

## ASSEMBLY BILL 100

SECTION 1183

1           \*~~0261/1.13~~\* SECTION 1183. 49.665 (5) (ag) of the statutes is amended to read:  
2           49.665 (5) (ag) Except as provided in pars. (am), (b), and (bm), a family, ~~or a~~  
3           child who does not reside with his or her parent, or the mother of an unborn child,  
4           who receives health care coverage under this section shall pay a percentage of the  
5           cost of that coverage in accordance with a schedule established by the department  
6           by rule. The department may not establish or implement a schedule that requires  
7           a ~~family or child to contribute~~ contribution, including the amounts required under  
8           par. (am), of more than 5% of the family's or child's income of the family, child, or  
9           applicable persons specified in sub. (4) (ap) 1. towards the cost of the health care  
10          coverage provided under this section.

11          \*~~0261/1.14~~\* SECTION 1184. 49.665 (5) (am) (intro.) of the statutes is amended  
12          to read:

13          49.665 (5) (am) (intro.) Except as provided in pars. (b) and (bm), a child ~~or a~~  
14          family member, or the mother of an unborn child, who receives health care coverage  
15          under this section shall pay the following cost-sharing amounts:

16          \*~~b0319/1.2~~\* SECTION 1184c. 49.665 (5) (am) 1. of the statutes is amended to  
17          read:

18          49.665 (5) (am) 1. A copayment of ~~\$1~~ \$3 for each prescription of a drug that  
19          bears only a generic name, as defined in s. 450.12 (1) (b).

20          \*~~0261/1.15~~\* SECTION 1185. 49.665 (5) (b) of the statutes is amended to read:

21          49.665 (5) (b) The department may not require a family, ~~or child~~ who does not  
22          reside with his or her parent, or applicable persons specified in sub. (4) (ap) 1., with  
23          an income below 150% of the poverty line, to contribute to the cost of health care  
24          coverage provided under this section.

25          \*~~0261/1.16~~\* SECTION 1186. 49.665 (5) (c) of the statutes is amended to read:

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1           49.665 (5) (c) The department may establish by rule requirements for wage  
2 withholding as a means of collecting the a family's or an unborn child's mother's  
3 share of the cost of the health care coverage under this section.

4           **\*b0161/4.2\* SECTION 1186bc.** 49.665 (7) of the statutes is created to read:

5           49.665 (7) EMPLOYER VERIFICATION FORMS; FORFEITURE AND PENALTY ASSESSMENT.

6           (a) 1. Notwithstanding sub. (4) (a) 3m., the department shall mail information  
7 verification forms to the employers of the individuals required to provide the  
8 verifications under sub. (4) (a) 3m. to obtain the information specified.

9           2. An employer that receives a verification form shall complete the form and  
10 return it to the department, by mail, with a postmark that is not more than 30  
11 working days after the date on which the department mailed the form to the  
12 employer.

13           3. As an alternative to the method under subd. 2., an employer may, within 30  
14 working days after the date on which the department mailed the form to the  
15 employer, return the completed form to the department by any electronic means  
16 approved by the department. The department must be able to determine, or the  
17 employer must be able to verify, the date on which the form was sent to the  
18 department electronically.

19           (b) 1. Subject to subd. 3., an employer that does not comply with the  
20 requirements under par. (a) 2. or 3. shall be required to pay a forfeiture of \$50 for each  
21 verification form not returned in compliance with par. (a) 2. or 3.

22           2. Subject to subd. 3., whenever the department imposes a forfeiture under  
23 subd. 1., the department shall also levy a penalty assessment of \$50.

24           3. An employer with fewer than 250 employees may not be required to pay more  
25 than \$1,000 in forfeitures and penalty assessments under this paragraph in any

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1 6-month period. An employer with 250 or more employees may not be required to  
2 pay more than \$15,000 in forfeitures and penalty assessments under this paragraph  
3 in any 6-month period.

4 4. All penalty assessments collected under subd. 2. shall be credited to the  
5 appropriation account under s. 20.435 (4) (jz) and all forfeitures collected under subd.  
6 1. shall be credited to the common school fund.

7 (c) An employer may contest an assessment of forfeiture or penalty assessment  
8 under par. (b) by sending a written request for hearing to the division of hearings and  
9 appeals in the department of administration. Proceedings before the division are  
10 governed by ch. 227.

11 \*b0161/4.2\* SECTION 1186c. 49.665 (7) (a) 1. of the statutes, as created by 2005  
12 Wisconsin Act .... (this act), is amended to read:

13 49.665 (7) (a) 1. Notwithstanding sub. (4) (a) 3m. and (ap) 2., the department  
14 shall mail information verification forms to the employers of the individuals required  
15 to provide the verifications under sub. (4) (a) 3m. and (ap) 2. to obtain the information  
16 specified.

17   
18 \*-0265/3.13\* SECTION 1188. 49.77 (6) of the statutes is created to read:

19 49.77 (6) AUTHORITY TO ADMINISTER; RULES. The department shall administer  
20 this section and s. 49.775, and may promulgate rules to guide the administration of  
21 eligibility determinations and benefits payments.

22 \*b0154/2.2\* SECTION 1188d. 49.77 (7) of the statutes is created to read:

23 49.77 (7) JOINT FINANCE SUPPLEMENTAL FUNDING. The department may request  
24 the joint committee on finance to provide supplemental funding under s. 13.101 (3)  
25 for the appropriation under s. 20.435 (7) (ed) if the department determines that the

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## SECTION 1188d

1 amounts appropriated under s. 20.435 (7) (ed) are insufficient to fully support benefit  
2 costs under this section. Notwithstanding s. 13.101 (3) (a) 1., the committee may  
3 provide supplemental funding under this subsection without finding that an  
4 emergency exists.

5 \*b0172/3.24\* SECTION 1188c. 49.775 (2) (bm) of the statutes is amended to  
6 read:

7 49.775 (2) (bm) The custodial parent assigns to the state any right of the  
8 custodial parent or of the dependent child to support from any other person. No  
9 amount of support that begins to accrue after the individual ceases to receive  
10 payments under this section may be considered assigned to the state. Any money  
11 that is received by the department of workforce development under an assignment  
12 to the state under this paragraph and that is not the federal share of support shall  
13 be paid to the custodial parent. The department of workforce development shall pay  
14 the federal share of support assigned under this paragraph as required under federal  
15 law or waiver.

16 \*-0265/3.14\* SECTION 1189. 49.78 (8) (a) of the statutes is amended to read:

17 49.78 (8) (a) From the appropriation accounts under s. 20.435 (4) (bn) ~~and~~, (nn),  
18 and (y) and subject to par. (b), the department shall reimburse each county and tribal  
19 governing body that contracts with the department under sub. (2) for reasonable  
20 costs of administering the income maintenance programs. The amount of each  
21 reimbursement paid under this paragraph shall be calculated using a formula based  
22 on workload within the limits of available state and federal funds under s. 20.435 (4)  
23 (bn) ~~and~~, (nn), and (y) by contract under sub. (2). The amount of reimbursement  
24 calculated under this paragraph and par. (b) is in addition to any reimbursement

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1 provided to a county or tribal governing body for fraud and error reduction under s.  
2 49.197 ~~(1m)~~ and ~~(4)~~ or 49.845.

3 \*b0245/1.4\* SECTION 1189m. 49.78 (8) (a) of the statutes, as affected by 2005  
4 Wisconsin Act ... (this act), is amended to read:

5 49.78 (8) (a) From the appropriation accounts under s. 20.435 (4) (bn), and (nn),  
6 ~~and~~ (y) and subject to par. (b), the department shall reimburse each county and tribal  
7 governing body that contracts with the department under sub. (2) for reasonable  
8 costs of administering the income maintenance programs. The amount of each  
9 reimbursement paid under this paragraph shall be calculated using a formula based  
10 on workload within the limits of available state and federal funds under s. 20.435 (4)  
11 (bn), and (nn), ~~and~~ (y) by contract under sub. (2). The amount of reimbursement  
12 calculated under this paragraph and par. (b) is in addition to any reimbursement  
13 provided to a county or tribal governing body for fraud and error reduction under s.  
14 49.197 or 49.845.

15 \*-0878/1.1\* SECTION 1190. 49.78 (11) of the statutes is created to read:

16 49.78 (11) REQUIREMENT TO PROVIDE INFORMATION. (a) 1. The department, a  
17 county department under s. 46.215, 46.22, or 46.23, or a tribal governing body may  
18 request from any person in this state information it determines appropriate and  
19 necessary for determining or verifying eligibility or benefits for a recipient under any  
20 income maintenance program. Unless access to the information is prohibited or  
21 restricted by law, or unless the person has good cause, as determined by the  
22 department in accordance with federal law and regulations, for refusing to  
23 cooperate, the person shall make a good faith effort to provide the information within  
24 7 days after receiving a request under this paragraph. The department, county  
25 department, or tribal governing body, or employees of any of them, may not disclose

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1 information obtained under this subdivision for any purpose not connected with the  
2 administration of the income maintenance program for which the information was  
3 requested.

4 2. In conjunction with any request for information under subd. 1., including a  
5 request made by subpoena under par. (b), the department, county department, or  
6 tribal governing body shall advise the person of the time by which the information  
7 must be provided.

8 (b) The department, a county department, or a tribal governing body may issue  
9 a subpoena, in substantially the form authorized under s. 885.02, to compel the  
10 production of financial information or other documentary evidence for determining  
11 or verifying eligibility or benefits for a recipient under any income maintenance  
12 program.

13 (c) A person is not liable to any person for any of the following:

14 1. Allowing access to financial or other records by the department, a county  
15 department, or a tribal governing body in response to a request under par. (a) or a  
16 subpoena described in par. (b).

17 2. Disclosing information from financial or other records to the department, a  
18 county department, or a tribal governing body in response to a request under par. (a)  
19 or a subpoena described in par. (b).

20 3. Any other action taken in good faith to comply with this subsection or a  
21 subpoena described in par. (b) or to comply with a request for information or access  
22 to records from the department, a county department, or a tribal governing body for  
23 determining or verifying eligibility or benefits for a recipient under any income  
24 maintenance program.

25 \*-1597/1.1\* SECTION 1191. 49.785 (2) of the statutes is amended to read:

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## SECTION 1191

1           49.785 (2) From the appropriation under s. 20.435 (4) (bn), the department  
2 shall reimburse a county or applicable tribal governing body or organization for any  
3 amount that the county or applicable tribal governing body or organization is  
4 required to pay under sub. (1) if the county or applicable tribal governing body or  
5 organization complies with sub. (3). From the appropriation under s. 20.435 (4) (bn),  
6 the department shall reimburse a county or applicable tribal governing body or  
7 organization for cemetery expenses or for funeral and burial expenses for ~~persons a~~  
8 person described under sub. (1) that the county or applicable tribal governing body  
9 or organization is not required to pay under subs. (1) and (1m) only if the department  
10 approves the reimbursement due to unusual circumstances and if the county or  
11 applicable tribal governing body or organization complies with sub. (3).

12           **\*b0155/2.1\* SECTION 1191c.** 49.785 (3) of the statutes is created to read:

13           49.785 (3) As a condition for reimbursement under sub. (2) for amounts paid  
14 on behalf of a deceased recipient, a county or applicable tribal governing body or  
15 organization shall provide to the department all of the following information with  
16 respect to the deceased recipient:

- 17           (a) The total cemetery expenses.
- 18           (b) The total funeral and burial expenses.
- 19           (c) The total amount of each of the expenses under pars. (a) and (b) that the  
20 county or tribal governing body or organization paid on behalf of the deceased  
21 recipient.

22           **\*-0265/3.15\* SECTION 1192.** 49.79 (9) of the statutes is repealed.

