

(D) cont.

- 1 ***b0345/1.2* 704.** Page 630, line 20: delete “whichever is greater”.
- 2 ***b0173/1.29* 705.** Page 631, line 25: delete that line.
- 3 ***b0173/1.30* 706.** Page 632, line 1: delete lines 1 to 4.
- 4 ***b0351/P1.7* 707.** Page 633, line 10: delete that line and substitute “2. and,
- 5 (d), (df), and (dh) and research expenses used in”.
- 6 ***b0172/3.25* 708.** Page 634, line 17: delete the material beginning with that
- 7 line and ending with page 635, line 18.
- 8 ***b0348/1.1* 709.** Page 635, line 25: delete “~~DAIRY~~ LIVESTOCK” and substitute
- 9 “DAIRY AND LIVESTOCK”.
- 10 ***b0348/1.2* 710.** Page 636, line 1: delete lines 1 to 20 and substitute:
- 11 ***b0348/1.2*** “**SECTION 1310b.** 71.07 (3n) (a) 2. (intro.) of the statutes is
- 12 amended to read:
- 13 71.07 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
- 14 construction, the improvement, or the acquisition of buildings or facilities, or the
- 15 acquisition of equipment, for dairy animal housing, confinement, animal feeding,
- 16 milk production, or waste management, including the following, if used exclusively
- 17 related to dairy animals and if acquired and placed in service in this state during
- 18 taxable years that begin after December 31, 2003, and before January 1, 2010:
- 19 ***b0348/1.2* SECTION 1310c.** 71.07 (3n) (a) 4. of the statutes is created to read:
- 20 71.07 (3n) (a) 4. “Livestock” means cattle, not including dairy animals; swine;
- 21 poultry, not including farm–raised game birds or ratites; fish that are raised in
- 22 aquaculture facilities; sheep; and goats.
- 23 ***b0348/1.2* SECTION 1310d.** 71.07 (3n) (a) 5. of the statutes is created to read:

1 71.07 (3n) (a) 5. “Livestock farm modernization or expansion” means the
2 construction, the improvement, or the acquisition of buildings or facilities, or the
3 acquisition of equipment, for livestock housing, confinement, feeding, or waste
4 management, including the following, if used exclusively related to livestock and if
5 acquired and placed in service in this state during taxable years that begin after
6 December 31, 2005, and before January 1, 2012:

7 a. Birthing structures.

8 b. Rearing structures.

9 c. Feedlot structures.

10 d. Feed storage and handling equipment.

11 e. Fences.

12 f. Watering facilities.

13 g. Scales.

14 h. Manure pumping and storage facilities.

15 i. Digesters.

16 j. Equipment used to produce energy.

17 k. Fish hatchery buildings.

18 L. Fish processing buildings.

19 m. Fish rearing ponds.

20 ***b0348/1.2* SECTION 1310e.** 71.07 (3n) (a) 6. of the statutes is created to read:

21 71.07 (3n) (a) 6. a. For taxable years that begin after December 31, 2003, and
22 before January 1, 2006, “used exclusively,” related to dairy animals, means used to
23 the exclusion of all other uses except for use not exceeding 5 percent of total use.

1 b. For taxable years that begin after December 31, 2005, and before January
2 1, 2010, “used exclusively,” related to livestock, dairy animals, or both, means used
3 to the exclusion of all other uses except for use not exceeding 5 percent of total use.

4 c. For taxable years that begin after December 31, 2009, and before January
5 1, 2012, “used exclusively,” related to livestock, means used to the exclusion of all
6 other uses except for use not exceeding 5 percent of total use.

7 ***b0348/1.2* SECTION 1311b.** 71.07 (3n) (b) of the statutes is renumbered 71.07
8 (3n) (b) 1.

9 ***b0348/1.2* SECTION 1311c.** 71.07 (3n) (b) 2. of the statutes is created to read:
10 71.07 (3n) (b) 2. Subject to the limitations provided in this subsection, for
11 taxable years that begin after December 31, 2005, and before January 1, 2012, a
12 claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an
13 amount equal to 10 percent of the amount the claimant paid in the taxable year for
14 livestock farm modernization or expansion related to the operation of the claimant’s
15 livestock farm.

16 ***b0348/1.2* SECTION 1311d.** 71.07 (3n) (e) of the statutes is renumbered 71.07
17 (3n) (e) 1. and amended to read:

18 71.07 (3n) (e) 1. Partnerships, limited liability companies, and tax-option
19 corporations may not claim the credit under this subsection, but the eligibility for,
20 and the amount of, the credit are based on their payment of expenses under par. (b),
21 except that the aggregate amount of credits that the entity may compute shall not
22 exceed \$50,000. A partnership, limited liability company, or tax-option corporation
23 shall compute the amount of credit that each of its partners, members, or
24 shareholders may claim and shall provide that information to each of them.

1 Partners, members of limited liability companies, and shareholders of tax-option
2 corporations may claim the credit in proportion to their ownership interest.

3 *b0348/1.2* SECTION 1311e. 71.07 (3n) (e) 2. of the statutes is created to read:

4 71.07 (3n) (e) 2. If 2 or more persons own and operate the dairy or livestock
5 farm, each person may claim a credit under par. (b) in proportion to his or her
6 ownership interest, except that the aggregate amount of the credits claimed by all
7 persons who own and operate the farm shall not exceed \$50,000.”.

8 *b0349/2.3* 711. Page 636, line 20: after that line insert:

9 *b0349/2.3* “SECTION 1311j. 71.07 (6e) of the statutes is created to read:

10 71.07 (6e) VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT. (a)

11 *Definitions.* In this subsection:

12 1. “Claimant” means an eligible unremarried surviving spouse or an eligible
13 veteran who files a claim under this subsection.

14 2. “Eligible unremarried surviving spouse” means an unremarried surviving
15 spouse of one of the following, as verified by the department of veterans affairs:

16 a. An individual who had served on active duty in the U.S. armed forces or in
17 forces incorporated as part of the U.S. armed forces, who was a resident of this state
18 at the time of entry into that active service, and who, while a resident of this state,
19 died while on active duty.

20 b. An individual who had served on active duty under honorable conditions in
21 the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who
22 was a resident of this state at the time of entry into that active service; who was at
23 least 65 years of age at the time of his or her death or would have been 65 years of
24 age at the close of the year in which the death occurred; who was a resident of this

1 state at the time of his or her death; and who had a service-connected disability
2 rating of 100 percent under 38 USC 1114 or 1134.

3 c. An individual who had served in the national guard or a reserve component
4 of the U.S. armed forces, who was a resident of this state at the time of entry into that
5 service, and who, while a resident of this state, died in the line of duty while on active
6 or inactive duty for training purposes.

7 3. “Eligible veteran” means an individual who is at least 65 years of age and
8 who is verified by the department of veterans affairs as meeting all of the following
9 conditions:

10 a. Served on active duty under honorable conditions in the U.S. armed forces
11 or in forces incorporated in the U.S. armed forces.

12 b. Was a resident of this state at the time of entry into that active service.

13 c. Is currently a resident of this state for purposes of receiving veterans benefits
14 under ch. 45.

15 d. Has a service-connected disability rating of 100 percent under 38 USC 1114
16 or 1134.

17 4. “Principal dwelling” has the meaning given in sub. (9) (a) 2.

18 5. “Property taxes” means real and personal property taxes, exclusive of special
19 assessments, delinquent interest, and charges for service, paid by a claimant on the
20 claimant’s principal dwelling in this state during the taxable year for which credit
21 under this subsection is claimed, less any property taxes paid which are properly
22 includable as a trade or business expense under section 162 of the Internal Revenue
23 Code. If the principal dwelling on which the taxes were paid is owned by 2 or more
24 persons or entities as joint tenants or tenants in common or is owned by spouses as
25 marital property, “property taxes” is that part of property taxes paid that reflects the

1 ownership percentage of the claimant. If the principal dwelling is sold during the
2 taxable year, the “property taxes” for the seller and buyer shall be the amount of the
3 tax prorated to each in the closing agreement pertaining to the sale or, if not so
4 provided for in the closing agreement, the tax shall be prorated between the seller
5 and buyer in proportion to months of their respective ownership. “Property taxes”
6 includes monthly parking permit fees in respect to a principal dwelling collected
7 under s. 66.0435 (3) (c).

