 66.1106 (7) (d) 1. The department may not authorize a positive environmental  
6 remediation tax increment under par. (a) to pay otherwise eligible costs that are  
7 incurred by the political subdivision after the department of natural resources  
8 certifies to the department of revenue that environmental pollution on the parcel or  
9 contiguous parcels of property has been remediated unless the costs are associated  
10 with activities, as determined by the department of natural resources, that are  
11 necessary to close the site described in the site investigation report.

12 **\*-1341/4.14\* SECTION 2043.** 66.1106 (9) of the statutes is amended to read:

13 66.1106 (9) SEPARATE ACCOUNTING REQUIRED. An environmental remediation tax  
14 increment received with respect to a parcel or contiguous parcels of land that is  
15 subject to this section shall be deposited in a separate fund by the treasurer of the  
16 political subdivision. No money may be paid out of the fund except to pay eligible  
17 costs for a parcel or contiguous parcels of land, or to reimburse the political  
18 subdivision for such costs ~~or to satisfy claims of holders of bonds or notes issued to~~  
19 ~~pay eligible costs.~~ If an environmental remediation tax increment that has been  
20 collected with respect to a parcel of land remains in the fund after the period of  
21 certification has expired, it shall be paid to the treasurers of the taxing jurisdictions  
22 in which the parcel is located in proportion to the relative share of those taxing  
23 jurisdictions in the most recent levy of general property taxes on the parcel.

24 **\*-1341/4.15\* SECTION 2044.** 66.1106 (10) (a) of the statutes is amended to read:

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1           66.1106 (10) (a) Prepare and make available to the public updated annual  
2 reports describing the status of all projects to remediate environmental pollution  
3 funded under this section, including revenues and expenditures. A copy of the report  
4 shall be sent to all taxing jurisdictions with authority to levy general property taxes  
5 on the parcel or contiguous parcels of property by May 1 annually.

6           \***-1341/4.16\*** **SECTION 2045.** 66.1106 (10) (b) of the statutes is amended to read:  
7           66.1106 (10) (b) Notify the department within 10 days after the period of  
8 certification for a parcel or contiguous parcels of property has expired.

9           \***-1341/4.17\*** **SECTION 2046.** 66.1106 (10) (c) of the statutes is created to read:  
10           66.1106 (10) (c) Not later than 12 months after the last expenditure is made  
11 or not later than 12 months after an expenditure may be made under sub. (2) (b),  
12 whichever comes first, prepare and make available to the public a report that is  
13 similar to the report required under par. (a), except that the report required under  
14 this paragraph shall also include an independent certified audit of each project to  
15 determine if all financial transactions were made in a legal manner and to determine  
16 if each environmental remediation tax incremental district complied with this  
17 section. A copy of the report shall be sent out to all taxing jurisdictions which  
18 received the reports under par. (a).

19           \***-1341/4.18\*** **SECTION 2047.** 66.1106 (10) (d) of the statutes is created to read:  
20           66.1106 (10) (d) Not later than 180 days after an environmental remediation  
21 tax incremental district terminates under sub. (11), provide the department with all  
22 of the following on a form that is prescribed by the department:

23           1. A final accounting of project expenditures that are made for an  
24 environmental remediation tax incremental district.

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1           2. The final amount of eligible costs that have been paid for an environmental  
2 remediation tax incremental district.

3           3. The total amount of environmental remediation tax increments that have  
4 been paid to the political subdivision.

5           \***-1341/4.19\*** **SECTION 2048.** 66.1106 (11) of the statutes is created to read:

6           66.1106 (11) **TERMINATION OF ENVIRONMENTAL REMEDIATION TAX INCREMENTAL**  
7 **DISTRICTS.** An environmental remediation tax incremental district terminates when  
8 the earlier of the following occurs:

9           (a) That time when the political subdivision has received aggregate  
10 environmental remediation tax increments with respect to the district in an amount  
11 equal to the aggregate of all eligible costs.

12           (b) Sixteen years after the department certifies the environmental remediation  
13 tax incremental base of a parcel or contiguous parcels of property under sub. (4).

14           (c) The political subdivision's legislative body, by resolution, dissolves the  
15 district at which time the political subdivision becomes liable for all unpaid eligible  
16 costs actually incurred which are not paid from the separate fund under sub. (9).

17           \***-1341/4.20\*** **SECTION 2049.** 66.1106 (12) of the statutes is created to read:

18           66.1106 (12) (a) **NOTICE OF DISTRICT TERMINATION.** A political subdivision which  
19 creates a tax incremental district under this section shall give the department  
20 written notice within 10 days of the termination of the environmental remediation  
21 tax incremental district under sub. (11).

22           (b) If the department receives a notice under par. (a) during the period from  
23 January 1 to May 15, the effective date of the notice is the date the notice is received.  
24 If the notice is received during the period from May 16 to December 31, the effective  
25 date of the notice is the first January 1 after the department receives the notice.

**SENATE BILL 55****SECTION 2050**

1           \*~~0641/1.2~~\* **SECTION 2050.** 66.1305 (2) (a) 2. of the statutes is amended to read:  
2           66.1305 (2) (a) 2. “~~Technology-based~~ Community-based business incubator”  
3           has the meaning given in s. ~~560.14 (1) (h)~~ 560.143 (1) (a).

4           \*~~0641/1.3~~\* **SECTION 2051.** 66.1305 (2) (c) 1. of the statutes is amended to read:  
5           66.1305 (2) (c) 1. Study the feasibility and initial design for a ~~technology-based~~  
6           community-based business incubator in the development area where the  
7           redevelopment corporation operates.

8           \*~~0641/1.4~~\* **SECTION 2052.** 66.1305 (2) (c) 2. of the statutes is amended to read:  
9           66.1305 (2) (c) 2. Develop and operate a ~~technology-based~~ community-based  
10          business incubator in the development area where the redevelopment corporation  
11          operates.

12          \*~~0641/1.5~~\* **SECTION 2053.** 66.1305 (2) (c) 3. of the statutes is amended to read:  
13          66.1305 (2) (c) 3. Apply for a grant under s. ~~560.14 (3)~~ 560.143 in connection  
14          with a ~~technology-based~~ community-based business incubator.

15          \*~~0641/1.6~~\* **SECTION 2054.** 66.1333 (2m) (d) 8. of the statutes is amended to  
16          read:

17          66.1333 (2m) (d) 8. Studying the feasibility of an initial design for a  
18          ~~technology-based~~ community-based business incubator, developing and operating  
19          a ~~technology-based~~ community-based business incubator and applying for a grant  
20          under s. ~~560.14 (3)~~ 560.143 in connection with a ~~technology-based~~ community-based  
21          business incubator.

22          \*~~0641/1.7~~\* **SECTION 2055.** 66.1333 (2m) (t) of the statutes is renumbered  
23          66.1333 (2m) (f) and amended to read:

24          66.1333 (2m) (f) “~~Technology-based~~ Community-based business incubator”  
25          has the meaning given in s. ~~560.14 (1) (h)~~ 560.143 (1) (a).

**SENATE BILL 55****SECTION 2056**

1           \*~~1598/1.5~~\* **SECTION 2056.** 67.05 (6a) (a) 2. a. of the statutes is amended to  
2 read:

3           67.05 **(6a)** (a) 2. a. Direct the school district clerk to call a ~~special election~~  
4 referendum for the purpose of submitting the resolution to the electors for approval  
5 or rejection, ~~or direct that the resolution be submitted at the next regularly~~  
6 ~~scheduled primary or spring election or general election~~ to be held not earlier than  
7 45 days after the adoption of the resolution or at a special election held on the  
8 Tuesday after the first Monday in November in an odd-numbered year if that date  
9 occurs not earlier than 45 days after the adoption of the resolution. The resolution  
10 shall not be effective unless adopted by a majority of the school district electors voting  
11 at the referendum.

12           \*~~0426/4.2~~\* **SECTION 2057.** 69.01 (6g) of the statutes is created to read:

13           69.01 **(6g)** “Date of death” means the date that a person is pronounced dead by  
14 a physician, coroner, deputy coroner, medical examiner, or deputy medical examiner.

15           \*~~0426/4.3~~\* **SECTION 2058.** 69.01 (16m) of the statutes is created to read:

16           69.01 **(16m)** “Medical certification” means those portions of a death certificate  
17 that provide the cause of death, the manner of death, injury-related data, and any  
18 other medically-related data that is collected as prescribed by the state registrar  
19 under s. 69.18 (1m) (c) 2.

20           \*~~0426/4.4~~\* **SECTION 2059.** 69.01 (22) of the statutes is amended to read:

21           69.01 **(22)** “Research” means a systematic study through scientific inquiry for  
22 the purpose of expanding a field of knowledge, including ~~but not limited to~~  
23 environmental or epidemiological research or special studies, that is conducted by  
24 persons who meet criteria for access that are specified in rules promulgated under  
25 s. 69.20 (4).

**SENATE BILL 55****SECTION 2060**

1           \*~~0426/4.5~~\* **SECTION 2060.** 69.01 (26) of the statutes is renumbered 69.01 (26)  
2 (intro.) and amended to read:

3           69.01 (26) (intro.) “Vital records” means ~~certificates~~ any of the following:

4           (a) Certificates of birth, death, and divorce or annulment, and marriage  
5 documents ~~and data.~~

6           (c) Data related thereto to documents under par. (a) or worksheets or electronic  
7 transmissions under par. (b).

8           \*~~0426/4.6~~\* **SECTION 2061.** 69.01 (26) (b) of the statutes is created to read:

9           69.01 (26) (b) Worksheets or electronic transmissions that use forms or  
10 electronic file formats that are approved by the state registrar and are related to  
11 documents under par. (a).

12           \*~~0426/4.7~~\* **SECTION 2062.** 69.03 (5) of the statutes is amended to read:

13           69.03 (5) Under this subchapter, accept for registration, assign a date of  
14 acceptance, and index and preserve original certificates of birth and death, original  
15 marriage documents and original divorce reports. Indexes prepared for public use  
16 under s. 69.20 (3) (c) shall consist of the registrant’s full name, date of the event,  
17 county of occurrence, county of residence, and, at the discretion of the state registrar,  
18 state file number. Notwithstanding s. 69.24 (1) (e), the state registrar may transfer  
19 the paper original of a vital record to optical disc or electronic format in accordance  
20 with s. 16.61 (5) or to microfilm reproduction in accordance with s. 16.61 (6) and  
21 destroy the paper original of any vital record that is so converted. For the purposes  
22 of this subchapter, the electronic format version or microfilm reproduction version  
23 of the paper original of a vital record that has been transferred under this subsection  
24 shall serve as the original vital record.