23           **\*-0261/1.17\* SECTION 1193.** 49.82 (2) of the statutes is amended to read:

24           49.82 (2) ELIGIBILITY VERIFICATION. Proof shall be provided for each person  
25 included in an application for public assistance under this chapter, except for a child

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1 who is eligible for medical assistance under s. 49.46 or 49.47 because of 42 USC 1396a  
2 (e) (4) or an unborn child who is eligible for coverage under the Badger Care health  
3 care program under s. 49.665 (4) (ap), of his or her social security number or that an  
4 application for a social security number has been made.

5 \***-0299/2.1**\* SECTION 1194. 49.83 of the statutes is amended to read:

6 **49.83 Limitation on giving information.** Except as provided under s. 49.32  
7 (9), (10), and (10m), no person may use or disclose information concerning applicants  
8 and recipients of relief funded by a relief block grant, aid to families with dependent  
9 children, Wisconsin ~~works~~ Works under ss. 49.141 to 49.161, social services, child  
10 and spousal support and establishment of paternity and medical support liability  
11 services under s. 49.22, or supplemental payments under s. 49.77 for any purpose not  
12 connected with the administration of the programs, except that the department of  
13 workforce development may disclose such information to the department of revenue  
14 for the sole purpose of administering state taxes. Any person violating this section  
15 may be fined not less than \$25 nor more than \$500 or imprisoned in the county jail  
16 not less than 10 days nor more than one year or both.

\*\*\*\*NOTE: This is reconciled s. 49.83. This SECTION has been affected by drafts with  
the following LRB numbers: 0299/1 and 1525/2.

17 \***-0265/3.16**\* SECTION 1195. 49.845 of the statutes is created to read:

18 **49.845 Fraud investigation and error reduction.** (1) FRAUD  
19 INVESTIGATION. From the appropriations under s. 20.435 (4) (bn), (kz), (L), and (nn),  
20 the department of health and family services shall establish a program to investigate  
21 suspected fraudulent activity on the part of recipients of medical assistance under  
22 subch. IV, food stamp benefits under the food stamp program under 7 USC 2011 to  
23 2036, supplemental security income payments under s. 49.77, payments for the

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1 support of children of supplemental security income recipients under s. 49.775, and  
2 health care benefits under the Badger Care health care program under s. 49.665 and,  
3 if the department of workforce development contracts with the department of health  
4 and family services under sub. (4), on the part of recipients of aid to families with  
5 dependent children under s. 49.19 and participants in the Wisconsin Works program  
6 under ss. 49.141 to 49.161. The activities of the department of health and family  
7 services under this subsection may include comparisons of information provided to  
8 the department by an applicant and information provided by the applicant to other  
9 federal, state, and local agencies, development of an advisory welfare investigation  
10 prosecution standard, and provision of funds to county departments under ss.  
11 46.215, 46.22, and 46.23 and to Wisconsin Works agencies to encourage activities to  
12 detect fraud. The department of health and family services shall cooperate with  
13 district attorneys regarding fraud prosecutions.

14 (2) STATE ERROR REDUCTION ACTIVITIES. The department of health and family  
15 services shall conduct activities to reduce payment errors in the Medical Assistance  
16 program under subch. IV, the food stamp program under 7 USC 2011 to 2036, the  
17 supplemental security income payments program under s. 49.77, the program  
18 providing payments for the support of children of supplemental security income  
19 recipients under s. 49.775, and the Badger Care health care program under s. 49.665  
20 and, if the department of workforce development contracts with the department of  
21 health and family services under sub. (4), in Wisconsin Works under ss. 49.141 to  
22 49.161.

23 (3) WISCONSIN WORKS AGENCY ERROR REDUCTION. If the department of workforce  
24 development contracts with the department of health and family services under sub.  
25 (4), the department of health and family services shall provide funds from the

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1 appropriation under s. 20.435 (4) (kz) to Wisconsin Works agencies to offset the  
2 administrative costs of reducing payment errors in Wisconsin Works under ss.  
3 49.141 to 49.161.

4 (4) CONTRACT FOR WISCONSIN WORKS. Notwithstanding s. 49.197 (1m) and (3),  
5 the department of workforce development may contract with the department of  
6 health and family services to investigate suspected fraudulent activity on the part  
7 of recipients of aid to families with dependent children under s. 49.19 and  
8 participants in Wisconsin Works under ss. 49.141 to 49.161 and to conduct activities  
9 to reduce payment errors in Wisconsin Works under ss. 49.141 to 49.161, as provided  
10 in this section.

11 \*-0265/3.17\* SECTION 1196. 49.847 of the statutes is created to read:

12 **49.847 Recovery of incorrect payments under certain public**  
13 **assistance programs.** (1) Subject to ss. 49.497 (1) and 49.793 (1), the department  
14 of health and family services, or a county or elected governing body of a federally  
15 recognized American Indian tribe or band acting on behalf of the department, may  
16 recover benefits incorrectly paid under any of the programs administered by the  
17 department under this chapter.

18 (2) The department, county, or elected governing body may recover an  
19 overpayment from a family or individual who continues to receive benefits under any  
20 program administered by the department under this chapter by reducing the  
21 family's or individual's benefit amount. Subject to s. 49.793 (1), the department may  
22 by rule specify other methods for recovering incorrectly paid benefits.

23 (3) Subject to ss. 49.497 (2) and 49.793 (2), a county or elected governing body  
24 may retain a portion of an amount recovered under this section due to the efforts of

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1 an employee or officer of the county, tribe, or band, as provided by the department  
2 by rule.

3 \*~~0265/3.18~~\* SECTION 1197. 49.85 (1) of the statutes is amended to read:

4 49.85 (1) DEPARTMENT NOTIFICATION REQUIREMENT. If a county department under  
5 s. 46.215, 46.22, or 46.23 or a governing body of a federally recognized American  
6 Indian tribe or band determines that the department of health and family services  
7 may recover an amount under s. 49.497, 49.793, or 49.847, or that the department  
8 of workforce development may recover an amount under s. 49.161, or 49.195 (3), ~~or~~  
9 ~~49.793~~, or collect an amount under s. 49.147 (6) (cm), the county department or  
10 governing body shall notify the affected department of the determination. If a  
11 Wisconsin ~~works~~ Works agency determines that the department of workforce  
12 development may recover an amount under s. 49.161 or 49.195 (3), or collect an  
13 amount under s. 49.147 (6) (cm), the Wisconsin ~~works~~ Works agency shall notify the  
14 department of workforce development of the determination.

15 \*~~0879/4.8~~\* SECTION 1198. 49.85 (2) (a) of the statutes is renumbered 49.85 (2)  
16 (a) (intro.) and amended to read:

17 49.85 (2) (a) (intro.) At least annually, the department of health and family  
18 services shall certify to the department of revenue the amounts that, based on the  
19 notifications received under sub. (1) and on other information received by the  
20 department of health and family services, the department of health and family  
21 services has determined that it may recover under s. 49.45 (2) (a) 10. ~~or~~, 49.497,  
22 49.793, or 49.847, except that the department of health and family services may not  
23 certify an amount under this subsection unless it all of the following apply:

24 1. The department has met the notice requirements under sub. (3) ~~and unless~~  
25 ~~its~~.

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1           2. The department's determination has either not been appealed or is no longer  
2 under appeal.

3           \*~~-0879/4.9~~\* SECTION 1199. 49.85 (2) (a) 3. of the statutes is created to read:  
4           49.85 (2) (a) 3. If the determination relates to recovery of an amount under s.  
5 49.497, the determination was rendered to a judgment under s. 49.497 (1m) (b).

\*\*\*\*NOTE: This is reconciled s. 49.85 (2). This SECTION has been affected by drafts  
with the following LRB numbers: LRB-0265 and LRB-0879.

6           \*~~-0265/3.19~~\* SECTION 1200. 49.85 (2) (b) of the statutes is amended to read:  
7           49.85 (2) (b) At least annually, the department of workforce development shall  
8 certify to the department of revenue the amounts that, based on the notifications  
9 received under sub. (1) and on other information received by the department of  
10 workforce development, the department of workforce development has determined  
11 that it may recover under ss. 49.161, and 49.195 (3), and 49.793, and collect under  
12 s. 49.147 (6) (cm), except that the department of workforce development may not  
13 certify an amount under this subsection unless it has met the notice requirements  
14 under sub. (3) and unless its determination has either not been appealed or is no  
15 longer under appeal.

16           \*~~-0265/3.20~~\* SECTION 1201. 49.85 (3) (a) 1. of the statutes is amended to read:  
17           49.85 (3) (a) 1. Inform the person that the department of health and family  
18 services intends to certify to the department of revenue an amount that the  
19 department of health and family services has determined to be due under s. 49.45  
20 (2) (a) 10. ~~or, 49.497, 49.793, or 49.847~~, for setoff from any state tax refund that may  
21 be due the person.

22           \*~~-0265/3.21~~\* SECTION 1202. 49.85 (3) (b) 1. of the statutes is amended to read:

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## SECTION 1202

1 49.85 (3) (b) 1. Inform the person that the department of workforce  
2 development intends to certify to the department of revenue an amount that the  
3 department of workforce development has determined to be due under s. 49.161, or  
4 49.195 (3), ~~or 49.793~~, or to be delinquent under a repayment agreement for a loan  
5 under s. 49.147 (6), for setoff from any state tax refund that may be due the person.

6 **\*-1525/3.3\* SECTION 1203.** 49.855 (6) of the statutes is amended to read:

7 49.855 (6) If the state implements the child and spousal support and  
8 establishment of paternity and medical support liability program under ss. 49.22  
9 and 59.53 (5), the state may act under this section in place of the county child support  
10 agency under s. 59.53 (5).

11 **\*-0347/2.2\* SECTION 1205.** 49.857 (1) (d) 4. of the statutes is amended to read:

12 49.857 (1) (d) 4. A certification, license, training permit, registration, approval  
13 or certificate issued under s. 49.45 (2) (a) 11., 146.50 (5) (a) or (b), (6g) (a) or (8) (a),  
14 ~~250.05 (5)~~, 252.23 (2), 252.24 (2), 254.176 (1) or (3) (a), 254.178 (2) (a), 254.20 (2), (3)  
15 or (4), 254.47 (1), 254.64 (1) (a) or (b), 254.71 (2) or 255.08 (2).

16  
17  
18 **\*b0221/1.2\* SECTION 1217r.** 50.04 (2d) of the statutes is created to read:

19 50.04 (2d) RESIDENT LEVELS OF CARE. The department may not require a nursing  
20 home to use the criteria for functional eligibility specified in s. 46.286 (1) (a) to  
21 determine resident levels of care under sub. (2) (d).

22 **\*-1744/2.1\* SECTION 1218.** 50.065 (2) (bg) of the statutes is amended to read:

23 50.065 (2) (bg) If an entity hires or contracts with a caregiver for whom, within  
24 the last 4 years, the information required under par. (b) 1. to 3. and 5. has already  
25 been obtained by another entity, the entity may obtain that information from that

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1 other entity, which, notwithstanding par. (br), shall provide the information, if  
2 possible, to the requesting entity. If an entity cannot obtain the information required  
3 under par. (b) 1. to 3. and 5. from another entity or if an entity has reasonable grounds  
4 to believe that any information obtained from another entity is no longer accurate,  
5 the entity shall obtain that information from the sources specified in par. (b) 1. to 3.  
6 and 5.

7 \*~~1744/2.2~~\* SECTION 1219. 50.065 (2) (br) of the statutes is created to read:

8 50.065 (2) (br) 1. Except as provided in subd. 2, an entity that receives  
9 information regarding the arrest or conviction of a caregiver from the federal bureau  
10 of investigation in connection with a criminal history search under this section may  
11 use the information only to determine whether the caregiver's arrest or conviction  
12 record disqualifies him or her from serving as a caregiver. An entity is immune from  
13 civil liability to a caregiver for using arrest or conviction information provided by the  
14 federal bureau of investigation to make an employment determination regarding the  
15 caregiver.