8 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
9 claimant may claim as a credit against the tax imposed under s. 71.02 the amount
10 of the claimant’s property taxes. If the allowable amount of the claim exceeds the
11 income taxes otherwise due on the claimant’s income, the amount of the claim not
12 used as an offset against those taxes shall be certified by the department of revenue
13 to the department of administration for payment to the claimant by check, share
14 draft, or other draft from the appropriation under s. 20.835 (2) (em).

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

17 2. No credit may be allowed under this subsection if the individual, or the
18 individual’s spouse, files a claim under sub. (3m) or (9) or subch. VIII or IX that
19 relates to the same taxable year for which a claim is made under this subsection.

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

22 ***b0355/1.3* 712.** Page 636, line 20: after that line insert:

23 ***b0355/1.3* “SECTION 1311e.** 71.07 (5) (a) 15. of the statutes is amended to
24 read:

1 71.07 (5) (a) 15. The amount claimed as a deduction for medical care insurance
2 under section 213 of the Internal Revenue Code that is exempt from taxation under
3 s. 71.05 (6) (b) 17. to 20., 35., 36., 37., and 38. and the amount claimed as a deduction
4 for a long-term care insurance policy under section 213 (d) (1) (D) of the Internal
5 Revenue Code, as defined in section 7702B (b) of the Internal Revenue Code that is
6 exempt from taxation under s. 71.05 (6) (b) 26.”.

7 ***b0359/1.1* 713.** Page 636, line 20: after that line insert:

8 ***b0359/1.1* “SECTION 1311m.** 71.07 (6m) (b) of the statutes is renumbered
9 71.07 (6m) (b) (intro.) and amended to read:

10 71.07 (6m) (b) *Filing claims.* (intro.) Subject to the limitations and conditions
11 provided in this subsection, a claimant may claim as a credit against the tax imposed
12 under s. 71.02, up to the amount of those taxes, one of the following amounts:

13 1. For taxable years beginning before January 1, 2006, an amount up to \$200
14 of military income for services performed by the claimant while he or she is stationed
15 outside of the United States.

16 ***b0359/1.1* SECTION 1311n.** 71.07 (6m) (b) 2. of the statutes is created to read:

17 71.07 (6m) (b) 2. For taxable years beginning after December 31, 2005, an
18 amount up to \$300 of military income for services performed by the claimant while
19 he or she is stationed outside of the United States.”.

20 ***b0362/P3.1* 714.** Page 636, line 20: after that line insert:

21 ***b0362/P3.1* “SECTION 1311m.** 71.07 (5g) of the statutes is created to read:

22 71.07 (5g) HEALTH INSURANCE RISK-SHARING PLAN ASSESSMENTS CREDIT. (a)
23 *Definitions.* In this subsection, “claimant” means a partner, limited liability
24 company member, or tax-option corporation shareholder who files a claim under this

1 subsection and who is a partner, member, or shareholder of an entity that is an
2 insurer, as defined in s. 149.10 (5).

3 (b) *Filing claims.* Subject to the limitations provided under this subsection, for
4 taxable years beginning after December 31, 2005, a claimant may claim as a credit
5 against the taxes imposed under s. 71.02 an amount that is equal to a percentage of
6 the amount of the assessment under s. 149.13 that the claimant paid in the taxable
7 year, as determined under par. (c).

8 (c) *Limitations.* 1. The department of revenue, in consultation with the office
9 of the commissioner of insurance, shall determine the percentage under par. (b) for
10 each claimant for each taxable year so that the cost of the credit under this subsection
11 and ss. 71.28 (5g), 71.47 (5g), and 76.655 is as close as practicable to \$2,000,000 in
12 the 2006–07 fiscal year and \$5,000,000 in each fiscal year thereafter.

13 2. Partnerships, limited liability companies, and tax–option corporations may
14 not claim the credit under this subsection, but the eligibility for, and the amount of,
15 the credit are based on their payment of amounts described under par. (b). A
16 partnership, limited liability company, or tax–option corporation shall compute the
17 amount of credit that each of its partners, members, or shareholders may claim and
18 shall provide that information to each of them. Partners, members of limited liability
19 companies, and shareholders of tax–option corporations may claim the credit in
20 proportion to their ownership interests.

21 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
22 s. 71.28 (4), applies to the credit under this subsection.”.

23 *b0349/2.4* **715.** Page 637, line 2: after that line insert:

1 ***b0349/2.4*** “SECTION 1312m. 71.08 (1) (intro.) of the statutes is amended to
2 read:

3 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
4 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
5 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3n), (3s),
6 (3t), (5b), (5d), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx),
7 (1fd), (2m), (3), (3n), and (3t) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx),
8 (1fd), (2m), (3), (3n), and (3t) and subchs. VIII and IX and payments to other states
9 under s. 71.07 (7), is less than the tax under this section, there is imposed on that
10 natural person, married couple filing jointly, trust, or estate, instead of the tax under
11 s. 71.02, an alternative minimum tax computed as follows:

12 ***b0349/2.4*** SECTION 1312u. 71.10 (4) (i) of the statutes is amended to read:

13 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
14 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
15 tax relief credit under s. 71.07 (3m), farmers’ drought property tax credit under s.
16 71.07 (2fd), veterans and surviving spouses property tax credit under s. 71.07 (6e),
17 earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09,
18 and taxes withheld under subch. X.”.

19 ***b0362/P3.2*** **716.** Page 637, line 2: after that line insert:

20 ***b0362/P3.2*** “SECTION 1312m. 71.10 (4) (cp) of the statutes is created to read:

21 71.10 (4) (cp) Health insurance risk-sharing plan assessments credit under s.
22 71.07 (5g).”.

23 ***b0362/P3.3*** **717.** Page 641, line 18: after that line insert:

24 ***b0362/P3.3*** “SECTION 1319m. 71.21 (4) of the statutes is amended to read:

1 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
2 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), ~~and (5b), and (5g)~~ and passed
3 through to partners shall be added to the partnership's income.”.

4 ***b0351/P1.8* 718.** Page 641, line 21: delete “, (dg),”.

5 ***b0351/P1.9* 719.** Page 642, line 4: delete “, (dg),”.

6 ***b0347/2.14* 720.** Page 650, line 14: delete “and P.L.” and substitute “P.L.”.

7 ***b0347/2.15* 721.** Page 650, line 15: after “P.L. 108–357,” insert “and P.L.
8 108–375,”.

9 ***b0347/2.16* 722.** Page 651, line 7: delete “and P.L.” and substitute “P.L.”.

10 ***b0347/2.17* 723.** Page 651, line 8: after “108–357” insert “, and P.L.
11 108–375”.

12 ***b0347/2.18* 724.** Page 651, line 16: delete “and P.L.” and substitute “P.L.”.

13 ***b0347/2.19* 725.** Page 651, line 17: after “108–357,” insert “and P.L.
14 108–375,”.

15 ***b0347/2.20* 726.** Page 651, line 21: delete “108–311, and” and substitute
16 “108–311,”.

17 ***b0347/2.21* 727.** Page 651, line 23: after “108–357,” insert “and P.L.
18 108–375,”.

19 ***b0347/2.22* 728.** Page 652, line 12: after “108–357,” insert “P.L. 108–375,”.

20 ***b0347/2.23* 729.** Page 653, line 4: after “108–357,” insert “P.L. 108–375,”.

21 ***b0347/2.24* 730.** Page 653, line 12: after “108–357,” insert “P.L. 108–375,”.

22 ***b0347/2.25* 731.** Page 653, line 15: after “108–357,” insert “P.L. 108–375,”.