25           \*~~0426/4.8~~\* **SECTION 2063.** 69.06 (2) of the statutes is amended to read:

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1           69.06 (2) Make, file, and index an exact copy of every certificate accepted under  
2 sub. (1). Indexes prepared for public use under s. 69.20 (3) (e) shall consist of the  
3 registrant's full name, date of the event, county of occurrence, county of residence,  
4 and, at the discretion of the state registrar, local file number.

5           \***-0426/4.9\*** **SECTION 2064.** 69.07 (2) of the statutes is amended to read:

6           69.07 (2) Make, file, and index an exact copy of every vital record accepted  
7 under sub. (1) or received under s. 69.05 (3). Indexes prepared for public use under  
8 s. 69.20 (3) (e) shall consist of the registrant's full name, date of the event, county of  
9 occurrence, county of residence, and, at the discretion of the state registrar, local file  
10 number.

11           \***-0426/4.10\*** **SECTION 2065.** 69.08 of the statutes is renumbered 69.08 (1), and  
12 69.08 (1) (a), as renumbered, is amended to read:

13           69.08 (1) (a) Is on a form prescribed or supplied for the record by the state  
14 registrar.

15           \***-0426/4.11\*** **SECTION 2066.** 69.08 (2m) of the statutes is created to read:

16           69.08 (2m) Subsection (1) does not prohibit electronic filing of a vital record  
17 under the system of vital statistics.

18           \***-0426/4.12\*** **SECTION 2067.** 69.11 (3) (b) 2. of the statutes is amended to read:

19           69.11 (3) (b) 2. Cause of death, if the vital record is a death certificate and if the  
20 amendment is accompanied by a statement ~~which~~ that the person who signed the  
21 ~~medical certificate part of the death certificate under s. 69.18 (2) certification~~ has  
22 submitted to support the amendment.

23           \***-0426/4.13\*** **SECTION 2068.** 69.11 (3) (b) 3. of the statutes is repealed.

24           \***-0426/4.14\*** **SECTION 2069.** 69.11 (4) (b) of the statutes is amended to read:

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1           69.11 (4) (b) ~~If 365 days have elapsed since the occurrence of the event which~~  
2 ~~is the subject of a birth certificate, the~~ The state registrar may amend an item on the  
3 a birth certificate which that affects information about the name, sex, date of birth,  
4 place of birth, ~~parents' surnames~~ parent's name, or marital status of the mother ~~on~~  
5 ~~a birth certificate if 365 days have elapsed since the occurrence of the event that is~~  
6 the subject of the birth certificate, if the amendment is at the request of a person with  
7 a direct and tangible interest in the record and is on a request form supplied by the  
8 state registrar, and if the amendment is accompanied by 2 items of documentary  
9 evidence from early childhood that are sufficient to prove that the item to be changed  
10 is in error and by the affidavit of the person requesting the amendment. A change  
11 in the marital status on the birth certificate may be made under this paragraph only  
12 if the marital status is inconsistent with information concerning the father or  
13 husband that appears on the birth certificate. This paragraph may not be used to  
14 add to or delete from a birth certificate the name of a parent or to change the identity  
15 of a parent named on the birth certificate.

16           \*~~0426/4.15~~\* **SECTION 2070.** 69.11 (5) (a) 2. of the statutes is repealed and  
17 recreated to read:

18           69.11 (5) (a) 2. If the amendment changes the information on the vital record,  
19 do all of the following:

- 20           a. Record the correct information in the relevant area of the vital record.
- 21           b. Maintain legibility of the changed information by placing a single line  
22 through the changed entry, by recording the changed information elsewhere on the  
23 legal portion of the vital record, or both.

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1 c. Make a notation on the vital record that clearly states that the vital record  
2 has been amended and that gives the number of the item corrected, the date of the  
3 correction, and the source of the amending information.

4 d. Initial the amendment notation specified in subd. 2. c.

5 **\*-0426/4.16\* SECTION 2071.** 69.12 (5) of the statutes is created to read:

6 **69.12 (5)** A change in the marital status on the certificate of birth may be  
7 requested under this section only if the marital status is inconsistent with father or  
8 husband information appearing on the certificate of birth. This section may not be  
9 used to add or delete the name of a parent on the certificate of birth or change the  
10 identity of either parent named on the certificate of birth.

11 **\*-0426/4.17\* SECTION 2072.** 69.13 of the statutes is created to read:

12 **69.13 Correction of facts misrepresented by informant for certificate**  
13 **of birth.** The state registrar may, under an order issued by the circuit court of the  
14 county in which a birth occurred, correct information about the parent or the marital  
15 status of the mother on a certificate of birth that is registered in this state if all of  
16 the following conditions apply:

17 (1) The correction may not be accomplished under s. 69.11, 69.12, or 69.15  
18 because the disputed information was misrepresented by the informant during the  
19 preparation of the birth certificate.

20 (2) The state registrar receives, on a form prescribed by the state registrar, a  
21 court order that is accompanied by all of the following:

22 (a) A petition for correction filed by a person with a direct and tangible interest  
23 in the certificate of birth.

24 (b) Certification that all of the following supporting evidence, as listed by the  
25 court in the order, was presented in addition to oral testimony:

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1           1. A certified copy of the original certificate of birth.

2           2. If the birth occurred in a hospital, a copy of the birth worksheet and any other  
3 supporting documentation from the hospital.

4           3. If the birth did not occur in a hospital, a statement from the birth attendant.

5           4. If relevant to the correction sought, a certified copy of a marriage document,  
6 a certified copy of a certificate of divorce or annulment or a final divorce decree that  
7 indicates that the mother was not married to the person listed as her husband at any  
8 time during the pregnancy, a legal name change order, or any other legal document  
9 that clarifies the disputed information.

10          5. A statement signed by the certificate of birth informant or the petitioner  
11 acknowledging that the disputed information was misrepresented.

12          (c) The supporting evidence specified in par. (b) 1. to 5.

13          (d) The fee specified under s. 69.22 (5) (b) 1.

14          \*~~0426/4.18~~\* SECTION 2073. 69.14 (1) (a) 1. of the statutes is amended to read:

15          69.14 (1) (a) 1. Except as provided under subd. 2., a certificate of birth for every  
16 birth ~~which~~ that occurs in this state shall be filed ~~in the registration district in which~~  
17 ~~the birth occurs~~ within 5 days after the birth ~~and shall be registered~~ with the state  
18 registrar, who shall register the birth under this subchapter and shall make a copy  
19 of the certificate of birth available to the registration district in which the birth  
20 occurred and the registration district in which the mother of the registrant resided  
21 at the time of the birth.

22          \*~~1303/5.45~~\* SECTION 2074. 69.14 (1) (cm) of the statutes is amended to read:

23          69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en  
24 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet  
25 under s. 69.03 (14). If the child's parents are not married at the time of the child's

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1 birth, the filing party shall give the mother a copy of the form prescribed by the state  
2 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,  
3 designated hospital staff provide to the child's available parents oral information or  
4 an audio or video presentation and written information about the form and the  
5 significance and benefits of, and alternatives to, establishing paternity, before the  
6 parents sign the form. The filing party shall also provide an opportunity to complete  
7 the form and have the form notarized in the hospital. If the mother provides a  
8 completed form to the filing party while she is a patient in the hospital and within  
9 5 days after the birth, the filing party shall send the form directly to the state  
10 registrar. From the appropriation under s. 20.445 (3) (~~me~~) (dz), the department of  
11 workforce development shall pay the filing party a financial incentive for correctly  
12 filing a form within 60 days after the child's birth.

13 **\*-0426/4.19\* SECTION 2075.** 69.15 (1) (b) of the statutes is amended to read:

14 69.15 (1) (b) A clerk of court or, for a paternity action, a clerk of court or county  
15 child support agency under s. 59.53 (5), sends the state registrar a certified report  
16 of an order of a court in this state on a form supplied by the state registrar or, in the  
17 case of any other order, the state registrar receives a certified copy of the order and  
18 the proper fee under s. 69.22.

19 **\*-0426/4.20\* SECTION 2076.** 69.17 of the statutes is amended to read:

20 **69.17 Divorce report.** At the end of every biweekly period, the clerk of any  
21 court which conducts divorce proceedings under ch. 767 shall forward to the state  
22 registrar, on a form supplied by the state registrar or in an electronic format that is  
23 approved by the state registrar, a report of every divorce or annulment of marriage  
24 granted during the biweekly period. The form supplied by the state registrar shall

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1 require that the social security numbers of the parties to the divorce or annulment  
2 and the social security number of any child of the parties be provided.

3 **\*-0426/4.21\* SECTION 2077.** 69.18 (1) (bm) (intro.) of the statutes is amended  
4 to read:

5 69.18 (1) (bm) (intro.) A person required to file a certificate of death under par.  
6 (b) shall obtain the information required for the certificate of death from the next of  
7 kin or the best qualified person or source available. The person filing the certificate  
8 of death shall enter his or her signature on the certificate and include his or her  
9 address and the date of signing and shall present or mail the certificate, within 24  
10 hours after being notified of the death, to the physician, coroner or medical examiner  
11 responsible for completing and signing the medical certification ~~under sub. (2).~~  
12 Within 2 days after receipt of the medical certification ~~under sub. (2)~~, the person  
13 filing the certificate of death shall mail or present the certificate of death in:

14 **\*-0426/4.22\* SECTION 2078.** 69.18 (1) (c) of the statutes is amended to read:

15 69.18 (1) (c) A hospital ~~or~~, a nursing home, as defined in s. 50.01 (3), or a hospice,  
16 as defined in s. 50.90 (1), which is the place of death of a person may prepare a  
17 certificate of death for the person and give the certificate to the person who moves  
18 the corpse under par. (a).

19 **\*-0426/4.23\* SECTION 2079.** 69.18 (1) (d) of the statutes is amended to read:

20 69.18 (1) (d) A hospital ~~or~~, nursing home, or hospice, as defined in s. 50.90 (1)  
21 (c), may not release a corpse to any person under par. (a) unless the person presents  
22 a notice of removal on a form prescribed by the state registrar, in duplicate, to the  
23 administrator of the hospital ~~or~~, nursing home, or hospice. The administrator shall  
24 retain one copy and forward the other copy to the local registrar of the registration  
25 district in which the hospital ~~or~~, nursing home, or hospice is located or shall transmit

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1 the data electronically in a manner and format that is prescribed by the state  
2 registrar.

3 \***-0426/4.24\*** SECTION 2080. 69.18 (1m) of the statutes is created to read:

4 69.18 (1m) FORMAT. Beginning on January 1, 2003, a certificate of death shall  
5 consist of the following parts:

6 (a) Fact-of-death information, which shall include all of the following:

7 1. The name and other identifiers of the decedent, including the decedent's  
8 social security number, if any.

9 2. The date, time, and place that the decedent was pronounced dead.

10 3. The manner of the decedent's death.

11 4. The identity of the person certifying the death.