16 2. Subdivision 1. does not apply to use by an entity of arrest or conviction  
17 information that the entity requests from the federal bureau of investigation after  
18 September 30, 2007.

19 \*~~0309/4.2~~\* SECTION 1220. 50.065 (8) of the statutes is amended to read:

20 50.065 (8) The department may charge a fee for obtaining the information  
21 required under sub. (2) (am) or (3) (a) or for providing information to an entity to  
22 enable the entity to comply with sub. (2) (b) or (3) (b). ~~The fee may not exceed the~~  
23 ~~reasonable cost of obtaining the information.~~ No fee may be charged to a nurse's  
24 assistant, as defined in s. 146.40 (1) (d), for obtaining or maintaining the information  
25 if to do so would be inconsistent with federal law.

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## SECTION 1221

1           \*~~0316/3.4~~\* SECTION 1221. 50.135 (2) (c) of the statutes is amended to read:

2           50.135 (2) (c) The fees collected under par. (a) shall be credited to the  
3           appropriations appropriation account under s. 20.435 (4) ~~(gm)~~ and (6) (jm) as  
4           specified in those appropriations for licensing, review and certifying activities.

5           \*~~b0322/2.2~~\* SECTION 1222m. 50.14 (2) (intro.) of the statutes is amended to  
6           read:

7           50.14 (2) (intro.) For the privilege of doing business in this state, there is  
8           imposed on all licensed beds of a facility an assessment that may not exceed \$445 per  
9           calendar month per licensed bed of an intermediate care facility for the mentally  
10          retarded ~~may not exceed \$435 in fiscal year 2003-04 and may not exceed \$445 in~~  
11          ~~fiscal year 2004-05~~ and an assessment that may not exceed \$75 per calendar month  
12          per licensed bed of a nursing home. The assessment moneys collected shall be  
13          deposited in the general fund, ~~except that in fiscal year 2003-04, amounts in excess~~  
14          ~~of \$14,300,000, in fiscal year 2004-05, amounts in excess of \$13,800,000, and,~~  
15          beginning July 1, 2005, in each fiscal year, ~~amounts in excess of 45% of the money~~  
16          ~~received from the assessment shall be deposited in the Medical Assistance trust~~  
17          fund. In determining the number of licensed beds, all of the following apply:

\*\*\*\*NOTE: This is reconciled s. 50.14 (2) (intro.). This SECTION has been affected by  
drafts with the following LRB numbers: 0560/1 and 0750/1.

18          \*~~0560/2.3~~\* SECTION 1223. 50.14 (4) of the statutes is amended to read:

19          50.14 (4) Sections 77.59 (1) to (5), (6) (intro.), (a) and (c) and (7) to (10), 77.60  
20          (1) to (7), (9) and (10), 77.61 (9) and (12) to (14) and 77.62, as they apply to the taxes  
21          under subch. III of ch. 77, apply to the assessment under this section, except that the  
22          amount of any assessment collected under s. 77.59(7) in excess of \$14,300,000 in  
23          ~~fiscal year 2003-04, in excess of \$13,800,000 in fiscal year 2004-05, and, beginning~~

plain

plain

## ASSEMBLY BILL 100

## SECTION 1223

1 July 1, 2005, ~~in excess of 45% in each fiscal year~~ in a fiscal year shall be deposited  
2 in the Medical Assistance trust fund.

3 \*~~0042/1.1~~\* SECTION 1224. 51.05 (3g) of the statutes is repealed.

4 \*~~0042/1.2~~\* SECTION 1225. 51.05 (3m) of the statutes is repealed.

5 \*b0139/1.1\* SECTION 1225m. 51.06 (7) of the statutes is created to read:

6 51.06 (7) JOINT SERVICES PROGRAMS. The department of health and family  
7 services, the department of veterans affairs, and the department of corrections shall,  
8 if the report specified under 2005 Wisconsin Act .... (this act), section 9121 (12q), is  
9 approved by the joint committee on finance, jointly fund and implement the  
10 programs proposed in the report at the Northern Center for the Developmentally  
11 Disabled and the Southern Center for the Developmentally Disabled for the joint  
12 provision, for all programs that each agency conducts at these places, of personnel,  
13 payroll, purchasing, custodianship, grounds and maintenance, distribution,  
14 warehouse, and security services.

15 \*~~0296/2.2~~\* SECTION 1226. 51.30 (4) (b) 27. of the statutes is created to read:

16 51.30 (4) (b) 27. For the purpose of entering information concerning the subject  
17 individual into the statewide automated child welfare information system  
18 established under s. 46.03 (7) (g). A county department under s. 46.215, 46.22, 46.23,  
19 51.42, or 51.437, the department of health and family services, the department of  
20 corrections, or any other organization that has entered into an information sharing  
21 and access agreement with one of those county departments or departments and that  
22 has been approved for access to the statewide automated child welfare information  
23 system by the department of health and family services may have access to  
24 information concerning a client of that county department, department, or  
25 organization under this chapter or ch. 48 or 938 that is maintained in the statewide

## ASSEMBLY BILL 100

## SECTION 1226

1 automated child welfare information system, if necessary to enable the county  
2 department, department, or organization to perform its duties under this chapter or  
3 ch. 48 or 938 or to coordinate the delivery of services under this chapter or ch. 48 or  
4 938 to the client. Before entering any information about an individual into the  
5 statewide automated child welfare information system, the person entering the  
6 information shall notify the individual that the information entered may be disclosed  
7 as provided in this subdivision.

8 \*~~0295/2.7~~\* SECTION 1227. 51.423 (1) of the statutes is amended to read:

9 51.423 (1) The department shall fund, within the limits of the department's  
10 allocation for mental health services under s. 20.435 (3) ~~(e)~~ and (7) (b) and (o) and  
11 subject to this section, services for mental illness, developmental disability,  
12 alcoholism, and drug abuse to meet standards of service quality and accessibility.  
13 The department's primary responsibility is to guarantee that county departments  
14 established under either s. 51.42 or 51.437 receive a reasonably uniform minimum  
15 level of funding and its secondary responsibility is to fund programs which meet  
16 exceptional community needs or provide specialized or innovative services. Moneys  
17 appropriated under s. 20.435 (7) (b) and earmarked by the department for mental  
18 health services under s. 20.435 (7) (o) shall be allocated by the department to county  
19 departments under s. 51.42 or 51.437 in the manner set forth in this section.

20 \*~~0295/2.8~~\* SECTION 1228. 51.423 (2) of the statutes is amended to read:

21 51.423 (2) From the appropriations under s. 20.435 (3) ~~(e)~~ and (7) (b) and (o),  
22 the department shall distribute the funding for services provided or purchased by  
23 county departments under s. 46.23, 51.42, or 51.437 to such county departments as  
24 provided under s. 46.40. County matching funds are required for the distributions  
25 under s. 46.40 (2) and (9) (b). Each county's required match for the distributions

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1 under s. 46.40 (2) for a year equals 9.89% of the total of the county's distributions  
2 under s. 46.40 (2) for that year for which matching funds are required plus the  
3 amount the county was required by s. 46.26 (2) (c), 1985 stats., to spend for juvenile  
4 delinquency-related services from its distribution for 1987. Each county's required  
5 match for the distribution under s. 46.40 (9) (b) for a year equals 9.89% of that  
6 county's amounts described in s. 46.40 (9) (a) (intro.) for that year. Matching funds  
7 may be from county tax levies, federal and state revenue sharing funds, or private  
8 donations to the counties that meet the requirements specified in sub. (5). Private  
9 donations may not exceed 25% of the total county match. If the county match is less  
10 than the amount required to generate the full amount of state and federal funds  
11 distributed for this period, the decrease in the amount of state and federal funds  
12 equals the difference between the required and the actual amount of county  
13 matching funds.

14 \*~~0345/1.1~~ SECTION 1229. 51.437 (4rm) (c) 2. b. of the statutes is amended to  
15 read:

16 51.437 (4rm) (c) 2. b. Bill the county department of developmental disabilities  
17 services for services provided on or after December 31, 1997, at \$48 per day, if an  
18 independent professional review established under 42 USC 1396a (a) (31) designates  
19 the person served as appropriate for community care, including persons who have  
20 been admitted for more than 180 consecutive days and for whom the cost of care in  
21 the community would be equal to or less than \$184 per day the daily rate for services  
22 under s. 46.275. The department of health and family services shall use money it  
23 receives from the county department of developmental disabilities services to offset  
24 the state's share of medical assistance. Payment is due from the county department  
25 of developmental disabilities services within 60 days of the billing date, subject to

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## SECTION 1229

1 provisions of the contract. If the department of health and family services does not  
2 receive any payment within 60 days, it shall deduct all or part of the amount due from  
3 any payment the department of health and family services is required to make to the  
4 county department of developmental disabilities services. The department of health  
5 and family services shall first use collections received under s. 46.10 as a result of  
6 care at a center for the developmentally disabled to reduce the costs paid by medical  
7 assistance, and shall remit the remainder to the county department of  
8 developmental disabilities services up to the portion billed. The department of  
9 health and family services shall use the appropriation under s. 20.435 (2) (gk) to  
10 remit collection credits and other appropriate refunds to county departments of  
11 developmental disabilities services.

12 **\*-1525/3.4\* SECTION 1230.** 59.40 (2) (p) of the statutes is amended to read:

13 59.40 (2) (p) Cooperate with the department of workforce development with  
14 respect to the child and spousal support and establishment of paternity and medical  
15 liability support liability program under ss. 49.22 and 59.53 (5), and provide that  
16 department with any information from court records which it requires to administer  
17 that program.

18 **\*-0984/4.12\* SECTION 1231.** 59.43 (1) (u) of the statutes is repealed and  
19 recreated to read:

20 59.43 (1) (u) Submit that portion of recording fees collected under sub. (2) (ag)  
21 1. and (e) and not retained by the county to the department of administration under  
22 s. 59.72 (5).

23 **\*-0984/4.13\* SECTION 1232.** 59.43 (1) (um) of the statutes is repealed.

24 **\*-0984/4.14\* SECTION 1233.** 59.43 (2) (ag) 1. of the statutes is repealed and  
25 recreated to read:

## ASSEMBLY BILL 100

## SECTION 1233

1           59.43 (2) (ag) 1. Subject to s. 59.72 (5), for recording any instrument entitled  
2 to be recorded in the office of the register of deeds, \$11 for the first page and \$2 for  
3 each additional page, except that no fee may be collected for recording a change of  
4 address that is exempt from a filing fee under s. 185.83 (1) (b).

5           \*~~0984/4.15~~\* SECTION 1234. 59.43 (2) (e) of the statutes is repealed and  
6 recreated to read:

7           59.43 (2) (e) Subject to s. 59.72 (5), for filing any instrument which is entitled  
8 to be filed in the office of register of deeds and for which no other specific fee is  
9 specified, \$11 for the first page and \$2 for each additional page.