- 1 ***b0347/2.26* 732.** Page 654, line 19: after “108–357,” insert “P.L. 108–375.”
- 2 ***b0347/2.27* 733.** Page 662, line 24: delete “and”.
- 3 ***b0347/2.28* 734.** Page 662, line 25: after “108–357,” insert “and P.L.
- 4 108–375,”.
- 5 ***b0347/2.29* 735.** Page 663, line 15: delete “and P.L.” and substitute “P.L.”.
- 6 ***b0347/2.30* 736.** Page 663, line 16: after “108–357” insert “, and P.L.
- 7 108–375”.
- 8 ***b0347/2.31* 737.** Page 663, line 24: delete “and P.L.” and substitute “P.L.”.
- 9 ***b0347/2.32* 738.** Page 663, line 25: after “108–357,” insert “and P.L.
- 10 108–375,”.
- 11 ***b0347/2.33* 739.** Page 664, line 4: delete “and P.L.” and substitute “P.L.”.
- 12 ***b0347/2.34* 740.** Page 664, line 5: after “108–357,” insert “and P.L.
- 13 108–375,”.
- 14 ***b0347/2.35* 741.** Page 664, line 19: after “108–357,” insert “P.L. 108–375,”.
- 15 ***b0347/2.36* 742.** Page 665, line 11: after “108–357,” insert “P.L. 108–375,”.
- 16 ***b0347/2.37* 743.** Page 665, line 18: after “108–357,” insert “P.L. 108–375,”.
- 17 ***b0347/2.38* 744.** Page 665, line 22: after “108–357,” insert “P.L. 108–375,”.
- 18 ***b0347/2.39* 745.** Page 667, line 1: after “108–357,” insert “P.L. 108–375,”.
- 19 ***b0351/P1.10* 746.** Page 667, line 12: delete “, (dg),”.
- 20 ***b0351/P1.11* 747.** Page 667, line 16: delete the material beginning with
- 21 that line and ending on page 669, line 14, and substitute:

1 ***b0351/P1.11*** “SECTION 1344v. 71.25 (9) (d) of the statutes is amended to
2 read:

3 71.25 (9) (d) Sales Except as provided in pars. (df) and (dh), sales, other than
4 sales of tangible personal property, are in this state if the income-producing activity
5 is performed in this state. If the income-producing activity is performed both in and
6 outside this state the sales shall be divided between those states having jurisdiction
7 to tax such business in proportion to the direct costs of performance incurred in each
8 such state in rendering this service. ~~Services performed in states which do not have~~
9 ~~jurisdiction to tax the business shall be deemed to have been performed in the state~~
10 ~~to which compensation is allocated by s. 71.25 (8), 2001 stats.”.~~

11 ***b0351/P1.12* 748.** Page 670, line 9: delete the material beginning with that
12 line and ending on page 671, line 6.

13 ***b0351/P1.13* 749.** Page 672, line 4: delete lines 4 to 20.

14 ***b0301/1.6* 750.** Page 672, line 20: after that line insert:

15 ***b0301/1.6*** “SECTION 1354n. 71.26 (1) (bn) of the statutes is created to read:
16 71.26 (1) (bn) *Health Insurance Risk-Sharing Plan.* Income of the
17 organization administering the Health Insurance Risk-Sharing Plan under ch.
18 149.”.

19 ***b0362/P3.4* 751.** Page 672, line 20: after that line insert:

20 ***b0362/P3.4*** “SECTION 1354m. 71.26 (2) (a) of the statutes is amended to read:
21 71.26 (2) (a) *Corporations in general.* The “net income” of a corporation means
22 the gross income as computed under the Internal Revenue Code as modified under
23 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
24 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)

1 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
2 under this paragraph at the time that the taxpayer first claimed the credit plus the
3 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
4 (1ds), (1dx), (3g), (3n), (3t), and (5b), (5g) and not passed through by a partnership,
5 limited liability company, or tax-option corporation that has added that amount to
6 the partnership's, limited liability company's, or tax-option corporation's income
7 under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from the sale or other
8 disposition of assets the gain from which would be wholly exempt income, as defined
9 in sub. (3) (L), if the assets were sold or otherwise disposed of at a gain and minus
10 deductions, as computed under the Internal Revenue Code as modified under sub.
11 (3), plus or minus, as appropriate, an amount equal to the difference between the
12 federal basis and Wisconsin basis of any asset sold, exchanged, abandoned, or
13 otherwise disposed of in a taxable transaction during the taxable year, except as
14 provided in par. (b) and s. 71.45 (2) and (5).”.

15 *b0347/2.40* **752.** Page 690, line 8: delete “and P.L.” and substitute “P.L.”.

16 *b0347/2.41* **753.** Page 690, line 9: after “108-357,” insert “and P.L.
17 108-375,”.

18 *b0347/2.42* **754.** Page 690, line 24: delete “and”.

19 *b0347/2.43* **755.** Page 690, line 25: after “108-357,” insert “and P.L.
20 108-375,”.

21 *b0347/2.44* **756.** Page 691, line 12: delete “and P.L.” and substitute “P.L.”.

22 *b0347/2.45* **757.** Page 691, line 13: after “108-357,” insert “and P.L.
23 108-375,”.

24 *b0347/2.46* **758.** Page 692, line 3: delete “and”.

- 1 ***b0347/2.47* 759.** Page 692, line 4: after “108–357,” insert “and P.L.
2 108–375,”.
- 3 ***b0347/2.48* 760.** Page 692, line 19: delete “and P.L.” and substitute “P.L.”.
- 4 ***b0347/2.49* 761.** Page 692, line 20: after “108–357,” insert “and P.L.
5 108–375,”.
- 6 ***b0347/2.50* 762.** Page 693, line 10: delete “and P.L.” and substitute “P.L.”.
- 7 ***b0347/2.51* 763.** Page 693, line 11: after “108–357,” insert “and P.L.
8 108–375,”.
- 9 ***b0347/2.52* 764.** Page 693, line 19: delete “and P.L.” and substitute “P.L.”.
- 10 ***b0347/2.53* 765.** Page 693, line 20: after “108–357,” insert “and P.L.
11 108–375,”.
- 12 ***b0347/2.54* 766.** Page 693, line 24: delete “and P.L.” and substitute “P.L.”.
- 13 ***b0347/2.55* 767.** Page 694, line 1: after “108–357,” insert “and P.L.
14 108–375,”.
- 15 ***b0347/2.56* 768.** Page 694, line 16: after “108–357,” insert “P.L. 108–375,”.
- 16 ***b0347/2.57* 769.** Page 695, line 7: after “108–357,” insert “P.L. 108–375,”.
- 17 ***b0347/2.58* 770.** Page 695, line 19: after “P.L. 108–357,” insert “P.L.
18 108–375,”.
- 19 ***b0347/2.59* 771.** Page 696, line 10: after “P.L. 108–357,” insert “P.L.
20 108–375,”.
- 21 ***b0347/2.60* 772.** Page 697, line 1: after “108–357,” insert “P.L. 108–375,”.
- 22 ***b0347/2.61* 773.** Page 697, line 17: after “108–357,” insert “P.L. 108–375,”.

1 ***b0347/2.62* 774.** Page 697, line 24: after “108–357,” insert “P.L. 108–375,”.

2 ***b0347/2.63* 775.** Page 698, line 2: after “108–357,” insert “P.L. 108–375,”.

3 ***b0347/2.64* 776.** Page 699, line 6: after “108–357,” insert “P.L. 108–375,”.

4 ***b0347/2.65* 777.** Page 700, line 7: after “108–357,” insert “P.L. 108–375,”.

5 ***b0347/2.66* 778.** Page 701, line 12: after “108–357,” insert “P.L. 108–375,”.

6 ***b0173/1.31* 779.** Page 701, line 16: delete lines 16 to 20.

7 ***b0172/3.26* 780.** Page 703, line 10: delete the material beginning with that
8 line and ending with page 704, line 11.

9 ***b0348/1.3* 781.** Page 704, line 18: delete “DAIRY LIVESTOCK” and substitute
10 “DAIRY AND LIVESTOCK”.