12 5. The dates of certification and filing of the certificate of death.

13 (b) Extended fact-of-death information, which includes all of the following:

14 1. All information under par. (a).

15 2. Information on final disposition and cause of death.

16 3. Injury-related data.

17 (c) Statistical-use-only information, which includes all of the following:

18 1. All information other than that under par. (b) that is collected on the  
19 standard death record form recommended by the federal agency responsible for  
20 national vital statistics.

21 2. Other data, as directed by the state registrar, including race, educational  
22 background, and health risk behavior.

23 \***-0426/4.25\*** SECTION 2081. 69.18 (2) (a) of the statutes is amended to read:

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1           69.18 (2) (a) On the form for a certificate of death prescribed by the state  
2 registrar under sub. (1) (b), the state registrar shall provide for a separate medical  
3 certification section to be completed under this subsection.

4           \*~~0426/4.26~~\* **SECTION 2082.** 69.18 (2) (d) 1. of the statutes is amended to read:

5           69.18 (2) (d) 1. Except as provided under par. (e), if a death is the subject of a  
6 coroner's or medical examiner's determination under s. 979.01 or 979.03, the coroner  
7 or medical examiner or a physician supervised by a coroner or medical examiner in  
8 the county where the event which caused the death occurred shall complete and sign  
9 the medical certification ~~part of the death certificate~~ for the death and mail the death  
10 certificate within 5 days after the pronouncement of death or present the certificate  
11 to the person responsible for filing the death certificate under sub. (1) within 6 days  
12 after the pronouncement of death.

13           \*~~0426/4.27~~\* **SECTION 2083.** 69.18 (2) (d) 2. of the statutes is amended to read:

14           69.18 (2) (d) 2. Except as provided under par. (e), if the decedent was not under  
15 the care of a physician for the illness or condition from which the person died, the  
16 coroner or medical examiner, or a physician supervised by a coroner or medical  
17 examiner, in the county of the place of death shall complete and sign the medical  
18 certification ~~part of the death certificate~~ for the death and mail the death certificate  
19 within 5 days after the pronouncement of death or present the certificate to the  
20 person responsible for filing the death certificate under sub. (1) within 6 days after  
21 the pronouncement of death.

22           \*~~0426/4.28~~\* **SECTION 2084.** 69.18 (3) (a) of the statutes is amended to read:

23           69.18 (3) (a) Except as provided under par. (c) or (e), the person who has moved  
24 a corpse under sub. (1) (a) shall complete a report for final disposition, on a form  
25 supplied by the state registrar, and, within 24 hours after being notified of the death,

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1 mail or present a copy of the report or transmit the data electronically in a manner  
2 and format prescribed by the state registrar to the coroner or medical examiner in  
3 the county of the place of death and mail or present a copy or transmit the data  
4 electronically in a manner and format prescribed by the state registrar to the local  
5 registrar in the registration district of the place of death. If the cause of death is  
6 subject to an investigation under s. 979.01 or 979.03, the report for final disposition  
7 shall be submitted to the coroner or medical examiner in the county in which the  
8 event which caused the death occurred.

9 **\*-0426/4.29\* SECTION 2085.** 69.20 (2) (a) of the statutes is renumbered 69.20  
10 (2) (a) (intro.) and amended to read:

11 69.20 (2) (a) (intro.) Except as provided under sub. (3), information in the part  
12 of a ~~birth certificate, of birth or divorce or annulment or a marriage document or~~  
13 ~~divorce report~~ that is designated on the form as being collected for statistical or  
14 medical and statistical use only and information in the part of a death certificate that  
15 is designated on the form as being collected as statistical-use-only information  
16 under s. 69.18 (1m) (c) may not be disclosed to any person except the subject  
17 following:

18 1. The subject of the information, or, if the subject is a minor, ~~to~~ his or her parent  
19 or guardian.

20 **\*-0426/4.30\* SECTION 2086.** 69.20 (2) (a) 2. of the statutes is created to read:

21 69.20 (2) (a) 2. For a certificate of death, any of the persons specified under s.  
22 69.18 (4) (a) 1. to 6. or an individual who is authorized in writing by one of the persons.

23 **\*-0426/4.31\* SECTION 2087.** 69.20 (2) (c) of the statutes is created to read:

24 69.20 (2) (c) Except as provided under sub. (3), until 50 years after a decedent's  
25 date of death, the state registrar and a local registrar may not permit inspection of

**SENATE BILL 55****SECTION 2087**

1 or disclose information contained in the portion under s. 69.18 (1m) (b) 2. and 3. of  
2 the certificate of death to anyone except to a person specified under s. 69.20 (1), or  
3 to a direct descendent of the decedent.

4 **\*-0426/4.32\* SECTION 2088.** 69.20 (3) (e) of the statutes is repealed and  
5 recreated to read:

6 69.20 (3) (e) Public use indexes of certificates of birth, death, or divorce or  
7 annulment, or marriage documents that are filed in the system of vital statistics at  
8 the state or local level are accessible only by inspection at the office of the state  
9 registrar or of a local registrar and may not be copied or reproduced except as follows:

10 1. a. Certificate of birth index information may be copied or reproduced for the  
11 public only after 100 years have elapsed from the year in which the birth occurred.  
12 No information in the index that has been impounded under s. 69.15 may be released.

13 b. Subdivision 1. a. does not apply to certificate of birth indexes of events that  
14 occurred before October 1, 1907.

15 2. Indexes of certificates of death or divorce or annulment may be copied or  
16 reproduced for the public after 24 months have elapsed from the year in which the  
17 event occurred.

18 3. Beginning January 1, 2003, any information that is obtained from an index  
19 under subd. 1. or 2. and that is released shall contain the following statement: "This  
20 information is not a legal vital record index. Inclusion of any information does not  
21 constitute legal verification of the fact of the event."

22 **\*-0426/4.33\* SECTION 2089.** 69.20 (4) of the statutes is amended to read:

23 69.20 (4) The Under procedures that are promulgated by rule, the state  
24 registrar and every local registrar shall protect vital records from mutilation,  
25 alteration or, theft, or fraudulent use and shall protect the privacy rights of

**SENATE BILL 55****SECTION 2089**

1 registrants and their families by strictly controlling direct access to any vital record  
2 filed or registered in paper or electronic form ~~through procedures promulgated by~~  
3 rule.

4 \*~~0426/4.34~~\* **SECTION 2090.** 69.21 (1) (a) 2. b. of the statutes is amended to  
5 read:

6 69.21 (1) (a) 2. b. Any information of the part of a ~~birth~~ certificate, of birth,  
7 death, or divorce or annulment or a marriage document or divorce report, the  
8 disclosure of which is limited under s. 69.20 (2) (a) and (c), unless the requester is the  
9 subject of the information or, for a decedent, unless the requester is specified in s.  
10 69.20 (2) (a) 2.

11 \*~~0426/4.35~~\* **SECTION 2091.** 69.21 (1) (b) 4. of the statutes is amended to read:

12 69.21 (1) (b) 4. Any A copy of a death certificate issued under par. (a) for a death  
13 that occurred before January 1, 2003, shall include, ~~without limitation due to~~  
14 ~~enumeration,~~ the name, sex, date and place of death, age or birth date, cause and  
15 manner of death, and social security number, if any, of the decedent, and the file  
16 number and the file date of the certificate, except that a requester may, upon request,  
17 obtain a copy that does not include the cause of death.

18 \*~~0426/4.36~~\* **SECTION 2092.** 69.21 (1) (b) 5. of the statutes is created to read:

19 69.21 (1) (b) 5. A copy of a death certificate issued under par. (a) for a death that  
20 occurs after December 31, 2002, shall be on a form that contains only fact-of-death  
21 information specified in s. 69.18 (1m) (a), except that a requester may, upon request,  
22 obtain a form that contains extended fact-of-death information specified in s. 69.18  
23 (1m) (b).

24 \*~~0426/4.37~~\* **SECTION 2093.** 69.22 (1) (intro.) of the statutes is amended to  
25 read:

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## SECTION 2093

1           69.22 (1) (intro.) The Except as provided in sub. (6), the state registrar and any  
2 local registrar acting under this subchapter shall collect the following fees:

3           \***-0426/4.38\*** SECTION 2094. 69.22 (1) (a) of the statutes is amended to read:

4           69.22 (1) (a) Except as provided under par. (c), \$7 for issuing one certified copy  
5 of a vital record and \$2 \$3 for any additional certified copy of the same vital record  
6 issued at the same time.

7           \***-0426/4.39\*** SECTION 2095. 69.22 (1) (b) of the statutes is amended to read:

8           69.22 (1) (b) Except as provided under par. (c), \$7 for any uncertified copy of  
9 a vital record issued under s. 69.21 (2) (a) or (b) or for verifying information submitted  
10 by a requester without issuance of a copy and \$3 for any additional uncertified copy  
11 of the same vital record issued at the same time.

12           \***-0426/4.40\*** SECTION 2096. 69.22 (1) (d) of the statutes is created to read:

13           69.22 (1) (d) In addition to other fees under this subchapter, \$10 for expedited  
14 service in issuing a vital record.

15           \***-0426/4.41\*** SECTION 2097. 69.22 (5) (a) 2. of the statutes is amended to read:

16           69.22 (5) (a) 2. Making alterations any change ordered by a court under s. 69.12  
17 (3) or 69.15 (4) (a).

18           \***-0426/4.42\*** SECTION 2098. 69.22 (5) (a) 3. of the statutes is amended to read:

19           69.22 (5) (a) 3. Making alterations any change in a birth certificate under s.  
20 69.15 (3) or (3m).

21           \***-0426/4.43\*** SECTION 2099. 69.22 (5) (b) 1. of the statutes is amended to read:

22           69.22 (5) (b) 1. Any new vital record registered under s. 69.12 (4), 69.14 (2) (b)  
23 6-, 69.15 (1), (2), (3) or (4) (3m), (4) (b), or (6), 69.16 (2), or 69.19, or any corrected vital  
24 record registered under s. 69.13.

25           \***-0426/4.44\*** SECTION 2100. 69.22 (6) of the statutes is amended to read:

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1           69.22 (6) The state registrar may ~~provide free search and free~~ charge a  
2 reasonable fee for providing searches of vital records and for providing copies of vital  
3 records to state agencies for program use. The register of deeds may provide free  
4 searches and free copies to agencies in his or her county at the direction of the county  
5 board.

6           \*~~0426/4.45~~\* **SECTION 2101.** 69.24 (2) (b) of the statutes is amended to read:

7           69.24 (2) (b) ~~Willfully~~ Willfully and knowingly refuses to provide information  
8 required under this subchapter for ~~a death certificate or for any part of a birth~~  
9 certificate which is not designated as the part for statistical or medical and statistical  
10 use or for a death certificate.