10          \*b0147/2.14\* SECTION 1235t. 59.69 (3) (a) of the statutes is amended to read:

11          59.69 (3) (a) The county zoning agency may direct the preparation of a county  
12 development plan or parts of the plan for the physical development of the  
13 unincorporated territory within the county and areas within incorporated  
14 jurisdictions whose governing bodies by resolution agree to having their areas  
15 included in the county's development plan. The plan may be adopted in whole or in  
16 part and may be amended by the board and endorsed by the governing bodies of  
17 incorporated jurisdictions included in the plan. The county development plan, in  
18 whole or in part, in its original form or as amended, is hereafter referred to as the  
19 development plan. ~~Beginning on January 1, 2010, if the county engages in any~~  
20 ~~program or action described in s. 66.1001 (3), the development plan shall contain at~~  
21 ~~least all of the elements specified in s. 66.1001 (2).~~

22          \*b0378/5.3\* SECTION 1235b. 59.58 (6) (title) of the statutes is amended to read:

23          59.58 (6) (title) REGIONAL TRANSPORTATION TRANSIT AUTHORITY.

24          \*b0378/5.3\* SECTION 1235c. 59.58 (6) (a) 1. of the statutes is amended to read:

## ASSEMBLY BILL 100

## SECTION 1235c

1           59.58 (6) (a) 1. “Authority” means the regional ~~transportation~~ transit  
2 authority.

3           **\*b0378/5.3\* SECTION 1235d.** 59.58 (6) (a) 2. of the statutes is amended to read:

4           59.58 (6) (a) 2. “Region” means the geographic area composed of the counties  
5 of Kenosha, Milwaukee, Ozaukee, and Racine, ~~Walworth, Washington and~~  
6 Waukesha.

7           **\*b0378/5.3\* SECTION 1235e.** 59.58 (6) (b) of the statutes is repealed and  
8 recreated to read:

9           59.58 (6) (b) The counties of Kenosha, Milwaukee, and Racine shall create a  
10 regional transit authority. The governing body of the authority shall consist of the  
11 following members:

12           1. Three members, one from each county in the region, appointed by the county  
13 executive of each county and approved by the county board.

14           2. Three members, one from the most populous city in each county in the region,  
15 appointed by the mayor of each such city and approved by the common council.

16           3. One member from the most populous city in the region, nominated by the  
17 governor, and with the advice and consent of the senate appointed.

18           **\*b0378/5.3\* SECTION 1235i.** 59.58 (6) (bm) of the statutes is created to read:

19           59.58 (6) (bm) No action may be taken by the authority unless at least 6  
20 members of the authority’s governing body vote to approve the action.

21           **\*b0378/5.3\* SECTION 1235k.** 59.58 (6) (c) of the statutes is amended to read:

22           59.58 (6) (c) ~~The~~ Notwithstanding s. 59.84 (2), the authority shall be  
23 responsible for the coordination of ~~highway and transit~~ and commuter rail programs  
24 in the region ~~and for other responsibilities as specified for the authority by the~~  
25 legislature.

## ASSEMBLY BILL 100

1           **\*b0378/5.3\* SECTION 1235L.** 59.58 (6) (cg) of the statutes is created to read:  
2           59.58 (6) (cg) 1. The authority may impose the fees under subch. XIII of ch. 77.  
3           2. The authority shall retain all revenues received under subd. 1., except those  
4           expended as authorized under par. (cr), until the authority has submitted the report  
5           specified in par. (e) and action on the report is taken by the legislature.

6   
7           **\*b0378/5.3\* SECTION 1235m.** 59.58 (6) (cr) of the statutes is created to read:  
8           59.58 (6) (cr) The authority may hire staff, conduct studies, and expend funds  
9           essential to the preparation of the report specified in par. (e).

10           **\*b0378/5.3\* SECTION 1235n.** 59.58 (6) (d) of the statutes is amended to read:  
11           59.58 (6) (d) The department of transportation or its designee, the  
12           southeastern Wisconsin Regional Planning Commission, or any designee of the  
13           governing body of the authority may provide administrative support services to  
14           assist the authority in fulfilling its duties.

15           **\*b0378/5.3\* SECTION 1235o.** 59.58 (6) (dm) of the statutes is created to read:  
16           59.58 (6) (dm) Any recipient of state funding for the planning or engineering  
17           of a commuter rail project in the region shall periodically report to the authority's  
18           governing body or staff.

19           **\*b0378/5.3\* SECTION 1235p.** 59.58 (6) (e) (intro.) of the statutes is amended to  
20           read:

21           59.58 (6) (e) (intro.) By November 15, ~~1992~~ 2008, the authority shall submit to  
22           the governor and to the chief clerk of each house of the legislature, for distribution  
23           to the legislature under s. 13.172 (2), a report on the activities of the authority. The  
24           report shall include all of the following:

25           **\*b0378/5.3\* SECTION 1235q.** 59.58 (6) (e) 1. and 2. of the statutes are repealed.

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## SECTION 1235r

1           **\*b0378/5.3\* SECTION 1235r.** 59.58 (6) (e) 3. of the statutes is amended to read:  
2           59.58 (6) (e) 3. A plan to improve the ~~coordinating and funding~~ coordination of  
3           expanded public mass transit, commuter rail, and passenger rail in the region.

4           **\*b0378/5.3\* SECTION 1235s.** 59.58 (6) (e) 3m. of the statutes is repealed.

5           **\*b0378/5.3\* SECTION 1235t.** 59.58 (6) (e) 3r. of the statutes is amended to read:  
6           59.58 (6) (e) 3r. A recommendation on the use of bonding for commuter rail and  
7           public transit in the region, and the role of the authority in such bonding.

8           **\*b0378/5.3\* SECTION 1235u.** 59.58 (6) (e) 4. of the statutes is repealed.

9           **\*b0378/5.3\* SECTION 1235v.** 59.58 (6) (e) 4g. and 4r. of the statutes are created  
10          to read:

11          59.58 (6) (e) 4g. A plan for the distribution among the mass transit operators  
12          in the region of any permanent regional funding specified in subd. 5.

13          4r. A recommendation as to whether the responsibilities of the authority should  
14          be limited to collection and distribution of regional transit funding or should also  
15          include operation of transit service.

16          **\*b0378/5.3\* SECTION 1235w.** 59.58 (6) (e) 5. (intro.) of the statutes is  
17          renumbered 59.58 (6) (e) 5. and amended to read:

18          59.58 (6) (e) 5. A proposal that specifically identifies a permanent regional  
19          funding source to provide local funds for ~~highway improvements in the region that~~  
20          ~~have a demonstrably regional impact, and for the local portion of operating and~~  
21          capital costs of commuter rail and public transit that are not covered by passenger  
22          fares. ~~In making its proposal, the authority shall consider at least the following and~~  
23          that considers all potential funding sources.

24          **\*b0378/5.3\* SECTION 1235x.** 59.58 (6) (e) 5. a. to d. of the statutes are repealed.

25          **\*b0378/5.3\* SECTION 1235y.** 59.58 (6) (e) 6. of the statutes is amended to read:

## ASSEMBLY BILL 100

## SECTION 1235y

1           59.58 (6) (e) 6. A recommendation on whether the authority should continue  
2 in existence after September 30, 1993 2009.

3           \*~~0984/4.16~~\* SECTION 1236. 59.72 (3) of the statutes is repealed and recreated  
4 to read:

5           59.72 (3) LAND INFORMATION OFFICE. The board may establish a county land  
6 information office or may direct that the functions and duties of the office be  
7 performed by an existing department, board, commission, agency, institution,  
8 authority, or office. If the board establishes a county land information office, the  
9 office shall:

10           (a) Coordinate land information projects within the county, between the county  
11 and local governmental units, between the state and local governmental units and  
12 among local governmental units, the federal government and the private sector.

13           (b) Within 2 years after the land information office is established, develop and  
14 receive approval for a countywide plan for land records modernization. The plan  
15 shall be submitted for approval to the department of administration under s. 16.967  
16 (3) (e).

17           (c) Review and recommend projects from local governmental units for grants  
18 from the department of administration under s. 16.967 (7).

19           \*~~0984/4.17~~\* SECTION 1237. 59.72 (4) of the statutes is repealed and recreated  
20 to read:

21           59.72 (4) AID TO COUNTIES. A board that has established a land information  
22 office under sub. (3) may apply to the department of administration for a grant for  
23 a land information project under s. 16.967 (7).

24           \*~~0984/4.18~~\* SECTION 1238. 59.72 (5) of the statutes is repealed and recreated  
25 to read:

## ASSEMBLY BILL 100

## SECTION 1238

1           59.72 (5) LAND RECORD MODERNIZATION FUNDING. (a) Before the 16th day of each  
2 month a register of deeds shall submit to the department of administration \$7 from  
3 the fee for recording or filing the first page of each instrument that is recorded or filed  
4 under s. 59.43 (2) (ag) 1. or (e), less any amount retained by the county under par.  
5 (b).

6           (b) A county may retain \$5 of the \$7 submitted under par. (a) from the fee for  
7 recording or filing the first page of each instrument that is recorded or filed under  
8 s. 59.43 (2) (ag) 1. or (e) if all of the following conditions are met:

9           1. The county has established a land information office under sub. (3).

10          2. A land information office has been established for less than 2 years or has  
11 received approval for a countywide plan for land records modernization under sub.  
12 (3) (b).

13          3. The county uses \$4 of each \$5 fee retained under this paragraph to develop,  
14 implement, and maintain the countywide plan for land records modernization and  
15 \$1 of each \$5 fee retained under this paragraph for the provision of land information  
16 on the Internet, including the county's land information records relating to housing.

17          **\*b0147/2.15\* SECTION 1238m.** 62.23 (2) of the statutes is amended to read:

18          62.23 (2) FUNCTIONS. It shall be the function and duty of the commission to  
19 make and adopt a master plan for the physical development of the city, including any  
20 areas outside of its boundaries that in the commission's judgment bear relation to the  
21 development of the city provided, however, that in any county where a regional  
22 planning department has been established, areas outside the boundaries of a city  
23 may not be included in the master plan without the consent of the county board of  
24 supervisors. The master plan, with the accompanying maps, plats, charts, and  
25 descriptive and explanatory matter, shall show the commission's recommendations

## ASSEMBLY BILL 100

## SECTION 1238m

1 for such physical development, ~~and shall, as described in sub. (3) (b), contain at least~~  
2 ~~the elements described in s. 66.1001 (2).~~ The commission may from time to time  
3 amend, extend, or add to the master plan or carry any part or subject matter into  
4 greater detail. The commission may adopt rules for the transaction of business and  
5 shall keep a record of its resolutions, transactions, findings, and determinations,  
6 which record shall be a public record.

7 \*b0147/2.15\* SECTION 1238n. 62.23 (3) (b) of the statutes is amended to read:

8 62.23 (3) (b) The commission may adopt the master plan as a whole by a single  
9 resolution, or, as the work of making the whole master plan progresses, may from  
10 time to time by resolution adopt a part or parts of a master plan. ~~Beginning on~~  
11 ~~January 1, 2010, if the city engages in any program or action described in s. 66.1001~~  
12 ~~(3), the master plan shall contain at least all of the elements specified in s. 66.1001~~  
13 ~~(2).~~ The adoption of the plan or any part, amendment, or addition, shall be by  
14 resolution carried by the affirmative votes of not less than a majority of all the  
15 members of the city plan commission. The resolution shall refer expressly to the  
16 ~~elements under s. 66.1001 and other matters intended by the commission to form the~~  
17 ~~whole or any part of the plan, and the action taken shall be recorded on the adopted~~  
18 ~~plan or part of the plan by the identifying signature of the secretary of the~~  
19 ~~commission, and a copy of the plan or part of the plan shall be certified to the common~~  
20 ~~council. The purpose and effect of the adoption and certifying of the master plan or~~  
21 ~~part of the plan shall be solely to aid the city plan commission and the council in the~~  
22 ~~performance of their duties.~~

23 \*b0147/2.16\* SECTION 1242s. 66.0230 (2) (d) of the statutes is amended to  
24 read:

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## SECTION 1242s

1           66.0230 (2) (d) The consolidating town, and city or village, agree to adopt a  
2   comprehensive master plan under ~~s. 66.1001~~ s. 62.23 (2) or (3) for the consolidated  
3   city or village, and the comprehensive master plan takes effect on the effective date  
4   of the consolidation.