11 ***b0348/1.4* 782.** Page 704, line 19: delete the material beginning with that
12 line and ending with page 705, line 13, and substitute:

13 ***b0348/1.4* “SECTION 1381b.** 71.28 (3n) (a) 2. (intro.) of the statutes is
14 amended to read:

15 71.28 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
16 construction, the improvement, or the acquisition of buildings or facilities, or
17 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk
18 production, or waste management, including the following, if used exclusively
19 related to dairy animals and if acquired and placed in service in this state during
20 taxable years that begin after December 31, 2003, and before January 1, 2010:

21 ***b0348/1.4* SECTION 1381c.** 71.28 (3n) (a) 4. of the statutes is created to read:

1 71.28 (3n) (a) 4. “Livestock” means cattle, not including dairy animals; swine;
2 poultry, not including farm-raised game birds or ratites; fish that are raised in
3 aquaculture facilities; sheep; and goats.

4 ***b0348/1.4* SECTION 1381d.** 71.28 (3n) (a) 5. of the statutes is created to read:

5 71.28 (3n) (a) 5. “Livestock farm modernization or expansion” means the
6 construction, the improvement, or the acquisition of buildings or facilities, or the
7 acquisition of equipment, for livestock housing, confinement, feeding, or waste
8 management, including the following, if used exclusively related to livestock and if
9 acquired and placed in service in this state during taxable years that begin after
10 December 31, 2005, and before January 1, 2012:

- 11 a. Birthing structures.
- 12 b. Rearing structures.
- 13 c. Feedlot structures.
- 14 d. Feed storage and handling equipment.
- 15 e. Fences.
- 16 f. Watering facilities.
- 17 g. Scales.
- 18 h. Manure pumping and storage facilities.
- 19 i. Digesters.
- 20 j. Equipment used to produce energy.
- 21 k. Fish hatchery buildings.
- 22 L. Fish processing buildings.
- 23 m. Fish rearing ponds.

24 ***b0348/1.4* SECTION 1381e.** 71.28 (3n) (a) 6. of the statutes is created to read:

1 71.28 (3n) (a) 6. a. For taxable years that begin after December 31, 2003, and
2 before January 1, 2006, “used exclusively,” related to dairy animals, means used to
3 the exclusion of all other uses except for use not exceeding 5 percent of total use.

4 b. For taxable years that begin after December 31, 2005, and before January
5 1, 2010, “used exclusively,” related to livestock, dairy animals, or both, means used
6 to the exclusion of all other uses except for use not exceeding 5 percent of total use.

7 c. For taxable years that begin after December 31, 2009, and before January
8 1, 2012, “used exclusively,” related to livestock, means used to the exclusion of all
9 other uses except for use not exceeding 5 percent of total use.

10 ***b0348/1.4* SECTION 1382b.** 71.28 (3n) (b) of the statutes is renumbered 71.28
11 (3n) (b) 1.

12 ***b0348/1.4* SECTION 1382c.** 71.28 (3n) (b) 2. of the statutes is created to read:
13 71.28 (3n) (b) 2. Subject to the limitations provided in this subsection, for
14 taxable years that begin after December 31, 2005, and before January 1, 2012, a
15 claimant may claim as a credit against the tax imposed under s. 71.23 an amount
16 equal to 10 percent of the amount the claimant paid in the taxable year for livestock
17 farm modernization or expansion related to the operation of the claimant’s livestock
18 farm.

19 ***b0348/1.4* SECTION 1382d.** 71.28 (3n) (e) of the statutes is renumbered 71.28
20 (3n) (e) 1. and amended to read:

21 71.28 (3n) (e) 1. Partnerships, limited liability companies, and tax-option
22 corporations may not claim the credit under this subsection, but the eligibility for,
23 and the amount of, the credit are based on their payment of expenses under par. (b),
24 except that the aggregate amount of credits that the entity may compute shall not
25 exceed \$50,000. A partnership, limited liability company, or tax-option corporation

1 shall compute the amount of credit that each of its partners, members, or
2 shareholders may claim and shall provide that information to each of them.
3 Partners, members of limited liability companies, and shareholders of tax-option
4 corporations may claim the credit in proportion to their ownership interest.

5 ***b0348/1.4* SECTION 1382e.** 71.28 (3n) (e) 2. of the statutes is created to read:

6 71.28 (3n) (e) 2. If 2 or more persons own and operate the dairy or livestock
7 farm, each person may claim a credit under par. (b) in proportion to his or her
8 ownership interest, except that the aggregate amount of the credits claimed by all
9 persons who own and operate the farm shall not exceed \$50,000.”.

10 ***b0351/P1.14* 783.** Page 706, line 2: delete that line and substitute “, (d),
11 (df), and (dh). Section 41 (h) of the internal revenue code.”.

12 ***b0351/P1.15* 784.** Page 706, line 18: delete that line and substitute
13 “Wisconsin under s. 71.25 (9) (b) 1. and 2. and, (d), (df), and (dh)”.

14 ***b0362/P3.5* 785.** Page 707, line 10: after that line insert:

15 ***b0362/P3.5* “SECTION 1385h.** 71.28 (5g) of the statutes is created to read:

16 71.28 (5g) HEALTH INSURANCE RISK-SHARING PLAN ASSESSMENTS CREDIT. (a)
17 *Definitions.* In this subsection, “claimant” means an insurer, as defined in s. 149.10
18 (5), who files a claim under this subsection.

19 (b) *Filing claims.* Subject to the limitations provided under this subsection, for
20 taxable years beginning after December 31, 2005, a claimant may claim as a credit
21 against the taxes imposed under s. 71.23 an amount that is equal to a percentage of
22 the amount of assessment under s. 149.13 that the claimant paid in the taxable year,
23 as determined under par. (c) 1.

1 (c) *Limitations.* 1. The department of revenue, in consultation with the office
2 of the commissioner of insurance, shall determine the percentage under par. (b) for
3 each claimant for each taxable year so that the cost of the credit under this subsection
4 and ss. 71.07 (5g), 71.47 (5g), and 76.655 is as close as practicable to \$2,000,000 in
5 the 2006–07 fiscal year and \$5,000,000 in each fiscal year thereafter.

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

14 (d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under
15 sub. (4), applies to the credit under this subsection.

16 *b0362/P3.5* **SECTION 1385p.** 71.30 (3) (dm) of the statutes is created to read:
17 71.30 (3) (dm) Health insurance risk–sharing plan assessments credit under
18 s. 71.28 (5g).”.

19 *b0362/P3.6* **786.** Page 709, line 24: after that line insert:

20 *b0362/P3.6* **SECTION 1386m.** 71.34 (1) (g) of the statutes is amended to read:
21 71.34 (1) (g) An addition shall be made for credits computed by a tax–option
22 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),
23 (3n), (3t), ~~and~~ (5b), and (5g) and passed through to shareholders.”.

24 *b0347/2.67* **787.** Page 718, line 11: delete “and”.

- 1 ***b0347/2.68* 788.** Page 718, line 12: after “108–357,” insert “and P.L.
2 108–375,”.
- 3 ***b0347/2.69* 789.** Page 719, line 3: delete “and P.L.” and substitute “P.L.”.
- 4 ***b0347/2.70* 790.** Page 719, line 4: after “108–357,” insert “and P.L.
5 108–375,”.
- 6 ***b0347/2.71* 791.** Page 719, line 14: delete “and P.L.” and substitute “P.L.”.
- 7 ***b0347/2.72* 792.** Page 719, line 15: after “108–357,” insert “and P.L.
8 108–375,”.
- 9 ***b0347/2.73* 793.** Page 719, line 20: delete “and”.
- 10 ***b0347/2.74* 794.** Page 719, line 21: after “108–357,” insert “and P.L.
11 108–375,”.
- 12 ***b0347/2.75* 795.** Page 720, line 9: after “108–357,” insert “P.L. 108–375,”.
- 13 ***b0347/2.76* 796.** Page 721, line 2: after “108–357,” insert “P.L. 108–375,”.
- 14 ***b0347/2.77* 797.** Page 721, line 11: after “108–357,” insert “P.L. 108–375,”.
- 15 ***b0347/2.78* 798.** Page 721, line 14: after “P.L. 108–357,” insert “P.L.
16 108–375,”.
- 17 ***b0347/2.79* 799.** Page 722, line 18: after “108–357,” insert “P.L. 108–375,”.
- 18 ***b0347/2.80* 800.** Page 730, line 22: delete “and P.L.” and substitute “P.L.”.
- 19 ***b0347/2.81* 801.** Page 730, line 23: after “P.L. 108–357,” insert “and P.L.
20 108–375,”.
- 21 ***b0347/2.82* 802.** Page 731, line 13: delete “and”.