11           \*~~1754/2.2~~\* **SECTION 2102.** 70.11 (2) of the statutes is amended to read:

12           70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.  
13 Property owned by any county, city, village, town, school district, technical college  
14 district, public inland lake protection and rehabilitation district, metropolitan  
15 sewerage district, municipal water district created under s. 198.22, joint local water  
16 authority created under s. 66.0823, regional planning commission created under s.  
17 66.0309, family care district under s. 46.2895, or town sanitary district; lands  
18 belonging to cities of any other state used for public parks; land tax-deeded to any  
19 county or city before January 2; but any residence located upon property owned by  
20 the county for park purposes that is rented out by the county for a nonpark purpose  
21 shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d),  
22 this exemption shall not apply to land conveyed after August 17, 1961, to any such  
23 governmental unit or for its benefit while the grantor or others for his or her benefit  
24 are permitted to occupy the land or part thereof in consideration for the conveyance.

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1 Leasing the property exempt under this subsection, regardless of the lessee and the  
2 use of the leasehold income, does not render that property taxable.

3 **\*-2389/1.1\* SECTION 2103.** 70.11 (9) of the statutes is amended to read:

4 **70.11 (9) MEMORIALS.** All memorial halls and the real estate upon which the  
5 same are located, owned and occupied by any organization of United States war  
6 veterans organized pursuant to act of congress and domesticated in this state  
7 pursuant to the laws of this state, containing permanent memorial tablets with the  
8 names of former residents of any given town, village, city or county who lost their  
9 lives in the military or naval service of the state or the United States in any war  
10 inscribed thereon, and all personal property owned by such organizations, and all  
11 buildings erected, purchased or maintained by any county, city, town or village as  
12 memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public  
13 purposes shall not render them taxable, provided that all income derived therefrom  
14 be used for the upkeep and maintenance thereof. Where such hall or building is used  
15 in part for exempt purposes and in part for pecuniary profit, it shall be assessed for  
16 taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

17 **\*-0546/2.1\* SECTION 2104.** 70.11 (21) (a) of the statutes is amended to read:

18 **70.11 (21) (a)** All property purchased or constructed as a waste treatment  
19 facility used for the treatment of industrial wastes, as defined in s. 281.01 (5), or air  
20 contaminants, as defined in s. 285.01 (1), but not for other wastes, as defined in s  
21 281.01 (7) ~~and approved by the department of revenue,~~ for the purpose of abating or  
22 eliminating pollution of surface waters, the air, or waters of the state if that property  
23 is not used to grow agricultural products for sale and, if the property's owner is taxed  
24 under ch. 76, if the property is approved by the department of revenue. For the  
25 purposes of this subsection, "industrial waste" also includes wood chips, sawdust,

**SENATE BILL 55****SECTION 2104**

1 and other wood residue from the paper and wood products manufacturing process  
2 that can be used as fuel and would otherwise be considered superfluous, discarded,  
3 or fugitive material. The department of natural resources and department of health  
4 and family services shall make recommendations upon request to the department of  
5 revenue regarding such property. All property purchased or upon which  
6 construction began prior to July 31, 1975, shall be subject to s. 70.11 (21), 1973 stats.

7 **\*-0546/2.2\* SECTION 2105.** 70.11 (21) (c) of the statutes is amended to read:

8 70.11 (21) (c) A prerequisite to exemption under this subsection for owners who  
9 are taxed under ch. 76 is the filing of a statement on forms prescribed by the  
10 department of revenue with the department of revenue. This statement shall be filed  
11 not later than January 15 of the year in which a new exemption is requested or in  
12 which a waste treatment facility that has been granted an exemption is retired,  
13 replaced, disposed of, moved to a new location, or sold.

14 **\*-0546/2.3\* SECTION 2106.** 70.11 (21) (d) of the statutes is amended to read:

15 70.11 (21) (d) The department of revenue shall allow an extension to ~~February~~  
16 ~~15; or, if the owner is subject to tax under ch. 76, to~~ a date determined by the  
17 department by rule; ~~of the due date for filing the report form required under par. (c)~~  
18 if a written application for an extension, stating the reason for the request, is filed  
19 with the department of revenue before January 15.

20 **\*-0546/2.4\* SECTION 2107.** 70.11 (21) (e) of the statutes is repealed.

21 **\*-0546/2.5\* SECTION 2108.** 70.11 (21) (f) of the statutes is amended to read:

22 70.11 (21) (f) If property about which a statement has been filed under par. (c)  
23 is determined to be taxable, the owner may appeal that determination ~~to the tax~~  
24 ~~appeals commission under s. 73.01 (5) (a), except that assessments under s. 76.07~~

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1 ~~shall be appealed under s. 76.08 and except that assessments under s. 70.995 (5)~~  
2 ~~shall be appealed under s. 70.995 (8).~~

3 **\*-1335/7.53\* SECTION 2109.** 70.11 (41) of the statutes is created to read:

4 70.11 (41) FOX RIVER NAVIGATIONAL SYSTEM AUTHORITY. All property owned by  
5 the Fox River Navigational System Authority, provided that use of the property is  
6 primarily related to the purposes of the authority.

7 **\*-0832/5.9\* SECTION 2110.** 70.11 (42) of the statutes is created to read:

8 70.11 (42) HUB FACILITY. (a) In this subsection:

9 1. “Air carrier company” means any person engaged in the business of  
10 transportation in aircraft of persons or property for hire on regularly scheduled  
11 flights. In this subdivision, “aircraft” has the meaning given in s. 76.02 (1).

12 2. “Hub facility” means any of the following:

13 a. A facility at an airport from which an air carrier company operated at least  
14 45 common carrier departing flights each weekday in the prior year and from which  
15 it transported passengers to at least 15 nonstop destinations, as defined by rule by  
16 the department of revenue, or transported cargo to nonstop destinations, as defined  
17 by rule by the department of revenue.

18 b. An airport or any combination of airports in this state from which an air  
19 carrier company cumulatively operated at least 20 common carrier departing flights  
20 each weekday in the prior year, if the air carrier company’s headquarters, as defined  
21 by rule by the department of revenue, is in this state.

22 (b) Property owned by an air carrier company that operates a hub facility in this  
23 state, if the property is used in the operation of the air carrier company.

24 **\*-2389/1.2\* SECTION 2111.** 70.1105 of the statutes is renumbered 70.1105 (1).

25 **\*-2389/1.3\* SECTION 2112.** 70.1105 (2) of the statutes is created to read:

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1           70.1105 (2) Property, excluding land, that is owned or leased by a corporation  
2 that provides services pursuant to 15 USC 79 to a light, heat, and power company,  
3 as defined under s. 76.28 (1) (e), that is subject to taxation under s. 76.28 and that  
4 is affiliated with the corporation shall be assessed for taxation at the portion of the  
5 fair market value of the property that is not used to provide such services.

6           \***-0544/3.1**\* **SECTION 2113.** 70.112 (4) of the statutes is renumbered 70.112 (4)  
7 (a) and amended to read:

8           70.112 (4) (a) All special property assessed under ss. 76.01 to 76.26 and  
9 property of any light, heat, and power company taxed under s. 76.28, telephone  
10 company, car line company, and electric cooperative association that is used and  
11 useful in the operation of the business of such company or association. If a general  
12 structure for which an exemption is sought under this section is used and useful in  
13 part in the operation of any public utility assessed under ss. 76.01 to 76.26 or of the  
14 business of any light, heat, and power company taxed under s. 76.28, telephone  
15 company, car line company, or electric cooperative association and in part for  
16 nonoperating purposes of the public utility or company or association, that general  
17 structure shall be assessed for taxation under this chapter at the percentage of its  
18 full market value that fairly measures and represents the extent of its use for  
19 nonoperating purposes. Nothing provided in this subsection paragraph shall  
20 exclude any real estate or any property which is separately accounted for under s.  
21 196.59 from special assessments for local improvements under s. 66.0705.

22           \***-0544/3.2**\* **SECTION 2114.** 70.112 (4) (b) of the statutes is created to read:

23           70.112 (4) (b) If real or tangible personal property is used more than 50%, as  
24 determined by the department of revenue, in the operation of a telephone company  
25 that is subject to the tax imposed under s. 76.81, the department of revenue shall

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1 assess the property and that property shall be exempt from the general property  
2 taxes imposed under this chapter. If real or tangible personal property is used less  
3 than 50%, as determined by the department of revenue, in the operation of a  
4 telephone company that is subject to the tax imposed under s. 76.81, the taxation  
5 district in which the property is located shall assess the property and that property  
6 shall be subject to the general property taxes imposed under this chapter.

7 \*~~0401/1.2~~\* **SECTION 2115.** 70.425 of the statutes is repealed.

8 \*~~0543/3.2~~\* **SECTION 2116.** 70.511 (2) (b) of the statutes is amended to read:

9 70.511 (2) (b) If the reviewing authority reduces the value of the property in  
10 question, or determines that manufacturing property is exempt, the taxpayer may  
11 file a claim for refund of taxes resulting from the reduction in value or determination  
12 that the property is exempt. If Except as provided in par. (bm), if a claim for refund  
13 is filed with the clerk of the municipality on or before the November 1 following the  
14 decision of the reviewing authority, the claim shall be payable to the taxpayer from  
15 the municipality no later than January 31 of the succeeding year. ~~A~~ Except as  
16 provided in par. (bm), a claim filed after November 1 shall be paid to the taxpayer by  
17 the municipality no later than the 2nd January 31 after the claim is filed. Interest  
18 Except for claims related to property assessed under s. 70.995, interest on the claim  
19 at the rate of 0.8% per month shall be paid to the taxpayer when the claim is paid.  
20 Interest on claims related to property assessed under s. 70.995 shall be paid when  
21 the claim is made at the average annual discount interest rate determined by the last  
22 auction of 6-month U.S. treasury bills before an appeal or objection is filed under s.  
23 70.995 (8) or 10% per year, whichever is less. If the taxpayer requests a  
24 postponement of proceedings before the reviewing authority, interest on the claim  
25 shall permanently stop accruing at the date of the request. If the hearing is

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1 postponed at the request of the taxpayer, the reviewing authority shall hold a  
2 hearing on the appeal within 30 days after the postponement is requested unless the  
3 taxpayer agrees to a longer delay. If the reviewing authority postpones the hearing  
4 without a request by the taxpayer, interest on the claim shall continue to accrue. No  
5 interest may be paid if the reviewing authority determines under s. 70.995 (8) (a) that  
6 the value of the property was reduced because the taxpayer supplied false or  
7 incomplete information. If taxes are refunded, the municipality may proceed under  
8 s. 74.41.