5           **\*b0339/1.1\* SECTION 1242p.** 66.0216 of the statutes is created to read:

6           **66.0216 Incorporation of certain towns contiguous to 2nd class cities.**

7   (1) CONDITIONS. (a) A town board may initiate the procedure for incorporating its  
8   town as a city or village under this section by adopting a resolution providing for a  
9   referendum by the electors of the town on the question of whether the town should  
10   become a city or village if on the date of the adoption of the resolution all of the  
11   following conditions are satisfied:

12           (b) The most recent federal decennial census shows that the resident  
13   population of the town exceeds 23,000.

14           (c) The town is contiguous to a 2nd class city with a resident population  
15   exceeding 75,000.

16           (d) The most recent per capita equalized valuation figures available from the  
17   department of revenue show that the per capita equalized valuation for the town is  
18   equal to or greater than the average per capita equalized valuation for all cities and  
19   villages in the state.

20           (e) The town board of the town is authorized to exercise village powers.

21           (f) The town contains at least 2,500 acres of land that has been zoned for  
22   industrial, commercial, communication, or public utility use.

23           (g) The town contains at least 400 acres of land actually used for industrial,  
24   commercial, communication, or public utility purposes.

**ASSEMBLY BILL 100****SECTION 1242p**

1           (h) The common council of at least one 2nd class city that is contiguous to the  
2 town has adopted a resolution approving the incorporation of the town as a city or  
3 village.

4           **(2) REFERENDUM RESOLUTION.** The resolution of the town board required under  
5 sub. (1) shall do, or contain, all of the following:

6           (a) Certify that all of the conditions under sub. (1) are satisfied.

7           (b) Contain a description of the territory to be incorporated sufficiently  
8 accurate to determine its location and a statement that a scale map reasonably  
9 showing the boundaries of the territory is on file with the town clerk.

10          (c) If incorporation as a city is proposed, specify the number of members of the  
11 common council and the method of election, and specify the numbers and boundaries  
12 of the aldermanic districts.

13          (d) Determine the numbers and boundaries of each ward of the proposed city  
14 or village, conforming to the requirements of s. 5.15 (1) and (2).

15          (e) Determine the date of the referendum, which may not be earlier than 6  
16 weeks after the adoption of the resolution.

17          **(3) NOTICE OF REFERENDUM.** The town clerk shall publish the resolution adopted  
18 under sub. (1) in a newspaper published in the town. If no newspaper is published  
19 in the town, the town clerk shall publish the resolution in a newspaper designated  
20 in the resolution. The town clerk shall publish the resolution once a week for 4  
21 successive weeks, the first publication to be not more than 4 weeks before the  
22 referendum.

23          **(4) VOTING PROCEDURE.** The referendum shall be conducted in the same manner  
24 as elections for town board supervisors. The question appearing on the ballot shall  
25 be: "Shall the town of .... become a city?" or "Shall the town of .... become a village?"

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1 Below the question shall appear 2 squares. To the left of one square shall appear the  
2 words "For a city" or "For a village," and to the left of the other square shall appear  
3 the words "Against a city" or "Against a village." The inspectors shall make a return  
4 to the town clerk.

5 (5) CERTIFICATE OF INCORPORATION. If a majority of the votes are cast in favor  
6 of a city or village, the town clerk shall certify that fact to the secretary of state,  
7 together with 4 copies of a description of the legal boundaries of the town, and 4 copies  
8 of a plat of the town. The town clerk shall also send the secretary of state an  
9 incorporation fee of \$1,000. Upon receipt of the town clerk's certification, the  
10 incorporation fee, and other required documents, the secretary of state shall issue  
11 a certificate of incorporation and record the certificate in a book kept for that  
12 purpose. The secretary of state shall provide 2 copies of the description and plat to  
13 the department of transportation and one copy to the department of revenue. The  
14 town clerk shall also transmit a copy of the certification and the resolution under sub.  
15 (1) to the county clerk.

16 (6) ACTION. No action to contest the validity of an incorporation under this  
17 section on any grounds, whether procedural or jurisdictional, may be commenced  
18 after 60 days from the date of issuance of the charter of incorporation by the secretary  
19 of state. In any such action, the burden of proof as to all issues is upon the person  
20 bringing the action to show that the incorporation is not valid. An action contesting  
21 an incorporation shall be given preference in the circuit court.

22 (7) CITY OR VILLAGE POWERS. A city or village incorporated under this section  
23 is a body corporate and politic, with the powers and privileges of a municipal  
24 corporation at common law and conferred by ch. 61 or 62.

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1           (8) EXISTING ORDINANCES. (a) Ordinances in force in the territory or any part  
2 of the territory, to the extent not inconsistent with ch. 61 or 62, continue in force until  
3 altered or repealed.

4           (b) A county shoreland zoning ordinance enacted under s. 59.692 that is in force  
5 in any part of the territory continues in force until altered under s. 59.692 (7) (ad).

6           (9) INTERIM OFFICERS, FIRST CITY OR VILLAGE ELECTION. Section 66.0215 (8) and  
7 (9), as it applies to a town that is incorporated as a city under s. 66.0215, applies to  
8 a town that is incorporated as a city or village under this section.

9           (10) SUNSET. This section does not apply after June 30, 2007.

10           **\*b0339/1.1\* SECTION 1242s.** 66.0231 of the statutes is amended to read:

11           **66.0231 Notice of certain litigation affecting municipal status or**  
12 **boundaries.** If a proceeding under ss. 61.187, 61.189, 61.74, 62.075, 66.0201 to  
13 66.0213, 66.0215, 66.0216, 66.0217, 66.0221, 66.0223, 66.0227 or 66.0307 or other  
14 sections relating to an incorporation, annexation, consolidation, dissolution or  
15 detachment of territory of a city or village is contested by instigation of legal  
16 proceedings, the clerk of the city or village involved in the proceedings shall file with  
17 the secretary of state 4 copies of a notice of the commencement of the action. The  
18 clerk shall file with the secretary of state 4 copies of any judgments rendered or  
19 appeals taken in such cases. The notices or copies of judgments that are required  
20 under this section may also be filed by an officer or attorney of any party of interest.  
21 The secretary of state shall forward to the department of transportation 2 copies and  
22 to the department of revenue and the department of administration one copy each  
23 of any notice of action or judgment filed with the secretary of state under this section.

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## SECTION 1250e

1           **\*b0147/2.17\* SECTION 1250e.** 66.0309 (8) (a) 1. b. of the statutes is amended  
2 to read:

3           66.0309 (8) (a) 1. b. ~~Consistent with the elements specified in s. 66.1001, make~~  
4 Make plans for the physical, social and economic development of the region, and,  
5 ~~consistent with the elements specified in s. 66.1001,~~ adopt by resolution any plan or  
6 the portion of any plan so prepared as its official recommendation for the  
7 development of the region.

8           **\*b0147/2.17\* SECTION 1250f.** 66.0309 (9) of the statutes is amended to read:

9           66.0309 (9) PREPARATION OF MASTER PLAN FOR REGION. The regional planning  
10 commission shall have the function and duty of making and adopting a master plan  
11 for the physical development of the region. The master plan, with the accompanying  
12 maps, plats, charts, programs and descriptive and explanatory matter, shall show  
13 the commission's recommendations for physical development ~~and shall contain at~~  
14 ~~least the elements described in s. 66.1001.~~ The regional planning commission may  
15 amend, extend or add to the master plan or carry any part or subject matter into  
16 greater detail.

17           **\*b0147/2.17\* SECTION 1250g.** 66.0309 (10) of the statutes is amended to read:

18           66.0309 (10) ADOPTION OF MASTER PLAN FOR REGION. The master plan shall be  
19 made with the general purpose of guiding and accomplishing a coordinated, adjusted  
20 and harmonious development of the region which will, in accordance with existing  
21 and future needs, best promote public health, safety, morals, order, convenience,  
22 prosperity or the general welfare, as well as efficiency and economy in the process  
23 of development. The regional planning commission may adopt the master plan as  
24 a whole by a single resolution, or, as the work of making the whole master plan  
25 progresses, may by resolution adopt a part or parts of the master plan, ~~any part to~~

## ASSEMBLY BILL 100

## SECTION 1250g

1 ~~correspond with one or more of the elements specified in s. 66.1001.~~ The resolution  
2 shall refer expressly to the maps, plats, charts, programs and descriptive and  
3 explanatory matter, and other matters intended by the regional planning  
4 commission to form the whole or any part of the plan, and the action taken shall be  
5 recorded on the adopted plan or part of the adopted plan by the identifying signature  
6 of the chairperson of the regional planning commission and a copy of the plan or part  
7 of the adopted plan shall be certified to the legislative bodies of the local  
8 governmental units within the region. The purpose and effect of adoption of the  
9 master plan shall be solely to aid the regional planning commission and the local  
10 governments and local government officials comprising the region in the  
11 performance of their functions and duties.

12 \*b0147/2.17\* SECTION 1250m. 66.0317 (2) (c) 2. e. of the statutes is repealed.

13  
14  
15 \*b0338/2.2\* SECTION 1251c. 66.0602 of the statutes is created to read:

16 **66.0602 Local levy limits.** (1) DEFINITIONS. In this section:

17 (a) "Debt service" includes debt service on debt issued or reissued to fund or  
18 refund outstanding municipal or county obligations, interest on outstanding  
19 municipal or county obligations, and related issuance costs and redemption  
20 premiums.

21 (b) "Penalized excess" means the levy over the limit under sub. (2) for the  
22 political subdivision, not including any amount that is excepted from the limit under  
23 subs. (3), (4), and (5).

24 (c) "Political subdivision" means a city, village, town, or county.

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## SECTION 1251c

1 (d) "Valuation factor" means a percentage equal to the percentage change in the  
2 political subdivision's January 1 equalized value due to new construction less  
3 improvements removed between the previous year and the current year, but not less  
4 than zero.

5 (2) LEVY LIMIT. Except as provided in subs. (3), (4), and (5), no political  
6 subdivision may increase its levy in any year by a percentage that exceeds the  
7 political subdivision's valuation factor. In determining its levy in any year, a city,  
8 village, or town shall subtract any tax increment that is calculated under s. 60.85 (1)  
9 (L) or 66.1105 (2) (i).

10 (3) EXCEPTIONS. (a) If a political subdivision transfers to another governmental  
11 unit responsibility for providing any service that the political subdivision provided  
12 in the preceding year, the levy increase limit otherwise applicable under this section  
13 to the political subdivision in the current year is decreased to reflect the cost that the  
14 political subdivision would have incurred to provide that service, as determined by  
15 the department of revenue.

16 (b) If a political subdivision increases the services that it provides by adding  
17 responsibility for providing a service transferred to it from another governmental  
18 unit that provided the service in the preceding year, the levy increase limit otherwise  
19 applicable under this section to the political subdivision in the current year is  
20 increased to reflect the cost of that service, as determined by the department of  
21 revenue.

22 (c) If a city or village annexes territory from a town, the city's or village's levy  
23 increase limit otherwise applicable under this section is increased in the current year  
24 by an amount equal to the town levy on the annexed territory in the preceding year  
25 and the levy increase limit otherwise applicable under this section in the current

**ASSEMBLY BILL 100**

1 year for the town from which the territory is annexed is decreased by that same  
2 amount, as determined by the department of revenue.

3 (d) 1. If the amount of debt service for a political subdivision in the preceding  
4 year is less than the amount of debt service needed in the current year, as a result  
5 of the political subdivision adopting a resolution before July 1, 2005, authorizing the  
6 issuance of debt, the levy increase limit otherwise applicable under this section to the  
7 political subdivision in the current year is increased by the difference between these  
8 2 amounts, as determined by the department of revenue.