1 ***b0347/2.83* 803.** Page 731, line 14: after “108–357,” insert “and P.L.
2 108–375,”.

3 ***b0347/2.84* 804.** Page 731, line 23: delete “and P.L.” and substitute “P.L.”.

4 ***b0347/2.85* 805.** Page 731, line 24: after “P.L. 108–357,” insert “and P.L.
5 108–375,”.

6 ***b0347/2.86* 806.** Page 732, line 4: delete “and”.

7 ***b0347/2.87* 807.** Page 732, line 5: after “108–357,” insert “and P.L.
8 108–375,”.

9 ***b0347/2.88* 808.** Page 732, line 18: after “108–357,” insert “P.L. 108–375,”.

10 ***b0347/2.89* 809.** Page 733, line 8: after “108–357,” insert “P.L. 108–375,”.

11 ***b0347/2.90* 810.** Page 733, line 17: after “108–357,” insert “P.L. 108–375,”.

12 ***b0347/2.91* 811.** Page 733, line 20: after “108–357,” insert “P.L. 108–375,”.

13 ***b0347/2.92* 812.** Page 734, line 21: after “108–357,” insert “P.L. 108–375,”.

14 ***b0301/1.7* 813.** Page 735, line 8: after that line insert:

15 ***b0301/1.7* “SECTION 1406r.** 71.45 (1m) of the statutes is created to read:

16 71.45 (1m) HEALTH INSURANCE RISK-SHARING PLAN. The income of the
17 organization administering the Health Insurance Risk-Sharing Plan under ch. 149
18 is exempt from taxation under this subchapter.”.

19 ***b0362/P3.7* 814.** Page 735, line 8: after that line insert:

20 ***b0362/P3.7* “SECTION 1406m.** 71.45 (2) (a) 10. of the statutes is amended to
21 read:

22 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
23 computed under s. 71.47 (1dd) to (1dx), (3n), ~~and~~ (5b), and (5g) and not passed

1 through by a partnership, limited liability company, or tax–option corporation that
2 has added that amount to the partnership’s, limited liability company’s, or
3 tax–option corporation’s income under s. 71.21 (4) or 71.34 (1) (g) and the amount of
4 credit computed under s. 71.47 (1), (3), (3t), (4), and (5).”.

5 *b0173/1.32* **815.** Page 735, line 9: delete lines 9 to 13.

6 *b0172/3.27* **816.** Page 737, line 3: delete the material beginning with that
7 line and ending with page 738, line 4.

8 *b0348/1.5* **817.** Page 738, line 11: delete “DAIRY LIVESTOCK” and substitute
9 “DAIRY AND LIVESTOCK”.

10 *b0348/1.6* **818.** Page 738, line 12: delete the material beginning with that
11 line and ending with page 739, line 6, and substitute:

12 *b0348/1.6* “**SECTION 1424b.** 71.47 (3n) (a) 2. (intro.) of the statutes is
13 amended to read:

14 71.47 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
15 construction, the improvement, or the acquisition of buildings or facilities, or the
16 acquisition of equipment, for dairy animal housing, confinement, animal feeding,
17 milk production, or waste management, including the following, if used exclusively
18 related to dairy animals and if acquired and placed in service in this state during
19 taxable years that begin after December 31, 2003, and before January 1, 2010:

20 *b0348/1.6* **SECTION 1424c.** 71.47 (3n) (a) 4. of the statutes is created to read:

21 71.47 (3n) (a) 4. “Livestock” means cattle, not including dairy animals; swine;
22 poultry, not including farm–raised game birds or ratites; fish that are raised in
23 aquaculture facilities; sheep; and goats.

24 *b0348/1.6* **SECTION 1424d.** 71.47 (3n) (a) 5. of the statutes is created to read:

1 71.47 (3n) (a) 5. “Livestock farm modernization or expansion” means the
2 construction, the improvement, or the acquisition of buildings or facilities, or the
3 acquisition of equipment, for livestock housing, confinement, feeding, or waste
4 management, including the following, if used exclusively related to livestock and if
5 acquired and placed in service in this state during taxable years that begin after
6 December 31, 2005, and before January 1, 2012:

- 7 a. Birthing structures.
- 8 b. Rearing structures.
- 9 c. Feedlot structures.
- 10 d. Feed storage and handling equipment.
- 11 e. Fences.
- 12 f. Watering facilities.
- 13 g. Scales.
- 14 h. Manure pumping and storage facilities.
- 15 i. Digesters.
- 16 j. Equipment used to produce energy.
- 17 k. Fish hatchery buildings.
- 18 L. Fish processing buildings.
- 19 m. Fish rearing ponds.

20 ***b0348/1.6* SECTION 1424e.** 71.47 (3n) (a) 6. of the statutes is created to read:

21 71.47 (3n) (a) 6. a. For taxable years that begin after December 31, 2003, and
22 before January 1, 2006, “used exclusively,” related to dairy animals, means used to
23 the exclusion of all other uses except for use not exceeding 5 percent of total use.

1 b. For taxable years that begin after December 31, 2005, and before January
2 1, 2010, “used exclusively,” related to livestock, dairy animals, or both, means used
3 to the exclusion of all other uses except for use not exceeding 5 percent of total use.

4 c. For taxable years that begin after December 31, 2009, and before January
5 1, 2012, “used exclusively,” related to livestock, means used to the exclusion of all
6 other uses except for use not exceeding 5 percent of total use.

7 ***b0348/1.6* SECTION 1425b.** 71.47 (3n) (b) of the statutes is renumbered 71.47
8 (3n) (b) 1.

9 ***b0348/1.6* SECTION 1425c.** 71.47 (3n) (b) 2. of the statutes is created to read:
10 71.47 (3n) (b) 2. Subject to the limitations provided in this subsection, for
11 taxable years that begin after December 31, 2005, and before January 1, 2012, a
12 claimant may claim as a credit against the tax imposed under s. 71.43 an amount
13 equal to 10 percent of the amount the claimant paid in the taxable year for livestock
14 farm modernization or expansion related to the operation of the claimant’s livestock
15 farm.

16 ***b0348/1.6* SECTION 1425d.** 71.47 (3n) (e) of the statutes is renumbered 71.47
17 (3n) (e) 1. and amended to read:

18 71.47 (3n) (e) 1. Partnerships, limited liability companies, and tax–option
19 corporations may not claim the credit under this subsection, but the eligibility for,
20 and the amount of, the credit are based on their payment of expenses under par. (b),
21 except that the aggregate amount of credits that the entity may compute shall not
22 exceed \$50,000. A partnership, limited liability company, or tax–option corporation
23 shall compute the amount of credit that each of its partners, members, or
24 shareholders may claim and shall provide that information to each of them.

1 Partners, members of limited liability companies, and shareholders of tax-option
2 corporations may claim the credit in proportion to their ownership interest.

3 *b0348/1.6* SECTION 1425e. 71.47 (3n) (e) 2. of the statutes is created to read:

4 71.47 (3n) (e) 2. If 2 or more persons own and operate the dairy or livestock
5 farm, each person may claim a credit under par. (b) in proportion to his or her
6 ownership interest, except that the aggregate amount of the credits claimed by all
7 persons who own and operate the farm shall not exceed \$50,000.”.

8 *b0351/P1.16* 819. Page 739, line 20: delete that line and substitute “, (d),
9 (df), and (dh). Section 41 (h) of the internal revenue code.”.

10 *b0351/P1.17* 820. Page 740, line 12: delete that line and substitute “2. and,
11 (d), (df), and (dh) and research expenses used in”.