9 **\*-0543/3.3\* SECTION 2117.** 70.511 (2) (bm) of the statutes is created to read:

10 70.511 (2) (bm) A municipality may pay a refund under par. (b) of the taxes on  
11 property that is assessed under s. 70.995 in 5 annual installments, each of which  
12 except the last is equal to at least 20% of the sum of the refund and the interest on  
13 the refund that is due, beginning on the date under par. (b), if all of the following  
14 conditions exist:

15 1. The municipality's property tax levy for its general operations for the year  
16 for which the taxes to be refunded are due is less than \$100,000,000.

17 2. The refund is at least 0.0025% of the municipality's levy for its general  
18 operations for the year for which the taxes to be refunded are due.

19 3. The refund is more than \$10,000.

20 **\*-0543/3.4\* SECTION 2118.** 70.511 (2) (br) of the statutes is created to read:

21 70.511 (2) (br) From the appropriation under s. 20.835 (2) (bm), the department  
22 of administration shall pay to each municipality that pays a refund under par. (b) for  
23 property that is assessed under s. 70.995 or that pays a refund under par. (bm) an  
24 amount equal to the interest that is paid by the municipality in the previous

**SENATE BILL 55****SECTION 2118**

1 biennium and that has accrued up to the date of the determination by the tax appeals  
2 commission of the municipality's obligation.

3 **\*-0925/1.1\* SECTION 2119.** 70.73 (1m) of the statutes is created to read:

4 70.73 (1m) AFTER BOARD OF REVIEW. If a town, village, or city clerk or treasurer  
5 discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after  
6 the board of review has adjourned for the year under s. 70.47 (4), the clerk or  
7 treasurer shall correct the assessment roll before calculating the property taxes that  
8 are due on the property related to the error and notify the department of revenue of  
9 the correction under s. 74.41 (1).

10 **\*-0543/3.5\* SECTION 2120.** 70.995 (5) of the statutes is amended to read:

11 70.995 (5) ~~Commencing January 1, 1974, and annually thereafter, the~~ The  
12 department of revenue shall assess all property of manufacturing establishments  
13 included under subs. (1) and (2) as of the close of January 1 of each year, if on or before  
14 March 1 of that year the department has classified the property as manufacturing  
15 or the owner of the property has requested, in writing, that the department make  
16 such a classification and the department later does so. A change in ownership,  
17 location, or name of the manufacturing establishment does not necessitate a new  
18 request. In assessing lands from which metalliferous minerals are being extracted  
19 and valued for purposes of the tax under s. 70.375, the value of the metalliferous  
20 mineral content of such lands shall be excluded.

21 **\*-0543/3.6\* SECTION 2121.** 70.995 (6) of the statutes is amended to read:

22 70.995 (6) Prior to February 15 of each year the department of revenue shall  
23 notify each municipal assessor of the manufacturing property within the taxation  
24 district that, as of that date, will be assessed by the department during the current  
25 assessment year.

**SENATE BILL 55****SECTION 2122**

1           \*–0543/3.7\* **SECTION 2122.** 70.995 (8) (b) of the statutes is renumbered 70.995

2           (8) (b) 1. and amended to read:

3           70.995 (8) (b) 1. The department of revenue shall annually notify each  
4           manufacturer assessed under this section and the municipality in which the  
5           manufacturing property is located of the full value of all real and personal property  
6           owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
7           class mail. In addition, the notice shall specify that objections to valuation, amount,  
8           or taxability must be filed with the state board of assessors within 60 days of issuance  
9           of the notice of assessment, that objections to a change from assessment under this  
10          section to assessment under s. 70.32 (1) must be filed within 60 days after receipt of  
11          the notice, that the fee under par. (c) 1 or (d) must be paid and that the objection is  
12          not filed until the fee is paid. A statement shall be attached to the assessment roll  
13          indicating that the notices required by this section have been mailed and failure to  
14          receive the notice does not affect the validity of the assessments, the resulting tax  
15          on real or personal property, the procedures of the tax appeals commission or of the  
16          state board of assessors, or the enforcement of delinquent taxes by statutory means.

17          \*–0543/3.8\* **SECTION 2123.** 70.995 (8) (b) 2. of the statutes is created to read:

18          70.995 (8) (b) 2. If a municipality files an objection to the amount, valuation,  
19          taxability, or change from assessment under this section and the person assessed  
20          does not file an objection, the person assessed may file an appeal within 15 days after  
21          the municipality's objection is filed.

22          \*–0543/3.9\* **SECTION 2124.** 70.995 (8) (c) of the statutes is renumbered 70.995

23          (8) (c) 1. and amended to read:

24          70.995 (8) (c) 1. All objections to the amount, valuation, taxability, or change  
25          from assessment under this section to assessment under s. 70.32 (1) of property shall

**SENATE BILL 55****SECTION 2124**

1 be first made in writing on a form prescribed by the department of revenue and that  
2 specifies that the objector shall set forth the reasons for the objection, the objector's  
3 estimate of the correct assessment, and the basis under s. 70.32 (1) for the objector's  
4 estimate of the correct assessment. An objection shall be filed with the state board  
5 of assessors within the time prescribed in par. (b) 1. A \$45 fee shall be paid when the  
6 objection is filed unless a fee has been paid in respect to the same piece of property  
7 and that appeal has not been finally adjudicated. The objection is not filed until the  
8 fee is paid. Neither the state board of assessors nor the tax appeals commission may  
9 waive the requirement that objections be in writing. Persons who own land and  
10 improvements to that land may object to the aggregate value of that land and  
11 improvements to that land, but no person who owns land and improvements to that  
12 land may object only to the valuation of that land or only to the valuation of  
13 improvements to that land.

14 **\*-0543/3.10\* SECTION 2125.** 70.995 (8) (c) 2. of the statutes is created to read:

15 70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file  
16 supplemental information to support the manufacturer's objection within 60 days  
17 from the date the objection is filed. The state board of assessors shall notify the  
18 municipality in which the manufacturer's property is located of supplemental  
19 information filed by the manufacturer under this subdivision, if the municipality has  
20 filed an appeal related to the objection.

21 **\*-0543/3.11\* SECTION 2126.** 70.995 (8) (d) of the statutes is amended to read:

22 70.995 (8) (d) A municipality may file an objection with the state board of  
23 assessors to the amount, valuation, or taxability under this section or to the change  
24 from assessment under this section to assessment under s. 70.32 (1) of a specific  
25 property having a situs in the municipality, whether or not the owner of the specific

**SENATE BILL 55****SECTION 2126**

1 property in question has filed an objection. Objection shall be made on a form  
2 prescribed by the department and filed with the board within 60 days of the date of  
3 the issuance of the assessment in question. If the person assessed files an objection  
4 and the municipality affected does not file an objection, the municipality affected  
5 may file an appeal to that objection within 15 days after the person's objection is filed.

6 A \$45 filing fee shall be paid when the objection is filed unless a fee has been paid  
7 in respect to the same piece of property and that appeal has not been finally  
8 adjudicated. The objection is not filed until the fee is paid. The board shall forthwith  
9 notify the person assessed of the objection filed by the municipality.

10 \***-0543/3.12\*** SECTION 2127. 70.995 (8) (dm) of the statutes is amended to read:

11 70.995 (8) (dm) The department shall refund filing fees paid under par. (c) 1.  
12 or (d) if the appeal in respect to the fee is denied because of lack of jurisdiction.

13 \***-0543/3.13\*** SECTION 2128. 70.995 (12) (a) of the statutes is amended to read:

14 70.995 (12) (a) The department of revenue shall prescribe a standard  
15 manufacturing property report form that shall be submitted annually for each real  
16 estate parcel and each personal property account on or before March 1 by all  
17 manufacturers whose property is assessed under this section. The report form shall  
18 contain all information considered necessary by the department and shall include,  
19 without limitation, income and operating statements, fixed asset schedules and a  
20 report of new construction or demolition. Failure to submit the report shall result  
21 in denial of any right of redetermination by the state board of assessors or the tax  
22 appeals commission. If any property is omitted or understated in the assessment roll  
23 in any of the next 5 previous years, the assessor shall enter the value of the omitted  
24 or understated property once for each previous year of the omission or  
25 understatement. ~~The assessor shall designate each additional entry as omitted or~~

**SENATE BILL 55****SECTION 2128**

1 ~~understated for the year of omission or understatement.~~ The assessor shall affix a  
2 just valuation to each entry for a former year as it should have been assessed  
3 according to the assessor's best judgment. Taxes shall be apportioned and collected  
4 on the tax roll for each entry, on the basis of the net tax rate for the year of the  
5 omission, taking into account credits under s. 79.10, ~~and.~~ In the case of omitted  
6 property, interest shall be added at the rate of 0.0267% per day for the period of time  
7 between the date when the form is required to be submitted and the date when the  
8 assessor affixes the just valuation. In the case of underpayments determined after  
9 an objection under s. 70.995 (8) (d), interest shall be added at the average annual  
10 discount interest rate determined by the last auction of 6-month U.S. treasury bills  
11 before the objection per day for the period of time between the date when the tax was  
12 due and the date when it is paid.

13 **\*-0543/3.14\* SECTION 2129.** 70.995 (12) (b) of the statutes is amended to read:

14 70.995 (12) (b) The department of revenue shall allow an extension to April 1  
15 of the due date for filing the report forms required under par. (a) if a written  
16 application for an extension, stating the reason for the request, is filed with the  
17 department on or before March 1.

18 **\*-0543/3.15\* SECTION 2130.** 70.995 (12) (c) of the statutes is amended to read:

19 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable  
20 cause, if a taxpayer fails to file any form required under par. (a) for property that the  
21 department of revenue assessed during the previous year by the due date or by any  
22 extension of the due date that has been granted, the taxpayer shall pay to the  
23 department of revenue a penalty of ~~the greater of \$10 or 0.05% of the previous year's~~  
24 ~~full value assessment not to exceed \$1,000.~~ ~~If the form required under par. (a) for~~  
25 ~~property that the department of revenue assessed during the previous year is not~~

**SENATE BILL 55****SECTION 2130**

1 ~~filed within 30 days after the due date or within 30 days after any extension, the~~  
2 ~~taxpayer shall pay to the department of revenue a 2nd penalty of the greater of \$10~~  
3 ~~or 0.05% of the previous year's full value assessment not to exceed \$1,000~~ \$25 if the  
4 form is filed 1 to 10 days late; \$50 or 0.05% of the previous year's assessment,  
5 whichever is greater, but not more than \$250, if the form is filed 11 to 30 days late;  
6 and \$100 or 0.1% of the previous year's assessment, whichever is greater, but not  
7 more than \$750, if the form is filed more than 30 days late. Penalties are due 30 days  
8 after they are assessed and are delinquent if not paid on or before that date. The  
9 department may refund all or part of any penalty it assesses under this paragraph  
10 if it finds reasonable grounds for late filing.