9 2. The limit otherwise applicable under this section does not apply to amounts  
10 levied by a political subdivision for the payment of any general obligation debt  
11 service, including debt service on debt issued or reissued to fund or refund  
12 outstanding obligations of the political subdivision, interest on outstanding  
13 obligations of the political subdivision, or the payment of related issuance costs or  
14 redemption premiums, authorized on or after July 1, 2005, by a referendum and  
15 secured by the full faith and credit of the political subdivision.

16 (e) The limit otherwise applicable under this section does not apply to the  
17 amount that a county levies in that year for a county children with disabilities  
18 education board.

19 (f) The limit otherwise applicable under this section does not apply to the  
20 amount that a 1st class city levies for school purposes.

21 (g) If a county has provided a service in a part of the county in the preceding  
22 year and if a city, village, or town has provided that same service in another part of  
23 the county in the preceding year, and if the provision of that service is consolidated  
24 at the county level, the levy increase limit otherwise applicable under this section to

**ASSEMBLY BILL 100****SECTION 1251c**

1 the county in the current year is increased to reflect the total cost of providing that  
2 service, as determined by the department of revenue.

3 (4) REFERENDUM EXCEPTION. (a) A political subdivision may exceed the levy  
4 increase limit under sub. (2) if its governing body adopts a resolution to that effect  
5 and if the resolution is approved in a referendum. The resolution shall specify the  
6 proposed amount of increase in the levy beyond the amount that is allowed under  
7 sub. (2), and shall specify whether the proposed amount of increase is for the next  
8 fiscal year only or if it will apply on an ongoing basis. With regard to a referendum  
9 relating to the 2005 or 2007 levy, the political subdivision may call a special  
10 referendum for the purpose of submitting the resolution to the electors of the political  
11 subdivision for approval or rejection. With regard to a referendum relating to the  
12 2006 levy, the referendum shall be held at the next succeeding spring primary or  
13 election or September primary or general election.

14 (b) The clerk of the political subdivision shall publish type A, B, C, D, and E  
15 notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of  
16 failure to comply with the notice requirements of this paragraph.

17 (c) The referendum shall be held in accordance with chs. 5 to 12. The political  
18 subdivision shall provide the election officials with all necessary election supplies.  
19 The form of the ballot shall correspond substantially with the standard form for  
20 referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1)

21 (a). The question shall be submitted as follows: "Under state law, the increase in the  
22 levy of the ... (name of political subdivision) for the tax to be imposed for the next  
23 fiscal year, ... (year), is limited to ...%, which results in a levy of \$.... Shall the ...  
24 (name of political subdivision) be allowed to exceed this limit and increase the levy  
25 for the next fiscal year, ... (year), by a total of ...%, which results in a levy of \$....?"

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1 (d) Within 14 days after the referendum, the clerk of the political subdivision  
2 shall certify the results of the referendum to the department of revenue. The levy  
3 increase limit otherwise applicable to the political subdivision under sub. (2) is  
4 increased in the next fiscal year by the percentage approved by a majority of those  
5 voting on the question. If the resolution specifies that the increase is for one year  
6 only, the amount of the increase shall be subtracted from the base used to calculate  
7 the limit for the 2nd succeeding fiscal year.

8 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 2,000 may  
9 exceed the levy increase limit otherwise applicable under this section to the town if  
10 the town board adopts a resolution supporting an increase and places the question  
11 on the agenda of an annual town meeting or a special town meeting and if the annual  
12 or special town meeting adopts a resolution endorsing the town board's resolution.  
13 The limit otherwise applicable to the town under sub. (2) is increased in the next  
14 fiscal year by the percentage approved by a majority of those voting on the question.  
15 Within 14 days after the adoption of the resolution, the town clerk shall certify the  
16 results of the vote to the department of revenue.

17 (6) PENALTIES. If the department of revenue determines that a political  
18 subdivision has a penalized excess in any year, the department of revenue shall do  
19 all of the following:

20 (a) Reduce the amount of county and municipal aid payments to the political  
21 subdivision under s. 79.035 in the following year by an amount equal to the amount  
22 of the penalized excess.

23 (b) Ensure that the amount of any reductions in county and municipal aid  
24 payments under par. (a) lapses to the general fund.

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1 (c) Ensure that the amount of the penalized excess is not included in  
2 determining the limit described under sub. (2) for the political subdivision for the  
3 following year.

4 (7) SUNSET. This section does not apply beginning 3 years after the effective  
5 date of this subsection .... [revisor inserts date].

6 *De*

7 \*b0147/2.18\* SECTION 1254m. 66.1001 of the statutes is repealed.

8 \*-0748/1.1\* SECTION 1257. 69.22 (1) (c) of the statutes is amended to read:

9 69.22 (1) (c) ~~Twelve~~ Fifteen dollars for issuing an uncertified copy of a birth  
10 certificate or a certified copy of a birth certificate, \$7 ~~\$9~~ of which shall be forwarded  
11 to the secretary of administration as provided in sub. (1m) and credited to the  
12 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional  
13 certified or uncertified copy of the same birth certificate issued at the same time.

14 \*-0748/1.2\* SECTION 1258. 69.22 (5) (b) 2. of the statutes is amended to read:

15 69.22 (5) (b) 2. The filing of a birth certificate under s. 69.14 (2) (b) 5. ~~The To~~  
16 the fee under this subdivision includes the search for the birth certificate and the  
17 ~~first copy of the certificate except that the state registrar shall add to the \$20 fee, the~~  
18 \$5 shall be added the \$15 fee required under sub. (1) (c), which shall be treated as  
19 specified in sub. (1) (c).

20 \*b0370/3.2\* SECTION 1258m. 70.05 (5) (a) 1m. of the statutes is amended to  
21 read:

22 70.05 (5) (a) 1m. "Class of property" means residential under s. 70.32 (2) (a) 1.;  
23 commercial under s. 70.32 (2) (a) 2.; public utility general structures and substations  
24 under s. 70.32 (2) (a) 8.; personal property; or the sum of undeveloped under s. 70.32

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## SECTION 1258m

1 (2) (a) 5., agricultural forest under s. 70.32 (2) (a) 5m.; productive forest land under  
2 s. 70.32 (2) (a) 6. and other under s. 70.32 (2) (a) 7.

3 \*~~1258/5.68~~\* SECTION 1259. 70.111 (3m) of the statutes is amended to read:

4 70.111 (3m) CHARTER SPORT FISHING BOATS. Motorboats, and the equipment  
5 used on them, which are regularly employed in carrying persons for hire for sport  
6 fishing in and upon the outlying waters, as defined in s. 29.001 (63), and the rivers  
7 and tributaries specified in s. ~~29.191 (5)~~ 29.2285 (2) (a) 1. and 2. if the owner and all  
8 operators are licensed under s. 29.512 or under s. 29.514 or both and by the U.S. coast  
9 guard to operate the boat for that purpose.

10

11 \*b0215/3.1\* SECTION 1260m. 70.114 (1) (b) of the statutes is renumbered  
12 70.114 (1) (b) 1. and amended to read:

13 70.114 (1) (b) 1. ~~“Estimated value”,~~ For land purchased before the effective date  
14 of this subdivision .... [revisor inserts date], “estimated value,” for the year during  
15 which land is purchased, means the purchase price and, for later years, means the  
16 value that was used for calculating the aid payment under this section for the prior  
17 year increased or decreased to reflect the annual percentage change in the equalized  
18 valuation of all property, excluding improvements, in the taxation district, as  
19 determined by comparing the most recent determination of equalized valuation  
20 under s. 70.57 for that property to the next preceding determination of equalized  
21 valuation under s. 70.57 for that property.

22 \*b0215/3.1\* SECTION 1260n. 70.114 (1) (b) 2. of the statutes is created to read:

23 70.114 (1) (b) 2. For land purchased on or after the effective date of this  
24 subdivision .... [revisor inserts date], “estimated value,” for the year during which  
25 land is purchased, means the lesser of the purchase price or the determination of the

## ASSEMBLY BILL 100

## SECTION 1260n

1 land's equalized valuation under s. 70.57 in the year before the year during which  
2 the land is purchased, increased or decreased to reflect the annual percentage  
3 change in the equalized valuation of all property, excluding improvements, in the  
4 taxation district, as determined by comparing the most recent determination of  
5 equalized valuation under s. 70.57 for that property to the next preceding  
6 determination of equalized valuation under s. 70.57 for that property, except that if  
7 the land was exempt from taxation in the year prior to the year during which the  
8 department purchased the land "estimated value," for the year during which the land  
9 is purchased, means the lesser of the purchase price, the most recent determination  
10 of the land's equalized valuation under s. 70.57, or an amount that would result in  
11 a payment under sub. (4) that is equal to \$1 per acre. "Estimated value," for later  
12 years, means the value that was used for calculating the aid payment under this  
13 section for the prior year increased or decreased to reflect the annual percentage  
14 change in the equalized valuation of all property, excluding improvements, in the  
15 taxation district, as determined by comparing the most recent determination of  
16 equalized valuation under s. 70.57 for that property to the next preceding  
17 determination of equalized valuation under s. 70.57 for that property.

18 \*b0338/2.3\* SECTION 1260m. 70.58 of the statutes is renumbered 70.58 (1) and  
19 amended to read:

20 70.58 (1) ~~There~~ Except as provided in sub. (2), there is levied an annual tax of  
21 two-tenths of one mill for each dollar of the assessed valuation of the property of the  
22 state as determined by the department of revenue under s. 70.57, for the purpose of  
23 acquiring, preserving and developing the forests of the state and for the purpose of  
24 forest crop law and county forest law administration and aid payments, for grants  
25 to forestry cooperatives under s. 36.56, and for the acquisition, purchase and

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1 development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax  
2 to be paid into the conservation fund. The tax shall not be levied in any year in which  
3 general funds are appropriated for the purposes specified in this section, equal to or  
4 in excess of the amount which the tax would produce.

5  
6 *don't change*  
\*b0338/2.3\* SECTION 1360n. 70.58 (2) of the statutes is created to read:

7 70.58 (2) In each of 3 years beginning with the property tax assessments as of  
8 January 1 of the year of the effective date of this subsection .... [revisor inserts date],  
9 the department of revenue shall adjust the rate of the tax imposed under this section  
10 so that the percentage increase from the previous year in the total amount levied  
11 under this section does not exceed 2.6 percent. The rate determined by the  
12 department of revenue for the property tax assessment as of January 1 of the 2nd  
13 year following the effective date of this subsection .... [revisor inserts date], shall be  
14 the rate of the tax imposed under this section for all subsequent years.

15 \*b0370/3.3\* SECTION 1260b. 70.112 (4) (a) of the statutes is amended to read:

16 70.112 (4) (a) All Except as provided in par. (am), all special property assessed  
17 under ss. 76.01 to 76.26 and property of any light, heat, and power company taxed  
18 under s. 76.28, car line company, and electric cooperative association that is used and  
19 useful in the operation of the business of such company or association. If Except as  
20 provided in par. (am) 1., if a general structure for which an exemption is sought under  
21 this section is used and useful in part in the operation of any public utility assessed  
22 under ss. 76.01 to 76.26 or of the business of any light, heat, and power company  
23 taxed under s. 76.28, car line company, or electric cooperative association and in part  
24 for nonoperating purposes of the public utility or company or association, that  
25 general structure shall be assessed for taxation under this chapter at the percentage

## ASSEMBLY BILL 100

## SECTION 1260b

1 of its full market value that fairly measures and represents the extent of its use for  
2 nonoperating purposes. Nothing provided in this paragraph shall exclude any real  
3 estate or any property which is separately accounted for under s. 196.59 from special  
4 assessments for local improvements under s. 66.0705.