12 *b0362/P3.8* 821. Page 741, line 7: after that line insert:

13 *b0362/P3.8* “SECTION 1428k. 71.47 (5g) of the statutes is created to read:

14 71.47 (5g) HEALTH INSURANCE RISK-SHARING PLAN ASSESSMENTS CREDIT. (a)
15 *Definitions.* In this subsection, “claimant” means an insurer, as defined in s. 149.10
16 (5), who files a claim under this subsection.

17 (b) *Filing claims.* Subject to the limitations provided under this subsection, for
18 taxable years beginning after December 31, 2005, a claimant may claim as a credit
19 against the taxes imposed under s. 71.43 an amount that is equal to a percentage of
20 the amount of assessment under s. 149.13 that the claimant paid in the taxable year,
21 as determined under par. (c) 1.

22 (c) *Limitations.* 1. The department of revenue, in consultation with the office
23 of the commissioner of insurance, shall determine the percentage under par. (b) for
24 each claimant for each taxable year so that the cost of the credit under this subsection

1 and ss. 71.07 (5g), 71.28 (5g), and 76.655 is as close as practicable to \$2,000,000 in
2 the 2006–07 fiscal year and \$5,000,000 in each fiscal year thereafter.

3 2. Partnerships, limited liability companies, and tax–option corporations may
4 not claim the credit under this subsection, but the eligibility for, and the amount of,
5 the credit are based on their payment of amounts described under par. (b). A
6 partnership, limited liability company, or tax–option corporation shall compute the
7 amount of credit that each of its partners, members, or shareholders may claim and
8 shall provide that information to each of them. Partners, members of limited liability
9 companies, and shareholders of tax–option corporations may claim the credit in
10 proportion to their ownership interests.

11 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
12 s. 71.28 (4), applies to the credit under this subsection.

13 *b0362/P3.8* **SECTION 1428p.** 71.49 (1) (dm) of the statutes is created to read:
14 71.49 (1) (dm) Health insurance risk–sharing plan assessments credit under
15 s. 71.47 (5g).”.

16 *b0408/1.1* **822.** Page 741, line 14: after that line insert:

17 *b0408/1.1* **SECTION 1430m.** 71.67 (5) (a) of the statutes is amended to read:
18 71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and
19 manage races under s. 562.05 (1) (b), (bm), or (c) shall withhold from the amount of
20 any payment of pari–mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount
21 determined by multiplying the amount of the payment by the highest rate applicable
22 to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) or (1p) if the amount of the
23 payment is more than \$1,000.

24 *b0408/1.1* **SECTION 1430o.** 71.67 (5) (b) of the statutes is amended to read:

1 71.67 (5) (b) *Deposits*. The licensee under s. 562.05 (1) (b), (bm), or (c) shall
2 deposit the amounts withheld under this subsection as would an employer
3 depositing under s. 71.65 (3).”.

4 ***b0342/2.1* 823.** Page 743, line 9: after that line insert:

5 “(cm) A pass-through entity that is a publicly traded partnership, as defined
6 under section 7704 (b) of the Internal Revenue Code, that is treated as a partnership
7 under the Internal Revenue Code is not subject to the withholding under sub. (2), if
8 the entity files with the department an information return that reports the name,
9 address, taxpayer identification number, and any other information requested by the
10 department for each unit holder with an income in this state from the entity in excess
11 of \$500.”.

12 ***b0276/1.1* 824.** Page 745, line 8: delete the material beginning with that
13 line and ending with page 746, line 6, and substitute:

14 ***b0276/1.1* “SECTION 1431s.** 71.78 (2) of the statutes is amended to read:

15 71.78 (2) DISCLOSURE OF NET TAX. The department shall make available upon
16 suitable forms prepared by the department information setting forth the net
17 Wisconsin income tax, Wisconsin franchise tax or Wisconsin gift tax reported as paid
18 or payable in the returns filed by any individual or corporation, and any amount of
19 delinquent taxes owed, as described in s. 73.03 (62), by any such individual or
20 corporation, for any individual year upon request. Before the request is granted, the
21 person desiring to obtain the information shall prove his or her identity and shall be
22 required to sign a statement setting forth the person’s address and reason for making
23 the request and indicating that the person understands the provisions of this section
24 with respect to the divulgement, publication or dissemination of information

1 obtained from returns as provided in sub. (1). The use of a fictitious name is a
2 violation of this section. Within 24 hours after any information from any such tax
3 return has been so obtained, the department shall mail to the person from whose
4 return the information has been obtained a notification which shall give the name
5 and address of the person obtaining the information and the reason assigned for
6 requesting the information. The department shall collect from the person requesting
7 the information a fee of \$4 for each return.

8 *b0276/1.1* **SECTION 1432c.** 71.78 (4) (r) of the statutes is created to read:

9 71.78 (4) (r) The secretary of revenue and employees of that department for the
10 purpose of preparing and maintaining the list of persons with unpaid tax obligations
11 as described in s. 73.03 (62) so that the list of such persons is available for public
12 inspection.”

13 *b0352/1.1* **825.** Page 745, line 12: after that line insert:

14 *b0352/1.1* **SECTION 1432m.** 71.83 (1) (ce) of the statutes is created to read:

15 71.83 (1) (ce) *Health savings accounts.* Any person who is liable for a penalty
16 for federal income tax purposes under section 223 (f) (4) of the Internal Revenue Code
17 is liable for a penalty equal to 33 percent of that penalty. The department of revenue
18 shall assess, levy, and collect the penalty under this paragraph as it assesses, levies,
19 and collects taxes under this chapter.”

20 *b0352/1.2* **826.** Page 751, line 15: after that line insert:

21 *b0352/1.2* **SECTION 1450g.** Subchapter XVI of chapter 71 [precedes 71.98]
22 of the statutes is created to read:

1 an agreement or compromise with the department, or the department of justice,
2 under s. 71.92 and is in compliance with that agreement, regarding the payment of
3 delinquent taxes, or the name of any person who is protected by a stay that is in effect
4 under the Federal Bankruptcy Code; the Internet posting shall be updated each
5 business day, as defined in s. 562.01 (3m), to comply with these prohibitions.”.

6 *b0173/1.33* **831.** Page 754, line 18: delete lines 18 to 24.

7 *b0300/1.2* **832.** Page 758, line 6: after “denial” insert “, suspension,”.

8 *b0199/P2.6* **833.** Page 758, line 20: delete the material beginning with that
9 line and ending with page 759, line 2.

10 *b0370/3.4* **834.** Page 760, line 17: after that line insert:

11 *b0370/3.4* “SECTION 1473b. 76.28 (3) (e) of the statutes is created to read:
12 76.28 (3) (e) Beginning with the fees due in calendar year 2008, a light, heat,
13 and power company may claim as a credit against the fees imposed under sub. (2) and
14 s. 76.29 (2) an amount equal to the amount of property taxes imposed under ch. 70
15 on general structures and substations that the light, heat, and power company paid
16 in the then current calendar year. If a credit computed under this paragraph is not
17 entirely offset against the license fees otherwise due for the then current calendar
18 year, the unused balance may be carried forward and credited against license fees
19 otherwise due for the following 15 calender years to the extent not offset by the
20 license fees otherwise due in all intervening years between the year in which the
21 property taxes were paid and the year in which the carry-forward credit is claimed.

22 *b0370/3.4* SECTION 1473d. 76.28 (9) of the statutes is amended to read:

23 76.28 (9) PROPERTY SUBJECT TO LOCAL TAX. ~~The Except as provided in s. 70.112~~
24 (4) (am) the license fees imposed by this section upon the gross revenues of light, heat

b0245.4 Page 573, line 2: after that line insert:
b0155.1 Page 574, line 14: delete lines 14 to 23 and substitute:
b0300.1 Page 575, line 14: after "@U@Z7@Lam>department>" insert
"@U@Z7@Lam>of workforce development>".
b0173.26 Page 580, line 8: delete lines 8 and 9.
b0173.27 Page 580, line 15: delete the material beginning with that line and ending
with page 591, line 2.
C b0221.2 Page 591, line 2: after that line insert:
b0322.2 Page 592, line 11: delete lines 11 to 23 and substitute:
✓ b0322.3 Page 593, line 3: delete "@S@Z7@Lam>the>" and substitute "the".
✓ b0322.4 Page 593, line 4: delete that line and substitute "amount of any
assessment collected under s. 77.59".
D ✓ b0139.1 Page 593, line 9: after that line insert:
✓ b0134.9 Page 597, line 1: delete lines 1 to 4.
✓ b0147.14 Page 597, line 4: after that line insert:
✓ b0378.3 Page 597, line 4: after that line insert:
✓ b0147.15 Page 598, line 16: after that line insert:
✓ b0035.1 Page 598, line 17: delete lines 17 to 25.
✓ b0035.2 Page 599, line 1: delete lines 1 to 25.
✓ b0035.3 Page 600, line 1: delete lines 1 and 2.
✓ b0147.16 Page 600, line 2: after that line insert:
✓ b0339.1 Page 600, line 2: after that line insert:
✓ b0089.1 Page 600, line 3: delete lines 3 to 10.
✓ b0084.1 Page 600, line 11: delete the material beginning with that line and ending
with page 602, line 22.
✓ b0147.17 Page 602, line 22: after that line insert:
✓ b0338.2 Page 602, line 23: delete the material beginning with that line and ending
with page 608, line 5, and substitute:
✓ b0199.3 Page 608, line 6: delete lines 6 to 11.
✓ b0036.5 Page 608, line 12: delete lines 12 to 23.
✓ b0034.1 Page 608, line 24: delete that line.
✓ b0034.2 Page 609, line 1: delete lines 1 to 10.
✓ b0147.18 Page 609, line 10: after that line insert:
✓ b0173.28 Page 609, line 11: delete lines 11 to 22.
✓ b0370.2 Page 610, line 9: after that line insert:

- ✓ b0199.4 Page 610, line 17: delete lines 17 to 23.
- ✓ b0215.1 Page 610, line 23: after that line insert:
- ✓ b0338.3 Page 610, line 23: after that line insert:
- ✓ b0370.3 Page 610, line 23: after that line insert:
- ✓ b0351.1 Page 611, line 1: delete “, (dg),”.
- ✓ b0351.2 Page 611, line 8: delete “, (dg),”.
- ✓ b0347.1 Page 619, line 13: delete “@U@Z7@Lam>and>”.
- ✓ b0347.2 Page 619, line 14: after “@U@Z7@Lam>108-357,>” insert “@U@Z7@Lam>and P.L. 108-375,>”.
- ✓ b0347.3 Page 620, line 4: delete “@U@Z7@Lam>and P.L.>” and substitute “@U@Z7@Lam>P.L.>”.
- ✓ b0347.4 Page 620, line 5: after “@U@Z7@Lam>108-357>” insert “@U@Z7@Lam>, and P.L. 108-375>”.
- ✓ b0347.5 Page 620, line 13: delete “@U@Z7@Lam>and P.L.>” and substitute “@U@Z7@Lam>P.L.>”.
- ✓ b0347.6 Page 620, line 14: after “@U@Z7@Lam>108-357,>” insert “@U@Z7@Lam>and P.L. 108-375,>”.
- ✓ b0347.7 Page 620, line 18: delete “@U@Z7@Lam>and P.L.>” and substitute “@U@Z7@Lam>P.L.>”.
- ✓ b0347.8 Page 620, line 19: after “@U@Z7@Lam>108-357,>” insert “@U@Z7@Lam>and P.L. 108-375,>”.
- ✓ b0347.9 Page 621, line 8: after “108-357,” insert “P.L. 108-375,”.
- ✓ b0347.10 Page 621, line 25: after “108-357,” insert “P.L. 108-375,”.
- ✓ b0347.11 Page 622, line 7: after “108-357,” insert “P.L. 108-375,”.
- ✓ b0347.12 Page 622, line 11: after “108-357,” insert “P.L. 108-375,”.
- ✓ b0347.13 Page 623, line 14: after “108-357,” insert “P.L. 108-375,”.
- ✓ b0351.3 Page 624, line 1: delete “, (dg),”.
- ✓ b0351.4 Page 625, line 3: delete the material beginning with that line and ending on page 626, line 25, and substitute:
- ✓ b0351.5 Page 627, line 20: delete the material beginning with that line and ending on page 628, line 17.
- ✓ b0351.6 Page 629, line 15: delete the material beginning with that line and ending on page 630, line 6.
- ✓ b0301.5 Page 630, line 6: after that line insert:
- ✓ b0355.1 Page 630, line 6: after that line insert:
- ✓ b0357.1 Page 630, line 6: after that line insert:

- ✓ b0345.1 Page 630, line 16: delete "@U@Z7@Lam>\$5,100, or>".
- ✓ b0355.2 Page 630, line 20: after that line insert:
- ✓ b0345.2 Page 630, line 20: delete "@U@Z7@Lam>whichever is greater,>".
- ✓ b0173.29 Page 631, line 25: delete that line.
- ✓ b0173.30 Page 632, line 1: delete lines 1 to 4.
- ✓ b0351.7 Page 633, line 10: delete that line and substitute "2. @S@Z7@Lam>and@U@Z7@Lam>, (d)@U@Z7@Lam>, (df), and (dh)> and research expenses used in".
- ✓ b0172.25 Page 634, line 17: delete the material beginning with that line and ending with page 635, line 18.
- ✓ b0348.1 Page 635, line 25: delete "@S@X@Z7@Lam>Dairy@X@Z7@Lam>@U@X@Z7@Lam>Livestock>" and substitute "@X@Z7@Lam>Dairy @U@X@Z7@Lam>and livestock>".
- ✓ b0348.2 Page 636, line 1: delete lines 1 to 20 and substitute:
- ✓ b0349.3 Page 636, line 20: after that line insert:
- ✓ b0355.3 Page 636, line 20: after that line insert:
- ✓ b0359.1 Page 636, line 20: after that line insert:
- ✓ b0362.1 Page 636, line 20: after that line insert:
- ✓ b0349.4 Page 637, line 2: after that line insert:
- ✓ b0362.2 Page 637, line 2: after that line insert:
- ✓ b0362.3 Page 641, line 18: after that line insert:
- ✓ b0351.8 Page 641, line 21: delete ", (dg),".
- ✓ b0351.9 Page 642, line 4: delete ", (dg),".
- ✓ b0347.14 Page 650, line 14: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.15 Page 650, line 15: after "@U@Z7@Lam>P.L. 108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.16 Page 651, line 7: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.17 Page 651, line 8: after "@U@Z7@Lam>108-357>" insert "@U@Z7@Lam>, and P.L. 108-375>".
- ✓ b0347.18 Page 651, line 16: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.19 Page 651, line 17: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.20 Page 651, line 21: delete "@U@Z7@Lam>108-311, and>" and substitute "@U@Z7@Lam>108-311,>".

- ✓ b0347.21 Page 651, line 23: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.22 Page 652, line 12: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.23 Page 653, line 4: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.24 Page 653, line 12: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.25 Page 653, line 15: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.26 Page 654, line 19: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.27 Page 662, line 24: delete "@U@Z7@Lam>and>".
- ✓ b0347.28 Page 662, line 25: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.29 Page 663, line 15: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.30 Page 663, line 16: after "@U@Z7@Lam>108-357>" insert "@U@Z7@Lam>, and P.L. 108-375>".
- ✓ b0347.31 Page 663, line 24: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.32 Page 663, line 25: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.33 Page 664, line 4: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.34 Page 664, line 5: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.35 Page 664, line 19: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.36 Page 665, line 11: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.37 Page 665, line 18: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.38 Page 665, line 22: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.39 Page 667, line 1: after "108-357," insert "P.L. 108-375,".
- ✓ b0351.10 Page 667, line 12: delete ", (dg),".
- ✓ b0351.11 Page 667, line 16: delete the material beginning with that line and ending on page 669, line 14, and substitute:
- ✓ b0351.12 Page 670, line 9: delete the material beginning with that line and ending on page 671, line 6.
- ✓ b0351.13 Page 672, line 4: delete lines 4 to 20.
- ✓ b0301.6 Page 672, line 20: after that line insert:
- ✓ b0362.4 Page 672, line 20: after that line insert:
- ✓ b0347.40 Page 690, line 8: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".

- ✓ b0347.41 Page 690, line 9: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.42 Page 690, line 24: delete "@U@Z7@Lam>and>".
- ✓ b0347.43 Page 690, line 25: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.44 Page 691, line 12: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.45 Page 691, line 13: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.46 Page 692, line 3: delete "@U@Z7@Lam>and>".
- ✓ b0347.47 Page 692, line 4: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.48 Page 692, line 19: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.49 Page 692, line 20: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.50 Page 693, line 10: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.51 Page 693, line 11: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.52 Page 693, line 19: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.53 Page 693, line 20: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.54 Page 693, line 24: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.55 Page 694, line 1: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.56 Page 694, line 16: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.57 Page 695, line 7: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.58 Page 695, line 19: after "P.L. 108-357," insert "P.L. 108-375,".
- ✓ b0347.59 Page 696, line 10: after "P.L. 108-357," insert "P.L. 108-375,".
- ✓ b0347.60 Page 697, line 1: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.61 Page 697, line 17: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.62 Page 697, line 24: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.63 Page 698, line 2: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.64 Page 699, line 6: after "108-357," insert "P.L. 108-375,".

- ✓ b0347.65 Page 700, line 7: after "108-357," insert "P.L. 108-375,".
- b0347.66 Page 701, line 12: after "108-357," insert "P.L. 108-375,".
- ✓ b0173.31 Page 701, line 16: delete lines 16 to 20.
- ✓ b0172.26 Page 703, line 10: delete the material beginning with that line and ending with page 704, line 11.
- ✓ b0348.3 Page 704, line 18: delete "@S@X@Z7@Lam>Dairy@X@Z7@Lam>@U@X@Z7@Lam>Livestock>" and substitute "@X@Z7@Lam>Dairy @U@X@Z7@Lam>and livestock>".
- ✓ b0348.4 Page 704, line 19: delete the material beginning with that line and ending with page 705, line 13, and substitute:
- ✓ b0351.14 Page 706, line 2: delete that line and substitute "@U@Z7@Lam>,>(d)@U@Z7@Lam>, (df), and (dh)>. Section 41 (h) of the internal revenue code."
- ✓ b0351.15 Page 706, line 18: delete that line and substitute "Wisconsin under s. 71.25 (9) (b) 1. and 2. @S@Z7@Lam>and@U@Z7@Lam>,>(d)@U@Z7@Lam>, (df), and (dh)>".
- ✓ b0362.5 Page 707, line 10: after that line insert:
- ✓ b0362.6 Page 709, line 24: after that line insert:
- ✓ b0347.67 Page 718, line 11: delete "@U@Z7@Lam>and>".
- ✓ b0347.68 Page 718, line 12: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.69 Page 719, line 3: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.70 Page 719, line 4: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.71 Page 719, line 14: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.72 Page 719, line 15: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.73 Page 719, line 20: delete "@U@Z7@Lam>and>".
- ✓ b0347.74 Page 719, line 21: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.75 Page 720, line 9: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.76 Page 721, line 2: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.77 Page 721, line 11: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.78 Page 721, line 14: after "P.L. 108-357," insert "P.L. 108-375,".
- ✓ b0347.79 Page 722, line 18: after "108-357," insert "P.L. 108-375,".

- ✓ b0347.80 Page 730, line 22: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.81 Page 730, line 23: after "@U@Z7@Lam>P.L. 108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.82 Page 731, line 13: delete "@U@Z7@Lam>and>".
- ✓ b0347.83 Page 731, line 14: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.84 Page 731, line 23: delete "@U@Z7@Lam>and P.L.>" and substitute "@U@Z7@Lam>P.L.>".
- ✓ b0347.85 Page 731, line 24: after "@U@Z7@Lam>P.L. 108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.86 Page 732, line 4: delete "@U@Z7@Lam>and>".
- ✓ b0347.87 Page 732, line 5: after "@U@Z7@Lam>108-357,>" insert "@U@Z7@Lam>and P.L. 108-375,>".
- ✓ b0347.88 Page 732, line 18: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.89 Page 733, line 8: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.90 Page 733, line 17: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.91 Page 733, line 20: after "108-357," insert "P.L. 108-375,".
- ✓ b0347.92 Page 734, line 21: after "108-357," insert "P.L. 108-375,".
- ✓ b0301.7 Page 735, line 8: after that line insert:
- ✓ b0362.7 Page 735, line 8: after that line insert:
- ✓ b0173.32 Page 735, line 9: delete lines 9 to 13.
- ✓ b0172.27 Page 737, line 3: delete the material beginning with that line and ending with page 738, line 4.
- ✓ b0348.5 Page 738, line 11: delete "@S@X@Z7@Lam>Dairy@X@Z7@Lam>@U@X@Z7@Lam>Livestock>" and substitute "@X@Z7@Lam>Dairy @U@X@Z7@Lam>and livestock>".
- ✓ b0348.6 Page 738, line 12: delete the material beginning with that line and ending with page 739, line 6, and substitute:
- ✓ b0351.16 Page 739, line 20: delete that line and substitute "@U@Z7@Lam>,>(d)@U@Z7@Lam>, (df), and (dh)>. Section 41 (h) of the internal revenue code."
- ✓ b0351.17 Page 740, line 12: delete that line and substitute "2. @S@Z7@Lam>and@U@Z7@Lam>,>(d)@U@Z7@Lam>, (df), and (dh)> and research expenses used in".
- ✓ b0362.8 Page 741, line 7: after that line insert:
- ✓ b0408.1 Page 741, line 14: after that line insert:

✓ b0342.1
✓ b0276.1

Page 743, line 9: after that line insert:

Page 745, line 8: delete the material beginning with that line and ending with page 746, line 6, and substitute:

X b0352.1

Page 745, line 12: after that line insert:

✓ b0352.2

Page 751, line 15: after that line insert:

✓ b0315.5

Page 751, line 16: delete lines 16 to 25.

✓ b0315.6

Page 752, line 1: delete lines 1 to 14.

✓ b0199.5

Page 752, line 15: delete the material beginning with that line and ending with page 754, line 17.

✓ b0276.2

Page 754, line 17: after that line insert:

✓ b0173.33

Page 754, line 18: delete lines 18 to 24.

✓ b0300.2

Page 758, line 6: after "denial" insert ", suspension,".

✓ b0199.6

Page 758, line 20: delete the material beginning with that line and ending with page 759, line 2.

b0370.4

Page 760, line 17: after that line insert:

b0276.3

Page 760, line 18: delete lines 18 to 22 and substitute:

b0353.1

Page 760, line 22: after that line insert:

b0362.9

Page 760, line 22: after that line insert:

b0370.5

Page 760, line 22: after that line insert:

b0378.4

Page 760, line 22: after that line insert:

b0027.1

Page 760, line 23: delete the material beginning with that line and ending with page 761, line 6.

b0198.1

Page 761, line 7: delete that line.

b0199.7

Page 761, line 8: delete lines 8 to 10.

b0198.2

Page 761, line 11: delete lines 11 to 21.

b0199.8

Page 761, line 22: delete the material beginning with that line and ending with page 764, line 16.

b0198.3

Page 764, line 17: delete the material beginning with that line and ending with page 765, line 7.

b0199.9

Page 765, line 8: delete the material beginning with that line and ending with page 767, line 4.

b0198.4

Page 767, line 5: delete lines 5 to 8.

b0199.10

Page 767, line 9: delete the material beginning with that line and ending with page 772, line 5.

b0198.5

Page 772, line 10: delete lines 10 to 24.

b0199.11

Page 772, line 25: delete the material beginning with that line and ending with page 774, line 11.