11       \*~~1059/6.1~~\* **SECTION 2131.** 71.04 (4) of the statutes is renumbered 71.04 (4)  
12 (intro.) and amended to read:

13       71.04 (4) **NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA.** (intro.)  
14 Nonresident individuals and nonresident estates and trusts engaged in business  
15 within and without the state shall be taxed only on such income as is derived from  
16 business transacted and property located within the state. The amount of such  
17 income attributable to Wisconsin may be determined by an allocation and separate  
18 accounting thereof, when the business of such nonresident individual or nonresident  
19 estate or trust within the state is not an integral part of a unitary business, but the  
20 department of revenue may permit an allocation and separate accounting in any case  
21 in which it is satisfied that the use of such method will properly reflect the income  
22 taxable by this state. In all cases in which allocation and separate accounting is not  
23 permissible, the determination shall be made in the following manner: for all  
24 businesses except air carriers, financial organizations, pipeline companies, public  
25 utilities, railroads, sleeping car companies and car line companies there shall first

**SENATE BILL 55****SECTION 2131**

1 be deducted from the total net income of the taxpayer the part thereof (less related  
2 expenses, if any) that follows the situs of the property or the residence of the  
3 recipient. The remaining net income shall be apportioned to ~~Wisconsin~~ this state by  
4 use of ~~an apportionment fraction composed of a sales factor representing 50% of the~~  
5 ~~fraction, a property factor representing 25% of the fraction and a payroll factor~~  
6 ~~representing 25% of the fraction.~~ the following:

7 **\*-1059/6.2\* SECTION 2132.** 71.04 (4) (a) of the statutes is created to read:

8 71.04 (4) (a) For taxable years beginning before January 1, 2003, an  
9 apportionment fraction composed of a sales factor under sub. (7) representing 50%  
10 of the fraction, a property factor under sub. (5) representing 25% of the fraction, and  
11 a payroll factor under sub. (6) representing 25% of the fraction.

12 **\*-1059/6.3\* SECTION 2133.** 71.04 (4) (b) of the statutes is created to read:

13 71.04 (4) (b) For taxable years beginning after December 31, 2002, and before  
14 January 1, 2004, an apportionment fraction composed of a sales factor under sub. (7)  
15 representing 60% of the fraction, a property factor under sub. (5) representing 20%  
16 of the fraction, and a payroll factor under sub. (6) representing 20% of the fraction.

17 **\*-1059/6.4\* SECTION 2134.** 71.04 (4) (c) of the statutes is created to read:

18 71.04 (4) (c) For taxable years beginning after December 31, 2003, and before  
19 January 1, 2005, an apportionment fraction composed of a sales factor under sub. (7)  
20 representing 80% of the fraction, a property factor under sub. (5) representing 10%  
21 of the fraction, and a payroll factor under sub. (6) representing 10% of the fraction.

22 **\*-1059/6.5\* SECTION 2135.** 71.04 (4) (d) of the statutes is created to read:

23 71.04 (4) (d) For taxable years beginning after December 31, 2004, an  
24 apportionment fraction composed of the sales factor under sub. (7).

25 **\*-1059/6.6\* SECTION 2136.** 71.04 (4) (e) of the statutes is created to read:

**SENATE BILL 55****SECTION 2136**

1           71.04 (4) (e) For taxable years beginning after December 31, 2002, and before  
2           January 1, 2005, the apportionment fraction for the remaining net income of a  
3           financial organization shall include a sales factor that represents more than 50% of  
4           the apportionment fraction, as determined by rule by the department. For taxable  
5           years beginning after December 31, 2004, the apportionment fraction for the  
6           remaining net income of a financial organization is composed of a sales factor, as  
7           determined by rule by the department.

8           \***-1059/6.7\*** **SECTION 2137.** 71.04 (5) (intro.) of the statutes is amended to read:

9           71.04 (5) **PROPERTY FACTOR.** (intro.) For purposes of sub. (4) and for taxable  
10          years beginning before January 1, 2005:

11          \***-1059/6.8\*** **SECTION 2138.** 71.04 (6) (intro.) of the statutes is amended to read:

12          71.04 (6) **PAYROLL FACTOR.** (intro.) For purposes of sub. (4) and for taxable years  
13          beginning before January 1, 2005:

14          \***-1059/6.9\*** **SECTION 2139.** 71.04 (7) (d) of the statutes is amended to read:

15          71.04 (7) (d) Sales, other than sales of tangible personal property, are in this  
16          state if the income-producing activity is performed in this state. If the  
17          income-producing activity is performed both in and outside this state the sales shall  
18          be divided between those states having jurisdiction to tax such business in  
19          proportion to the direct costs of performance incurred in each such state in rendering  
20          this service. Services performed in states which do not have jurisdiction to tax the  
21          business shall be deemed to have been performed in the state to which compensation  
22          is allocated by ~~sub. s. 71.04 (6), 1999 stats.~~

23          \***-1059/6.10\*** **SECTION 2140.** 71.04 (8) (b) of the statutes is renumbered 71.04

24          (8) (b) 1. and amended to read:

**SENATE BILL 55****SECTION 2140**

1           71.04 (8) (b) 1. ~~“Public~~ For taxable years beginning before January 1, 2003,  
2           “public utility”, as used in this section, means any business entity described under  
3           subd. 2. and any business entity which owns or operates any plant, equipment,  
4           property, franchise, or license for the transmission of communications or the  
5           production, transmission, sale, delivery, or furnishing of electricity, water or steam,  
6           the rates of charges for goods or services of which have been established or approved  
7           by a federal, state or local government or governmental agency. ~~“Public~~

8           2. In this section, for taxable years beginning after December 31, 2002, “public  
9           utility” also means any business entity providing service to the public and engaged  
10          in the transportation of goods and persons for hire, as defined in s. 194.01 (4),  
11          regardless of whether or not the entity’s rates or charges for services have been  
12          established or approved by a federal, state or local government or governmental  
13          agency.

14          \*~~1059/6.11~~\* **SECTION 2141.** 71.04 (8) (c) of the statutes is amended to read:

15          71.04 (8) (c) The net business income of railroads, sleeping car companies, car  
16          line companies, pipeline companies, financial organizations, air carriers and public  
17          utilities requiring apportionment shall be apportioned pursuant to rules of the  
18          department of revenue, but the income taxed is limited to the income derived from  
19          business transacted and property located within the state.

20          \*~~1059/6.12~~\* **SECTION 2142.** 71.04 (10) of the statutes is amended to read:

21          71.04 (10) DEPARTMENT MAY WAIVE FACTOR. Where, in the case of any nonresident  
22          individual or nonresident estate or trust engaged in business within in and without  
23          the outside this state of ~~Wisconsin~~ and required to apportion its income as provided  
24          in this section, it shall be shown to the satisfaction of the department of revenue that  
25          the use of any one of the 3 factors provided under sub. (4) gives an unreasonable or

**SENATE BILL 55****SECTION 2142**

1 inequitable final average ratio because of the fact that such nonresident individual  
2 or nonresident estate or trust does not employ, to any appreciable extent in its trade  
3 or business in producing the income taxed, the factors made use of in obtaining such  
4 ratio, this factor may, with the approval of the department of revenue, be omitted in  
5 obtaining the final average ratio which is to be applied to the remaining net income.

6 This subsection does not apply to taxable years beginning after December 31, 2004.

7 **\*-0667/5.1\* SECTION 2143.** 71.05 (6) (a) 15. of the statutes is amended to read:

8 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),  
9 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx) ~~and, (3g), and (3s)~~ and not passed through  
10 by a partnership, limited liability company, or tax-option corporation that has added  
11 that amount to the partnership's, company's, or tax-option corporation's income  
12 under s. 71.21 (4) or 71.34 (1) (g).

\*\*\*\*NOTE: This is reconciled s. 71.05 (6) (a) 15. This SECTION has been affected by  
drafts with the following LRB numbers: – 0667 and – 1856.

13 **\*-0546/2.6\* SECTION 2144.** 71.05 (11) (b) of the statutes is amended to read:

14 71.05 (11) (b) The cost of the following described property, less any federal  
15 depreciation or amortization taken, may be deducted as a subtraction modification  
16 or as subtraction modifications in the year or years in which paid or accrued,  
17 dependent on the method of accounting employed: All property purchased or  
18 constructed as a waste treatment facility utilized for the treatment of industrial  
19 wastes, as defined in s. 281.01 (5), or air contaminants, as defined in s. 285.01 (1),  
20 but not for other wastes, as defined in s. 281.01 (7) ~~and approved by the department~~  
21 ~~of revenue under s. 70.11 (21) (a),~~ for the purpose of abating or eliminating pollution  
22 of surface waters, the air, or waters of the state and, if the property's owner is taxed  
23 under ch. 76, if the property is approved by the department of revenue. In case of

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1 such election, appropriate add modifications shall be made in subsequent years to  
2 reverse federal depreciation or amortization or to correct gain or loss on disposition.  
3 This paragraph is intended to apply only to depreciable property except that where  
4 wastes are disposed of through a lagoon process, lagooning costs and the cost of land  
5 containing such lagoons may be treated as depreciable property for purposes of this  
6 paragraph. In no event may any amount in excess of cost be deducted. Paragraph  
7 (a) applies to all property purchased prior to July 31, 1975, or purchased and  
8 constructed in fulfillment of a written construction contract or formal written bid,  
9 which contract was entered into or which bid was made prior to July 31, 1975.

10 \*~~1460/2.1~~\* **SECTION 2145.** 71.06 (2e) of the statutes is amended to read:

11 71.06 (2e) BRACKET INDEXING. For taxable years beginning after  
12 December 31, 1998, and before January 1, 2000, the maximum dollar amount in  
13 each tax bracket, and the corresponding minimum dollar amount in the next bracket,  
14 under subs. (1m) and (2) (c) and (d), and for taxable years beginning after  
15 December 31, 1999, the maximum dollar amount in each tax bracket, and the  
16 corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p),  
17 and (2) (e), (f), (g), and (h), shall be increased each year by a percentage equal to the  
18 percentage change between the U.S. consumer price index for all urban consumers,  
19 U.S. city average, for the month of August of the previous year and the U.S. consumer  
20 price index for all urban consumers, U.S. city average, for the month of August 1997,  
21 as determined by the federal department of labor, except that for taxable years  
22 beginning after December 31, 2000, and before January 1, 2002, the dollar amount  
23 in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall  
24 be increased each year by a percentage equal to the percentage change between the  
25 U.S. consumer price index for all urban consumers, U.S. city average, for the month

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1 of August of the previous year and the U.S. consumer price index for all urban  
2 consumers, U.S. city average, for the month of August 1999, as determined by the  
3 federal department of labor. Each amount that is revised under this subsection shall  
4 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of  
5 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased  
6 to the next higher multiple of \$10. The department of revenue shall annually adjust  
7 the changes in dollar amounts required under this subsection and incorporate the  
8 changes into the income tax forms and instructions.