5 **\*b0370/3.3\* SECTION 1260c.** 70.112 (4) (am) of the statutes is created to read:

6 70.112 (4) (am) 1. Except as provided in subd. 3., beginning with the property  
7 tax assessments as of January 1, 2007, a general structure owned or leased by a light,  
8 heat, and power company taxed under s. 76.28 or 76.29 is subject to general property  
9 taxes and, beginning with distributions in 2008, shall not be included in the  
10 calculation of payments under s. 79.04 (1) and (2).

11 2. Except as provided in subd. 3., beginning with the property tax assessments  
12 as of January 1, 2008, a substation of a light, heat, and power company taxed under  
13 s. 76.28 or 76.29 is subject to general property taxes and, beginning with  
14 distributions in 2009, shall not be included in the calculation of payments under s.  
15 79.04 (1) and (2), except that this subdivision does not apply to transmission  
16 substation property.

17 3. This paragraph does not apply to the property of a light, heat, and power  
18 company that is located within the boundaries of the municipality that operates the  
19 company and for which payments are made under s. 66.0811 (2).

20 4. Property subject to taxation under this paragraph shall be assessed by the  
21 department of revenue, as provided under s. 70.995.

22 **\*b0370/3.3\* SECTION 1260cm.** 70.32 (2) (a) 8. of the statutes is created to read:

23 70.32 (2) (a) 8. Public utility general structures and substations.

24 **\*b0370/3.3\* SECTION 1260cr.** 70.32 (2) (c) 2m. of the statutes is created to read:

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## SECTION 1260cr

1           70.32 (2) (c) 2m. “Public utility general structures and substations” means  
2 property described under s. 70.112 (4) (am).

3           **\*b0370/3.3\* SECTION 1260d.** 70.995 (15) of the statutes is created to read:

4           70.995 (15) (a) For the property tax assessments as of January 1, 2007, the  
5 treatment of manufacturing property under subs. (4) to (14) extends to property  
6 described under s. 70.112 (4) (am) 1.

7           (b) For the property tax assessments as of January 1, 2008, the treatment of  
8 manufacturing property under subs. (4) to (14) extends to property described under  
9 s. 70.112 (4) (am) 2.

10           **\*-1656/3.1\* SECTION 1261.** 71.01 (1b) of the statutes is created to read:

11           71.01 (1b) For purposes of s. 71.04 (7) (df) and (dh), “commercial domicile”  
12 means the location from which a trade or business is principally managed and  
13 directed, based on any factors the department determines are appropriate, including  
14 the location where the greatest number of employees of the trade or business work,  
15 have their office or base of operations, or from which the employees are directed or  
16 controlled.

17           **\*-1656/3.2\* SECTION 1262.** 71.01 (1n) of the statutes is created to read:

18           71.01 (1n) For purposes of s. 71.04 (7) (df) and (dh), “domicile” means an  
19 individual’s true, fixed, and permanent home where the individual intends to remain  
20 permanently and indefinitely and to which, whenever absent, the individual intends  
21 to return, except that no individual may have more than one domicile at any time.

22           **\*-0302/4.1\* SECTION 1263.** 71.01 (6) (j) of the statutes is repealed.

23           **\*-0302/4.2\* SECTION 1264.** 71.01 (6) (k) of the statutes is repealed.

24           **\*-0302/4.3\* SECTION 1265.** 71.01 (6) (L) of the statutes is amended to read:

**ASSEMBLY BILL 100****SECTION 1265**

1           71.01 (6) (L) For taxable years that begin after December 31, 1996, and before  
2 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear  
3 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
4 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,  
5 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104–188, and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,  
8 P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.  
9 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
10 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L. 108–121, excluding  
11 section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and  
12 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337,  
13 909, and 910 of P.L. 108–357, and as indirectly affected by P.L. 99–514, P.L. 100–203,  
14 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280,  
15 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
16 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
17 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
18 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202  
19 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
20 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554,  
21 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431  
22 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
23 107–147, and P.L. 107–181, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L.  
24 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L.  
25 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357.

## ASSEMBLY BILL 100

## SECTION 1265

1 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
2 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
3 December 31, 1996, do not apply to this paragraph with respect to taxable years  
4 beginning after December 31, 1996, and before January 1, 1998, except that  
5 changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L.  
6 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of  
7 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
8 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.  
9 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
10 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
11 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect  
12 the provisions applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L.  
13 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of  
14 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
15 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.  
16 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
17 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
18 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the  
19 same time as for federal purposes.

20 \***-0302/4.4\*** SECTION 1266. 71.01 (6) (m) of the statutes is amended to read:

21 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
22 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
23 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
24 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
25 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

**ASSEMBLY BILL 100****SECTION 1266**

1 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
2 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36,  
3 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
4 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding  
5 sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding  
6 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
7 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
8 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203,  
9 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,  
10 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
11 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
12 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
13 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
14 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
15 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
16 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
17 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
18 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109  
19 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of  
20 P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
21 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at  
22 the same time as for federal purposes. Amendments to the federal Internal Revenue  
23 Code enacted after December 31, 1997, do not apply to this paragraph with respect  
24 to taxable years beginning after December 31, 1997, and before January 1, 1999,  
25 except that changes to the Internal Revenue Code made by P.L. 105-178, P.L.

## ASSEMBLY BILL 100

## SECTION 1266

1 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections  
2 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
3 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L.  
4 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
5 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,  
6 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes  
7 that indirectly affect the provisions applicable to this subchapter made by P.L.  
8 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,  
9 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
10 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
11 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
12 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
13 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
14 apply for Wisconsin purposes at the same time as for federal purposes.

15 \***-0302/4.5\*** SECTION 1267. 71.01 (6) (n) of the statutes is amended to read:

16 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before  
17 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear  
18 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
19 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,  
20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
21 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
22 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
23 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
24 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
25 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.

**ASSEMBLY BILL 100****SECTION 1267**

1 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
2 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
3 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
4 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,  
5 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
6 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
7 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
8 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
9 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
10 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
11 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
12 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
13 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding  
14 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
15 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
16 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin  
17 purposes at the same time as for federal purposes. Amendments to the federal  
18 Internal Revenue Code enacted after December 31, 1998, do not apply to this  
19 paragraph with respect to taxable years beginning after December 31, 1998, and  
20 before January 1, 2000, except that changes to the Internal Revenue Code made by  
21 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
22 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,  
23 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.  
24 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
25 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,

**ASSEMBLY BILL 100****SECTION 1267**

1 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes  
2 that indirectly affect the provisions applicable to this subchapter made by P.L.  
3 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
4 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
5 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.  
6 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
7 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,  
8 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for  
9 Wisconsin purposes at the same time as for federal purposes.

10 \*-0302/4.6\* **SECTION 1268.** 71.01 (6) (o) of the statutes is amended to read:

11 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before  
12 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear  
13 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
14 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
15 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
16 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
17 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
18 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
19 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
20 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
21 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
22 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
23 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
24 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514,  
25 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,

**ASSEMBLY BILL 100****SECTION 1268**

1 P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104,  
2 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
3 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
4 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections  
5 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
6 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
7 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
8 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
9 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of  
10 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
11 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
12 section 109 of P.L. 108-121, P.L. 108-218, 108-311, excluding sections 306, 307, 308,  
13 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,  
14 336, 337, 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for  
15 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
16 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this  
17 paragraph with respect to taxable years beginning after December 31, 1999, and  
18 before January 1, 2003, except that changes to the Internal Revenue Code made by  
19 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
20 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
21 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.  
22 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding  
23 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
24 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
25 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,

## ASSEMBLY BILL 100

## SECTION 1268

1 and 910 of P.L. 108-357, and changes that indirectly affect the provisions applicable  
2 to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
3 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
4 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
5 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
6 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
7 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
8 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
9 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same  
10 time as for federal purposes.

11 \*-0302/4.7\* SECTION 1269. 71.01 (6) (p) of the statutes is amended to read:

12 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before  
13 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear  
14 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
15 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,  
16 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
17 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
18 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
19 431 of P.L. 107-16, and section 101 of P.L. 107-147, and as amended by P.L. 108-27,  
20 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
21 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
22 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
23 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
24 910 of P.L. 108-357, and P.L. 108-375, and as indirectly affected by P.L. 99-514, P.L.  
25 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.

## ASSEMBLY BILL 100

## SECTION 1269

1 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and  
2 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
3 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
4 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections  
5 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
6 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
7 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
8 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
9 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L.  
10 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27,  
11 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
12 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
13 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
14 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
15 910 of P.L. 108-357, and P.L. 108-375. The Internal Revenue Code applies for  
16 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
17 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this  
18 paragraph with respect to taxable years beginning after December 31, 2002, and  
19 before January 1, 2004, except that changes to the Internal Revenue Code made by  
20 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
21 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
22 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
23 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336,  
24 337, 909, and 910 of P.L. 108-357, and P.L. 108-375, and changes that indirectly  
25 affect the provisions applicable to this subchapter made by P.L. 108-27, excluding

*Fix 575 - underlying*

1 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
2 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
3 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
4 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of  
5 P.L. 108-357, and P.L. 108-375, apply for Wisconsin purposes at the same time as  
6 for federal purposes.

7 \***-0302/4.8\*** SECTION 1270. 71.01 (6) (q) of the statutes is created to read:

8 71.01 (6) (q) For taxable years that begin after December 31, 2003, and  
9 before January 1, 2005, for natural persons and fiduciaries, except fiduciaries of  
10 nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means  
11 the federal Internal Revenue Code as amended to December 31, 2003, excluding  
12 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
13 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
14 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.  
15 106-573, section 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106,  
16 201, and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L.  
17 108-173, and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
18 sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
19 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, P.L. 108-375, and  
20 P.L. 108-476, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.  
21 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,  
22 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of  
23 P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113,  
24 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
25 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections

*CPS:  
This  
section  
is  
not  
justified*

## ASSEMBLY BILL 100

## SECTION 1270

1 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
2 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
3 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165  
4 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
5 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of  
6 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
7 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
8 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
9 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
10 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
11 244, 336, 337, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476. The  
12 Internal Revenue Code applies for Wisconsin purposes at the same time as for  
13 federal purposes. Amendments to the federal Internal Revenue Code enacted  
14 after December 31, 2003, do not apply to this paragraph with respect to taxable  
15 years beginning after December 31, 2003, and before January 1, 2005, except that  
16 changes to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L.  
17 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L.  
18 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
19 P.L. 108-375, and P.L. 108-476, and changes that indirectly affect the provisions  
20 applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311,  
21 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
22 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, P.L.  
23 108-375, and P.L. 108-476, apply for Wisconsin purposes at the same time as for  
24 federal purposes.

25 \*-0302/4.9\* SECTION 1271. 71.01 (6) (r) of the statutes is created to read:

**ASSEMBLY BILL 100****SECTION 1271**

1           71.01 (6) (r) For taxable years that begin after December 31, 2004, for natural  
2 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
3 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code  
4 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
7 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
8 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L.  
9 108-27, section 1201 of P.L. 108-173, sections 306, 308, 401, and 403 (a) of P.L.  
10 108-311, and sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as  
11 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
12 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
13 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
14 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
15 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
16 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
17 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
18 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
19 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
20 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
21 107-147, excluding section 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
22 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
23 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
24 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 401, and 403 (a)  
25 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and

## ASSEMBLY BILL 100

## SECTION 1271

1 910 of P.L. 108–357, P.L. 108–375, and P.L. 108–476. The Internal Revenue Code  
2 applies for Wisconsin purposes at the same time as for federal purposes.  
3 Amendments to the federal Internal Revenue Code enacted after December 31, 2004,  
4 do not apply to this paragraph with respect to taxable years beginning after  
5 December 31, 2004.

6 **\*-1656/3.3\* SECTION 1272.** 71.01 (8g) of the statutes is amended to read:

7 71.01 (8g) “Member” does not include a member of a limited liability company  
8 treated as a corporation under s. 71.22 (1) (1k).

9 **\*-1656/3.4\* SECTION 1273.** 71.01 (8m) of the statutes is amended to read:

10 71.01 (8m) “Partner” does not include a partner of a publicly traded  
11 partnership treated as a corporation under s. 71.22 (1) (1k).

12 **\*-1656/3.5\* SECTION 1274.** 71.01 (10g) of the statutes is created to read:

13 71.01 (10g) For purposes of s. 71.04 (7) (df) and (dh), “state” means a state of  
14 the United States, the District of Columbia, the commonwealth of Puerto Rico, or any  
15 territory or possession of the United States, unless the context requires that “state”  
16 means only the state of Wisconsin.

17 **\*-1656/3.6\* SECTION 1275.** 71.03 (1) of the statutes is amended to read:

18 71.03 (1) DEFINITION. In this section, “gross income” means all income, from  
19 whatever source derived and in whatever form realized, whether in money, property  
20 or services, which is not exempt from Wisconsin income taxes. “Gross income”  
21 includes, but is not limited to, the following items: compensation for services,  
22 including salaries, wages and fees, commissions and similar items; gross income  
23 derived from business; interest; rents; royalties; dividends; alimony and separate  
24 maintenance payments; annuities; income from life insurance and endowment  
25 contracts; pensions; income from discharge of indebtedness; distributive shares of

## ASSEMBLY BILL 100

## SECTION 1275

1 partnership gross income except distributive shares of the income of publicly traded  
2 partnerships treated as corporations under s. 71.22 (1) (1k); distributive shares of  
3 limited liability company gross income except distributive shares of the income of  
4 limited liability companies treated as corporations under s. 71.22 (1) (1k); income in  
5 respect of a decedent; and income from an interest in an estate or trust. “Gross  
6 income” from a business or farm consists of the total gross receipts without reduction  
7 for cost of goods sold, expenses or any other amounts. The gross rental amounts  
8 received from rental properties are included in gross income without reduction for  
9 expenses or any other amounts. “Gross income” from the sale of securities, property  
10 or other assets consists of the gross selling price without reduction for the cost of the  
11 assets, expenses of sale or any other amounts. “Gross income” from an annuity,  
12 retirement plan or profit sharing plan consists of the gross amount received without  
13 reduction for the employee’s contribution to the annuity or plan.

14

15 \*b0351/P1.4\* SECTION 1276m. 71.04 (7) (d) of the statutes is amended to read:

16 71.04 (7) (d) Sales Except as provided in pars. (df) and (dh), sales, other than  
17 sales of tangible personal property, are in this state if the income-producing activity  
18 is performed in this state. If the income-producing activity is performed both in and  
19 outside this state the sales shall be divided between those states having jurisdiction  
20 to tax such business in proportion to the direct costs of performance incurred in each  
21 such state in rendering this service. ~~Services performed in states which do not have~~  
22 ~~jurisdiction to tax the business shall be deemed to have been performed in the state~~  
23 ~~to which compensation is allocated by s. 71.04 (6), 2001 stats.~~

24 \*-1656/3.10\* SECTION 1279. 71.04 (7) (df) of the statutes is created to read:

**ASSEMBLY BILL 100****SECTION 1279**

1           71.04 (7) (df) 1. Gross receipts from the use of computer software are in this  
2 state if the purchaser or licensee uses the computer software at a location in this  
3 state.

4           2. Computer software is used at a location in this state if the purchaser or  
5 licensee uses the computer software in the regular course of business operations in  
6 this state, for personal use in this state, or if the purchaser or licensee is an individual  
7 whose domicile is in this state. If the purchaser or licensee uses the computer  
8 software in more than one state, the gross receipts shall be divided among those  
9 states having jurisdiction to impose an income tax on the taxpayer in proportion to  
10 the use of the computer software in those states. To determine computer software  
11 use in this state, the department may consider the number of users in each state  
12 where the computer software is used, the number of site licenses or workstations in  
13 this state, and any other factors that reflect the use of computer software in this  
14 state.

15           3. If the taxpayer is not subject to income tax in the state in which the gross  
16 receipts are considered received under this paragraph, but the taxpayer's  
17 commercial domicile is in this state, 50 percent of those gross receipts shall be  
18 included in the numerator of the sales factor.

19           \*~~1656/3.12~~\* **SECTION 1281.** 71.04 (7) (dh) of the statutes is created to read:

20           71.04 (7) (dh) 1. Gross receipts from services are in this state if the purchaser  
21 of the service received the benefit of the service in this state.

22           2. The benefit of a service is received in this state if any of the following applies:

23           a. The service relates to real property that is located in this state.

## ASSEMBLY BILL 100

## SECTION 1281

1           b. The service relates to tangible personal property that is located in this state  
2 at the time that the service is received or tangible personal property that is delivered  
3 directly or indirectly to customers in this state.

4           c. The service is provided to an individual who is physically present in this state  
5 at the time that the service is received.

6           d. The service is provided to a person engaged in a trade or business in this state  
7 and relates to that person's business in this state.

8           3. If the purchaser of a service receives the benefit of a service in more than one  
9 state, the gross receipts from the performance of the service are included in the  
10 numerator of the sales factor according to the portion of the service received in this  
11 state.

12           4. If the taxpayer is not subject to income tax in the state in which the benefit  
13 of the service is received, the benefit of the service is received in this state to the  
14 extent that the taxpayer's employees or representatives performed services from a  
15 location in this state. Fifty percent of the taxpayer's receipts that are considered  
16 received in this state under this paragraph shall be included in the numerator of the  
17 sales factor.

18           \***b0301/1.5**\* SECTION 1286p. 71.05 (1) (bm) of the statutes is created to read:  
19           71.05 (1) (bm) *Health Insurance Risk-Sharing Plan*. Income of the  
20 organization administering the Health Insurance Risk-Sharing Plan under ch. 149.

21           \***b0355/1.1**\* SECTION 1286e. 71.05 (6) (b) 20. (intro.) of the statutes is amended  
22 to read:

23           71.05 (6) (b) 20. (intro.) For taxable years beginning on or after January 1,  
24 1995, and before January 1, 2006, an amount paid by a person who is the employee  
25 of another person if the person's employer pays no amount of money toward the

## ASSEMBLY BILL 100

## SECTION 1286e

1 person's medical care insurance, for medical care insurance for the person, his or her  
2 spouse and the person's dependents, calculated as follows:

3 \*b0357/1.1\* SECTION 1286g. 71.05 (6) (b) 21. of the statutes is renumbered  
4 71.05 (6) (b) 21. a. and amended to read:

5 71.05 (6) (b) 21. a. The For taxable years beginning before January 1, 2007, the  
6 difference between the amount of social security benefits included in federal  
7 adjusted gross income for the current year and the amount calculated under section  
8 86 of the ~~internal revenue code~~ Internal Revenue Code as that section existed on  
9 December 31, 1992.

10 \*b0357/1.1\* SECTION 1286h. 71.05 (6) (b) 21. b. of the statutes is created to  
11 read:

12 71.05 (6) (b) 21. b. For taxable years beginning after December 31, 2006, and  
13 before January 1, 2008, the difference between the amount of social security benefits  
14 included in federal adjusted gross income for the current year and 80 percent of the  
15 amount calculated under section 86 of the Internal Revenue Code as that section  
16 existed on December 31, 1992.

17 \*b0357/1.1\* SECTION 1286i. 71.05 (6) (b) 21. c. of the statutes is created to read:

18 71.05 (6) (b) 21. c. For taxable years beginning after December 31, 2007, and  
19 before January 1, 2009, the difference between the amount of social security benefits  
20 included in federal adjusted gross income for the current year and 60 percent of the  
21 amount calculated under section 86 of the Internal Revenue Code as that section  
22 existed on December 31, 1992.

23 \*b0357/1.1\* SECTION 1286j. 71.05 (6) (b) 21. d. of the statutes is created to read:

24 71.05 (6) (b) 21. d. For taxable years beginning after December 31, 2008, and  
25 before January 1, 2010, the difference between the amount of social security benefits

## ASSEMBLY BILL 100

## SECTION 1286j

1 included in federal adjusted gross income for the current year and 40 percent of the  
2 amount calculated under section 86 of the Internal Revenue Code as that section  
3 existed on December 31, 1992.

4 \*b0357/1.1\* SECTION 1286k. 71.05 (6) (b) 21. e. of the statutes is created to  
5 read:

6 71.05 (6) (b) 21. e. For taxable years beginning after December 31, 2009, and  
7 before January 1, 2011, the the difference between the amount of social security  
8 benefits included in federal adjusted gross income for the current year and 20 percent  
9 of the amount calculated under section 86 of the Internal Revenue Code as that  
10 section existed on December 31, 1992.

11 \*b0357/1.1\* SECTION 1286L. 71.05 (6) (b) 21. f. of the statutes is created to  
12 read:

13 71.05 (6) (b) 21. f. For taxable years beginning after December 31, 2010, the  
14 amount of social security benefits included in federal adjusted gross income under  
15 section 86 of the Internal Revenue Code.

16 \*-1510/2.30\* SECTION 1287. 71.05 (6) (b) 28. (intro.) of the statutes is amended  
17 to read:

18 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses for  
19 a student who is the claimant or who is the claimant's child and the claimant's  
20 dependent who is claimed under section 151 (c) of the Internal Revenue Code, to  
21 attend any university, college, technical college or a school approved under s. 45.54  
22 38.50, that is located in Wisconsin or to attend a public vocational school or public  
23 institution of higher education in Minnesota under the Minnesota-Wisconsin  
24 reciprocity agreement under s. 39.47, calculated as follows:

## ASSEMBLY BILL 100

SECTION 1288

1           \*-1659/1.1\* SECTION 1288. 71.05 (6) (b) 28. a. of the statutes is amended to  
2 read:

3           71.05 (6) (b) 28. a. An amount equal to not more than \$3,000 <sup>J</sup>twice the average  
4 amount charged by the board of regents of the University of Wisconsin System at  
5 4-year institutions for resident undergraduate academic fees for the most recent fall  
6 semester, as determined by the board of regents by September 1 of that semester, per  
7 student for each year to which the claim relates. C

8           \*~~b0355/1.2~~\* SECTION 1288e. 71.05 (6) (b) 35. of the statutes is created to read:

9           71.05 (6) (b) 35. For taxable years beginning after December 31, 2005, an  
10 amount paid by an individual who is the employee of another person if the  
11 individual's employer pays no amount of money toward the individual's medical care  
12 insurance, for medical care insurance for the individual, his or her spouse, and the  
13 individual's dependents, calculated as follows: D

14           a. One hundred percent of the amount paid by the individual for medical care  
15 insurance. In this subdivision, "medical care insurance" means a medical care  
16 insurance policy that covers the individual, his or her spouse, and the individual's  
17 dependents and provides surgical, medical, hospital, major medical, or other health  
18 service coverage, and includes payments made for medical care benefits under a  
19 self-insured plan, but "medical care insurance" does not include hospital indemnity  
20 policies or policies with ancillary benefits such as accident benefits or benefits for loss  
21 of income resulting from a total or partial inability to work because of illness,  
22 sickness, or injury.

23           b. From the amount calculated under subd. 35. a., subtract the amounts  
24 deducted from gross income for medical care insurance in the calculation of federal  
25 adjusted gross income.