9 **\*-0667/5.2\* SECTION 2146.** 71.07 (2dm) of the statutes is created to read:

10 **71.07 (2dm) DEVELOPMENT ZONE CAPITAL INVESTMENT CREDIT.** (a) In this  
11 subsection:

12 1. “Certified” means entitled under s. 560.795 (3) (a) 4. to claim tax benefits or  
13 certified under s. 560.795 (5).

14 2. “Claimant” means a person who files a claim under this subsection.

15 3. “Development zone” means a development opportunity zone under s. 560.795  
16 (1) (e).

17 4. “Previously owned property” means real property that the claimant or a  
18 related person owned during the 2 years prior to the department of commerce  
19 designating the place where the property is located as a development zone and for  
20 which the claimant may not deduct a loss from the sale of the property to, or an  
21 exchange of the property with, the related person under section 267 of the Internal  
22 Revenue Code, except that section 267 (b) of the Internal Revenue Code is modified  
23 so that if the claimant owns any part of the property, rather than 50% ownership, the  
24 claimant is subject to section 267 (a) (1) of the Internal Revenue Code for purposes  
25 of this subsection.

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1           (b) Subject to the limitations provided in this subsection and in s. 73.03 (35),  
2 for any taxable year for which the claimant is certified, a claimant may claim as a  
3 credit against the taxes imposed under s. 71.02 an amount that is equal to 3% of the  
4 following:

5           1. The purchase price of depreciable, tangible personal property.

6           2. The amount expended to acquire, construct, rehabilitate, remodel, or repair  
7 real property in a development zone.

8           (c) A claimant may claim the credit under par. (b) 1., if the tangible personal  
9 property is purchased after the claimant is certified and the personal property is  
10 used for at least 50% of its use in the claimant's business at a location in a  
11 development zone or, if the property is mobile, the property's base of operations for  
12 at least 50% of its use is at a location in a development zone.

13           (d) A claimant may claim the credit under par. (b) 2. for an amount expended  
14 to construct, rehabilitate, remodel, or repair real property, if the claimant began the  
15 physical work of construction, rehabilitation, remodeling, or repair, or any  
16 demolition or destruction in preparation for the physical work, after the place where  
17 the property is located was designated a development zone, or if the completed  
18 project is placed in service after the claimant is certified. In this paragraph, "physical  
19 work" does not include preliminary activities such as planning, designing, securing  
20 financing, researching, developing specifications, or stabilizing the property to  
21 prevent deterioration.

22           (e) A claimant may claim the credit under par. (b) 2. for an amount expended  
23 to acquire real property, if the property is not previously owned property and if the  
24 claimant acquires the property after the place where the property is located was

**SENATE BILL 55****SECTION 2146**

1 designated a development zone, or if the completed project is placed in service after  
2 the claimant is certified.

3 (f) No credit may be allowed under this subsection unless the claimant includes  
4 with the claimant's return:

5 1. A copy of a verification from the department of commerce that the claimant  
6 may claim tax benefits under s. 560.795 (3) (a) 4. or is certified under s. 560.795 (5).

7 2. A statement from the department of commerce verifying the purchase price  
8 of the investment and verifying that the investment fulfills the requirements under  
9 par. (b).

10 (g) In calculating the credit under par. (b) a claimant shall reduce the amount  
11 expended to acquire property by a percentage equal to the percentage of the area of  
12 the real property not used for the purposes for which the claimant is certified and  
13 shall reduce the amount expended for other purposes by the amount expended on the  
14 part of the property not used for the purposes for which the claimant is certified.

15 (h) The carry-over provisions of s. 71.28 (4) (e) and (f) as they relate to the credit  
16 under s. 71.28 (4) relate to the credit under this subsection.

17 (i) Partnerships, limited liability companies, and tax-option corporations may  
18 not claim the credit under this subsection, but the eligibility for, and the amount of,  
19 that credit shall be determined on the basis of their economic activity, not that of their  
20 shareholders, partners, or members. The corporation, partnership, or limited  
21 liability company shall compute the amount of credit that may be claimed by each  
22 of its shareholders, partners, or members and provide that information to its  
23 shareholders, partners, or members. Partners, members of limited liability  
24 companies, and shareholders of tax-option corporations may claim the credit based  
25 on the partnership's, company's, or corporation's activities in proportion to their

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1 ownership interest and may offset it against the tax attributable to their income from  
2 the partnership's, company's, or corporation's business operations in the  
3 development zone and against the tax attributable to their income from the  
4 partnership's, company's, or corporation's directly related business operations.

5 (j) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits  
6 becomes ineligible for such tax benefits, or if a person's certification under s. 560.795  
7 (5) is revoked, that person may claim no credits under this subsection for the taxable  
8 year that includes the day on which the person becomes ineligible for tax benefits,  
9 the taxable year that includes the day on which the certification is revoked, or  
10 succeeding taxable years, and that person may carry over no unused credits from  
11 previous years to offset tax under this chapter for the taxable year that includes the  
12 day on which the person becomes ineligible for tax benefits, the taxable year that  
13 includes the day on which the certification is revoked, or succeeding taxable years.

14 (k) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits  
15 or certified under s. 560.795 (5) ceases business operations in the development zone  
16 during any of the taxable years that that zone exists, that person may not carry over  
17 to any taxable year following the year during which operations cease any unused  
18 credits from the taxable year during which operations cease or from previous taxable  
19 years.

20 (L) Section 71.28 (4) (g) and (h) as it applies to the credit under s. 71.28 (4)  
21 applies to the credit under this subsection.

22 ~~\*-0669/1.1\*~~ **SECTION 2147.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

23 71.07 (2dx) (a) 5. "Member of a targeted group" means ~~a person under sub. (2dj)~~  
24 (am) 1., a person who resides in an empowerment zone, or an enterprise community,  
25 that the U.S. government designates, a person who is employed in an unsubsidized

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1 job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin  
2 works employment position, a person who is employed in a trial job, as defined in s.  
3 49.141 (1) (n), or a person who is eligible for child care assistance under s. 49.155, a  
4 person who is a vocational rehabilitation referral, an economically disadvantaged  
5 youth, an economically disadvantaged veteran, a supplemental security income  
6 recipient, a general assistance recipient, an economically disadvantaged ex-convict,  
7 a qualified summer youth employee, as defined in 26 USC 51 (d) (7), or a food stamp  
8 recipient; if the person has been certified in the manner under sub. (2dj) (am) 3. by  
9 a designated local agency, as defined in sub. (2dj) (am) 2.

10 \***-1856/6.1\*** **SECTION 2148.** 71.07 (3g) of the statutes is created to read:

11 71.07 (3g) TECHNOLOGY ZONES CREDIT. (a) Subject to the limitations under this  
12 subsection and ss. 73.03 (35m) and 560.96, a business that is certified under s. 560.96  
13 (3) may claim as a credit against the taxes imposed under s. 71.02 an amount equal  
14 to the sum of the following, as established under s. 560.96 (3) (c):

15 1. The amount of real and personal property taxes imposed under s. 70.01 that  
16 the business paid in the taxable year.

17 2. The amount of income and franchise taxes imposed under s. 71.02 that the  
18 business paid in the taxable year.

19 3. The amount of sales and use taxes imposed under ss. 77.52, 77.53, and 77.71  
20 that the business paid in the taxable year.

21 (b) The department of revenue shall notify the department of commerce of all  
22 claims under this subsection.

23 (c) Section 71.28 (4) (f), (g), and (h), as it applies to the credit under s. 71.28 (4),  
24 applies to the credit under par. (a).

25 \***-0659/1.1\*** **SECTION 2149.** 71.07 (7) (b) of the statutes is amended to read:

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1           71.07 (7) (b) If a resident individual, estate or trust pays a net income tax to  
2 another state, that resident individual, estate or trust may credit the net tax paid to  
3 that other state on that income against the net income tax otherwise payable to the  
4 state on income of the same year. The credit may not be allowed unless the income  
5 taxed by the other state is also considered income for Wisconsin tax purposes. The  
6 credit may not be allowed unless claimed within the time provided in s. 71.75 (2), but  
7 s. 71.75 (4) does not apply to those credits. For purposes of this paragraph, amounts  
8 declared and paid pursuant to under the income tax law of another state ~~shall be~~  
9 ~~deemed~~ are considered a net income tax paid to that other state only in the year in  
10 which the income tax return for that state was required to be filed. Income and  
11 franchise taxes paid to another state by a tax-option corporation, partnership, or  
12 limited liability company that is treated as a partnership may be claimed as a credit  
13 under this paragraph by that corporation's shareholders, that partnership's  
14 partners, or that limited liability company's members who are residents of this state  
15 and who otherwise qualify under this paragraph.

16           \*–1256/5.8\* **SECTION 2150.** 71.07 (7m) of the statutes is created to read:

17           71.07 (7m) TAX RELIEF FUND TAX CREDIT. (a) *Definitions.* In this subsection:

- 18           1. "Claimant" means an individual taxpayer who is not a dependent.
- 19           2. "Credit unit" means an amount calculated by the department by dividing the  
20 amount certified under par. (c) 3. by the sum of all claimants, all spouses of claimants,  
21 and all dependents.
- 22           3. "Department" means the department of revenue.
- 23           4. "Dependent" means an individual who is claimed by the claimant as a  
24 dependent under section 151 (c) of the Internal Revenue Code.

**SENATE BILL 55****SECTION 2150**

1           (b) *Filing claims.* Subject to the limitations and conditions provided in this  
2 subsection, a claimant, or a claimant and his or her spouse, may claim as a credit  
3 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount  
4 determined by the department under par. (c). One credit amount may be claimed by  
5 each claimant, by the claimant's spouse, and for each dependent of a claimant. No  
6 credit may be claimed by a dependent.

7           (c) *Determination of credit amount.* 1. Not later than September 1 each year,  
8 the secretary of administration shall certify to the secretary of the department the  
9 amount that is in the tax relief fund under s. 25.63.

10           2. If the amount of the certification is \$25,000,000 or less, the amount that may  
11 be claimed in that taxable year is zero.

12           3. If the amount of the certification exceeds \$25,000,000, the department shall  
13 determine the credit amount for that taxable year. The credit amount shall be based  
14 on the credit unit, but shall be modified such that the certified amount in the tax  
15 relief fund is expended as fully as possible and that the credit amount for each  
16 claimant, spouse of a claimant, and dependent of a claimant is rounded down to the  
17 nearest whole dollar amount.

18           (d) *Certification of amounts claimed.* Not later than August 15 of the year  
19 following the year in which the department determines a credit amount under par.

20 (c) 3., the department shall determine the amount of revenue lost because of credits  
21 claimed in the taxable year to which that credit amount relates. The amount of  
22 revenue lost shall be certified to the secretary of administration.

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

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

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

5           \*–1256/5.9\* **SECTION 2151.** 71.10 (4) (dt) of the statutes is created to read:

6           71.10 (4) (dt) Tax relief fund credit under s. 71.07 (7m).

7           \*–0667/5.3\* **SECTION 2152.** 71.10 (4) (grb) of the statutes is created to read:

8           71.10 (4) (grb) Development zone capital investment credit under s. 71.07  
9 (2dm).

10          \*–1856/6.2\* **SECTION 2153.** 71.10 (4) (grd) of the statutes is created to read:

11          71.10 (4) (grd) Technology zones credit under s. 71.07 (3g).

12          \*–1726/1.1\* **SECTION 2154.** 71.14 (3) (intro.) of the statutes is amended to 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 and were administered in this state before October 29, 1999, shall be  
16 considered resident at the place where the trust is being administered. The following  
17 trusts shall be considered to be administered in the state of domicile of the corporate  
18 trustee of the trust at any time that the grantor of the trust is not a resident of this  
19 state:

20          \*–1726/1.2\* **SECTION 2155.** 71.14 (3m) (a) (intro.) of the statutes is amended  
21 to read:

22          71.14 (3m) (a) (intro.) Subject to par. (b) and except as provided in sub. (2) and  
23 s. 71.04 (1) (b) 2., only the following trusts, or portions of trusts, that from 1999 WI  
24 Act 185 become irrevocable on or after October 29, 1999, or that became irrevocable

**SENATE BILL 55****SECTION 2155**

1 before October 29, 1999, and are first administered in this state on or after October  
2 29, 1999, are resident of this state:

3 **\*-1726/1.3\* SECTION 2156.** 71.14 (3m) (b) 2. of the statutes is amended to read:  
4 71.14 **(3m)** (b) 2. Is irrevocable if the power to revest title, as described in ~~par.~~  
5 ~~(a)~~ subd. 1., does not exist.

6 **\*-0667/5.4\* SECTION 2157.** 71.21 (4) of the statutes is amended to read:  
7 71.21 **(4)** Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),  
8 (2dj), (2dL), (2dm), (2ds), (2dx) and, (3g), and (3s) and passed through to partners  
9 shall be added to the partnership's income.

\*\*\*\*NOTE: This is reconciled s. 71.21 (4). This SECTION has been affected by drafts  
with the following LRB numbers: – 0667 and – 1856.

10 **\*-1493/1.1\* SECTION 2158.** 71.22 (1r) of the statutes is amended to read:  
11 71.22 **(1r)** “Doing business in this state” includes issuing credit, debit, or travel  
12 and entertainment cards to customers in this state; owning, directly or indirectly, a  
13 general or limited partnership interest in a partnership that does business in this  
14 state, regardless of the percentage of ownership; and owning, directly or indirectly,  
15 an interest in a limited liability company that does business in this state, regardless  
16 of the percentage of ownership.

17 **\*-0538/2.1\* SECTION 2159.** 71.22 (6m) of the statutes is created to read:  
18 71.22 **(6m)** “Member” does not include a member of a limited liability company  
19 treated as a corporation under sub. (1).

20 **\*-0538/2.2\* SECTION 2160.** 71.22 (7m) of the statutes is created to read:  
21 71.22 **(7m)** “Partner” does not include a partner of a publicly traded  
22 partnership treated as a corporation under sub. (1).

**SENATE BILL 55****SECTION 2161**

1           \*–1059/6.13\* **SECTION 2161.** 71.25 (6) of the statutes is renumbered 71.25 (6)  
2 (intro.) and amended to read:

3           **71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA.**  
4 (intro.) Corporations engaged in business within and without the state shall be taxed  
5 only on such income as is derived from business transacted and property located  
6 within the state. The amount of such income attributable to Wisconsin may be  
7 determined by an allocation and separate accounting thereof, when the business of  
8 such corporation within the state is not an integral part of a unitary business, but  
9 the department of revenue may permit an allocation and separate accounting in any  
10 case in which it is satisfied that the use of such method will properly reflect the  
11 income taxable by this state. In all cases in which allocation and separate accounting  
12 is not permissible, the determination shall be made in the following manner: for all  
13 businesses except air carriers, financial organizations, pipeline companies, public  
14 utilities, railroads, sleeping car companies, car line companies and corporations or  
15 associations that are subject to a tax on unrelated business income under s. 71.26 (1)  
16 (a) there shall first be deducted from the total net income of the taxpayer the part  
17 thereof (less related expenses, if any) that follows the situs of the property or the  
18 residence of the recipient. The remaining net income shall be apportioned to  
19 ~~Wisconsin this state by use of an apportionment fraction composed of a sales factor~~  
20 ~~under sub. (9) representing 50% of the fraction, a property factor under sub. (7)~~  
21 ~~representing 25% of the fraction and a payroll factor under sub. (8) representing 25%~~  
22 ~~of the fraction. the following:~~

23           \*–1059/6.14\* **SECTION 2162.** 71.25 (6) (a) of the statutes is created to read:

24           **71.25 (6) (a)** For taxable years beginning before January 1, 2003, an  
25 apportionment fraction composed of a sales factor under sub. (9) representing 50%

**SENATE BILL 55****SECTION 2162**

1 of the fraction, a property factor under sub. (7) representing 25% of the fraction, and  
2 a payroll factor under sub. (8) representing 25% of the fraction.

3 **\*-1059/6.15\* SECTION 2163.** 71.25 (6) (b) of the statutes is created to read:

4 71.25 (6) (b) For taxable years beginning after December 31, 2002, and before  
5 January 1, 2004, an apportionment fraction composed of a sales factor under sub. (9)  
6 representing 60% of the fraction, a property factor under sub. (7) representing 20%  
7 of the fraction, and a payroll factor under sub. (8) representing 20% of the fraction.

8 **\*-1059/6.16\* SECTION 2164.** 71.25 (6) (c) of the statutes is created to read:

9 71.25 (6) (c) For taxable years beginning after December 31, 2003, and before  
10 January 1, 2005, an apportionment fraction composed of a sales factor under sub. (9)  
11 representing 80% of the fraction, a property factor under sub. (7) representing 10%  
12 of the fraction, and a payroll factor under sub. (8) representing 10% of the fraction.

13 **\*-1059/6.17\* SECTION 2165.** 71.25 (6) (d) of the statutes is created to read:

14 71.25 (6) (d) For taxable years beginning after December 31, 2004, an  
15 apportionment fraction composed of the sales factor under sub. (9).

16 **\*-1059/6.18\* SECTION 2166.** 71.25 (6) (e) of the statutes is created to read:

17 71.25 (6) (e) For taxable years beginning after December 31, 2002, and before  
18 January 1, 2005, the apportionment fraction for the remaining net income of a  
19 financial organization shall include a sales factor that represents more than 50% of  
20 the apportionment fraction, as determined by rule by the department. For taxable  
21 years beginning after December 31, 2004, the apportionment fraction for the  
22 remaining net income of a financial organization is composed of a sales factor, as  
23 determined by rule by the department.

24 **\*-1059/6.19\* SECTION 2167.** 71.25 (7) (intro.) of the statutes is amended to  
25 read:

**SENATE BILL 55****SECTION 2167**

1           71.25 (7) PROPERTY FACTOR. (intro.) For purposes of sub. (5) (6) and for taxable  
2 years beginning before January 1, 2005:

3           \*–1059/6.20\* **SECTION 2168.** 71.25 (8) (intro.) of the statutes is amended to  
4 read:

5           71.25 (8) PAYROLL FACTOR. (intro.) For purposes of sub. (5) (6) and for taxable  
6 years beginning before January 1, 2005:

7           \*–1059/6.21\* **SECTION 2169.** 71.25 (9) (d) of the statutes is amended to read:

8           71.25 (9) (d) Sales, other than sales of tangible personal property, are in this  
9 state if the income-producing activity is performed in this state. If the  
10 income-producing activity is performed both in and outside this state the sales shall  
11 be divided between those states having jurisdiction to tax such business in  
12 proportion to the direct costs of performance incurred in each such state in rendering  
13 this service. Services performed in states which do not have jurisdiction to tax the  
14 business shall be deemed to have been performed in the state to which compensation  
15 is allocated by ~~sub. s.~~ 71.25 (8), 1999 stats.

16           \*–1059/6.22\* **SECTION 2170.** 71.25 (10) (b) of the statutes is renumbered 71.25  
17 (10) (b) 1. and amended to read:

18           71.25 (10) (b) 1. In this section, for taxable years beginning before January 1,  
19 2003, “public utility” means any business entity described under subd. 2. and any  
20 business entity which owns or operates any plant, equipment, property, franchise,  
21 or license for the transmission of communications or the production, transmission,  
22 sale, delivery, or furnishing of electricity, water or steam the rates of charges for  
23 goods or services of which have been established or approved by a federal, state or  
24 local government or governmental agency. “Public

**SENATE BILL 55****SECTION 2170**

1           2. In this section, for taxable years beginning after December 31, 2002, “public  
2 utility” also means any business entity providing service to the public and engaged  
3 in the transportation of goods and persons for hire, as defined in s. 194.01 (4),  
4 regardless of whether or not the entity’s rates or charges for services have been  
5 established or approved by a federal, state or local government or governmental  
6 agency.

7           \***-1059/6.23\*** **SECTION 2171.** 71.25 (10) (c) of the statutes is amended to read:

8           71.25 (10) (c) The net business income of railroads, sleeping car companies, car  
9 line companies, pipeline companies, financial organizations, air carriers and public  
10 utilities requiring apportionment shall be apportioned pursuant to rules of the  
11 department of revenue, but the income taxed is limited to the income derived from  
12 business transacted and property located within the state.

13           \***-1059/6.24\*** **SECTION 2172.** 71.25 (11) of the statutes is amended to read:

14           71.25 (11) ~~DEPARTMENT MAY WAIVE FACTOR.~~ Where, in the case of any corporation  
15 engaged in business ~~within in~~ in and ~~without the~~ outside this state of Wisconsin and  
16 required to apportion its income as provided in sub. (6), it shall be shown to the  
17 satisfaction of the department of revenue that the use of any one of the 3 factors  
18 provided in sub. (6) gives an unreasonable or inequitable final average ratio because  
19 of the fact that such corporation does not employ, to any appreciable extent in its  
20 trade or business in producing the income taxed, the factors made use of in obtaining  
21 such ratio, this factor may, with the approval of the department of revenue, be  
22 omitted in obtaining the final average ratio which is to be applied to the remaining  
23 net income. This subsection does not apply to taxable years beginning after  
24 December 31, 2004.

25           \***-1493/1.2\*** **SECTION 2173.** 71.25 (15) of the statutes is created to read: