



2007 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB40)

Received: 06/20/2007

Received By: mglass

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau 53912

By/Representing: Rushmer

This file may be shown to any legislator: NO

Drafter: mglass

May Contact:

Addl. Drafters: mshovers

Subject: Nat. Res. - boats snomos ATVs

Extra Copies:

Submit via email: YES

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Rushmer -

Topic:

Incentive payments for all-terrain vehicle corridors open to the public

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mglass 06/20/2007 mshovers 06/21/2007			_____			
/1		csicilia 06/21/2007		_____			
/2			nmatzke 06/21/2007	_____	sbasford 06/21/2007		

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/3	mglass 06/22/2007	csicilia 06/22/2007	jfrantze 06/22/2007	_____	mbarman 06/22/2007		
/4	mglass 06/22/2007	csicilia 06/22/2007	sherritz 06/22/2007	_____	cduerst 06/22/2007		

FE Sent For:

<END>

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/1		csicilia 06/21/2007		_____			
/2			nnatzke 06/21/2007	_____	sbasford 06/21/2007		

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

/3 mglass csicilia jfrantze _____ mbarman
 06/22/2007 06/22/2007 06/22/2007 _____ 06/22/2007

sh *sh/jif*
6/22 *6/22*

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Extra Copies:

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Pre Topic:

LFB:.....Rushmer -

Topic:

Incentive payments for all-terrain vehicle and snowmobile trails open to the public

corridors

Instructions:

See Attached

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/?	mglass 06/20/2007 mshovers 06/21/2007			_____			
/1		csicilia 06/21/2007		_____			
/2			natzke 06/21/2007	_____	sbasford 06/21/2007		

13 j= 6/22
09 6/22
6/22

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

<END>

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Senate Amendment (SA-SSA1-SB40)

Received: 06/20/2007

Received By: **mglass**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau 53912**

By/Representing: **Erin Rushmer**

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

Drafter: **mglass**

May Contact:

Addl. Drafters:

Subject: **Nat. Res. - boats snomos ATVs**

Extra Copies: **JTK**

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Erin Rushmer -

Topic:

Incentive payments for all-terrain vehicle and snowmobile trails open to the public

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
1/?	mglass	1 gjs 6/21 07	gjs	_____	_____		

FE Sent For:

<END>

Gibson-Glass, Mary

From: Piliouras, Elizabeth
Sent: Tuesday, June 19, 2007 10:17 AM
To: Gibson-Glass, Mary
Subject: LRBb0243

Hi Mary:

Not positive how this is working... can I still give you instructions? Or do they need to come from the Robson office?

Need to add a sliding scale to the incentive program:

\$25 for a winter trail

\$75 for a 3-season trail

\$100 for year-round trail

10% bonus if the land owner signs a 5 or more year easement with the county for the trail.

Also add that the payments are tax exempt.

Thanks – and let me know if I need to reroute this through Helen.

Beth

Beth Piliouras

Senator Roger Breske

608-266-2509

Gibson-Glass, Mary

From: Piliouras, Elizabeth
Sent: Tuesday, June 19, 2007 11:30 AM
To: Gibson-Glass, Mary
Subject: LRBb0243
Attachments: Breske_ATV Incentive Program2.pdf

Helen:

Need to add a sliding scale to the incentive program:

\$25 for a winter trail

\$75 for a 3-season trail

\$100 for year-round trail

10% bonus if the land owner signs a 5 or more year easement with the county for the trail.

Also add that the payments are tax exempt.

*** These comments are inserted as notes in the draft.

One of the biggest difficulties facing the ATV/snowmobile community and the tourism industry is the lack of well-connected trails and routes. This amendment provides a private landowner incentive program using non-resident state trail passes for funding.

For ATVs, in the first year of the biennium, \$100,000 is allocated from the ATV account. The money is not currently allocated for anything (surplus).

In the second year of the biennium both the ATV non-resident and snowmobile non-resident passes are raised from \$17.25 to \$34.25. An amount agreed to by the Assoc of WI Snowmobile Clubs and WI ATV Assoc.

Because this is a reimbursement program, the trail must be established before the incentive is paid out. The landowner doesn't have to create the trail, there are plenty of clubs out there waiting to build more connectors. Because it uses a sliding scale, the landowner has an incentive to make the trail as permanent as possible.

Finally, it doesn't make sense that we offer an incentive and then take back the money in income taxes and so the payments should be tax exempt.

Because it uses an existing revenue source, it's self-funded. If there are more claims than money, the money is prorated among the claims.

Let me know if you have more questions.

Beth

06/20/2007

Beth Pihouras

Senator Roger Breske

608-266-2509



State of Wisconsin
2007 - 2008 LEGISLATURE

LRBb0503/2

MGG:.....

+ MES

CS

Now

D-N

LFB:.....Erin Rushmer - Incentive payments for all-terrain vehicle and snowmobile trails open to the public

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

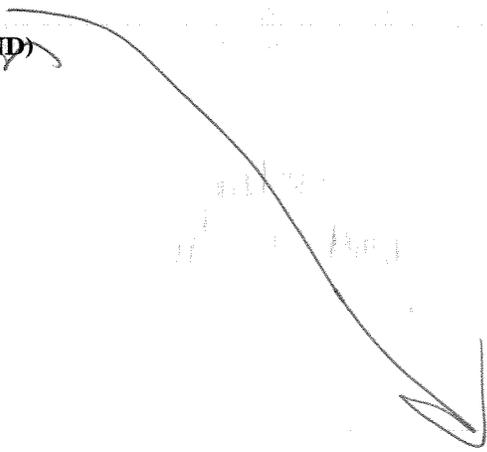
SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

At the locations indicated, amend the substitute amendment as follows:

(END)



RESEARCH APPENDIX - Draft Transfer/Copy Request Form

- Atty's please complete this form and give to Mike Barman

(Request Made By: MGG) (Date: 6 / 21 / 07)



Please transfer the drafting file for

2005 LRB _____ to the drafting file

for 2007 LRB Done
AMB

The final version of the 2005 draft and the final Request Sheet will be copied on yellow paper, and returned to the original 2005 drafting file. A new cover sheet will be created/included listing the new location of the drafting file's "guts".

For research purposes, because the 2005 draft was incorporated into a 2007 draft, the complete drafting file will be transferred, as a separate appendix, to the new 2007 drafting file. This request form will be inserted into the "guts" of the 2007 draft. If introduced, the appendix will be scanned/added to the electronic drafting file folder.

-- OR --

Please copy the drafting file for

2007 LRB b0243 / P2 (include the version) and place it in the

drafting file for 2007 LRB b0503

For research purposes, because the original 2007 draft was incorporated into another 2007 draft, the original drafting file will be copied on yellow paper (darkened/auto centered/reduced to 90%) and added, as a separate appendix, to the new 2007 drafting file. This request form will be inserted into the "guts" of the new 2007 draft. If introduced the appendix will be scanned/added to the electronic drafting file folder.

The original drafting file will then be returned, intact, to its folder and filed. For future reference, a copy of the transfer/copy request form will also be added to the "guts" of the original draft.

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
SENATE AMENDMENT,
TO 2007 SENATE BILL 40

1 At the locations indicated, amend the bill as follows:

2 ^{314 12}
1. Page 351, line 4: after that line insert:

3 ^{277m}
"SECTION 275m. 20.370 (1) (ms) of the statutes is amended to read:

4 20.370 (1) (ms) *General program operations — state all-terrain vehicle projects.*

5 The amounts in the schedule from moneys received from all-terrain vehicle fees
6 under s. 23.33 (2) (c) to (e) and (2j) for state all-terrain vehicle projects."

7 ^{317 3}
2. Page 352, line 12: after that line insert:

8 ^{282fd}
"SECTION 282b. 20.370 (5) (cr) of the statutes is amended to read:

9 20.370 (5) (cr) *Recreation aids — county snowmobile trail and area aids.* As
10 a continuing appropriation, the amounts in the schedule from the snowmobile
11 account in the conservation fund to provide state aid to counties for snowmobile trails

1 and areas consistent with the requirements of ss. 23.09 (26) and 350.12 (4) (b) and
2 to award incentive grants to landowners under s. 350.12 (3k).

3 SECTION ^{282 fe} ~~282c~~. 20.370 (5) (cr) of the statutes, as affected by 2007 Wisconsin Act
4 (this act) is amended to read:

5 20.370 (5) (cr) *Recreation aids — county snowmobile trail and area aids.* As
6 a continuing appropriation, the amounts in the schedule from the snowmobile
7 account in the conservation fund to provide state aid to counties for snowmobile trails
8 and areas consistent with the requirements of ss. 23.09 (26) and 350.12 (4) (b) and
9 to award incentive grants to landowners under s. 350.12 (3k).

10 SECTION ^{282 k} ~~282g~~. 20.370 (5) (cu) of the statutes is amended to read:

11 20.370 (5) (cu) *Recreation aids — all-terrain vehicle project aids.* As a
12 continuing appropriation, the amounts in the schedule from moneys received from
13 all-terrain vehicle fees under s. 23.33 (2) (c) to (e) and (2j) to provide aid to towns,
14 villages, cities, counties, and federal agencies for nonstate all-terrain vehicle
15 projects and to award grants to landowners under s. 23.33 (5r).

16 SECTION ^{282 km} ~~282m~~. 20.370 (5) (cu) of the statutes, as affected by 2007 Wisconsin
17 Act (this act), is amended to read:

18 20.370 (5) (cu) *Recreation aids — all-terrain vehicle project aids.* As a
19 continuing appropriation, the amounts in the schedule from moneys received from
20 all-terrain vehicle fees under s. 23.33 (2) (c) to (e) ~~and (2j)~~ to provide aid to towns,
21 villages, cities, counties, and federal agencies for nonstate all-terrain vehicle
22 projects and to award grants to landowners under s. 23.33 (5r).

23 SECTION ^{282 L} ~~282r~~. 20.370 (5) (cv) of the statutes is created to read:

24 20.370 (5) (cv) *Recreation aid — all-terrain vehicle landowner incentive*
25 *program.* The amounts in the schedule to be used for incentive grants to landowners

an amount equal to the amount calculated under s. 350.12(3k)(h)
 1 for public all-terrain vehicle corridors under s. 23.33 (5r). All moneys received as
 2 fees under s. 23.33 (2j) shall be credited to this appropriation.

3 **SECTION 282i.** ^{282p} 20.370 (5) (cz) of the statutes is created to read:

4 *As a continuing appropriation,* 20.370 (5) (cz) *Recreation aids — snowmobile landowner incentive program.*
 5 ~~The amounts in the schedule from the snowmobile account in the conservation fund,~~
 6 ~~to be used for incentive grants~~ ^{payments} to landowners for public snowmobile vehicle corridors
 7 as specified under s. 350.12 (3k). ~~All moneys received by the department under s.~~
 8 ~~350.12 (3j) shall be credited to this appropriation.~~ 20

9 **3.** ^{433 16} Page 459, line 24: after that line insert:

10 **SECTION 664m.** 23.33 (2j) (c) of the statutes is amended to read:

11 23.33 (2j) (c) The fee for a nonresident trail pass issued for an all-terrain
 12 vehicle that is exempt from registration under sub. (2) (b) 2. is ~~\$17.25~~ \$34.25. A
 13 nonresident trail pass issued for such an all-terrain vehicle may be issued only by
 14 the department and persons appointed by the department and expires on June 30
 15 of each year.”

16 **4.** ^{434 5} Page 460, line 18: after that line insert:

17 **SECTION 665g.** 23.33 (5m) (title) of the statutes is amended to read:

18 23.33 (5m) (title) ~~GRANT~~ SAFETY PROGRAM.

19 **SECTION 665r.** 23.33 (5r) of the statutes is created to read:

20 23.33 (5r) LANDOWNER INCENTIVE PROGRAM. (a) In this subsection “public
 21 all-terrain vehicle corridor” has the meaning given in s. 23.33 (2j) (a).

22 (b) The department shall establish a program to ^{make} ~~award~~ incentive ^{payments} ~~grants~~ to
 23 private landowners who permit public all-terrain vehicle corridors on their lands.
 24 Under the program, a landowner may apply for an incentive payment at a rate of up

and who apply for the payments

INS 4-6

1 to \$100 for each mile of a public all-terrain vehicle corridor that is located on the
 2 landowner's land and that was open for public use at least 120 days in the previous
 3 fiscal year. *4(c)* An application is not considered complete until the forester or another
 4 employee of each county in which the public all-terrain vehicle corridor is located
 5 measures the length of the corridor in that county for the purpose of calculating the
 6 payment. *4(f)* If the total amount of incentive payments *made* in a given fiscal year would
 7 exceed the amount available, the department shall establish a system to prorate the
 8 payments. *for the payments*

9 *(g) (a) (c)* During fiscal year 2007-08, the department may expend up to \$100,000
 10 from the appropriation under s. 20.370 (5) (cu) for this program." *under incentive payments*

*INS 4-10
MGG*

11 **5.** Page *1454* *3* ~~1534~~, line ~~13~~: after that line insert:

12 **"SECTION 3438g.** 350.12 (3j) (b) of the statutes is amended to read:

13 350.12 (3j) (b) The fee for a trail use sticker issued for a snowmobile that is
 14 exempt from registration under sub. (2) (b) or (bn) is \$17.25 ~~\$34.25~~. A trail use
 15 sticker issued for such a snowmobile may be issued only by the department and
 16 persons appointed by the department and expires on June 30 of each year.

17 **SECTION 3438j.** 350.12 (3k) of the statutes is created to read:

18 350.12 (3k) *LANDOWNER PAYMENT INCENTIVE* (a) In this paragraph "public
 19 snowmobile corridor" has the meaning given in s. 350.12 (3j) (a) 1.

20 (b) The department shall establish a program to *make* award incentive *payments* grants to
 21 private landowners who *allow* permit public snowmobile corridors on their lands. *Under*
 22 the program, a landowner may apply for an incentive payment at a rate of up to \$100
 23 for each mile of a public snowmobile corridor that is located on the landowner's land
 24 and that was open for public use for snowmobiles for at least 60 days in the previous

INS 5-4

A(c)

1 ~~fiscal year.~~ (An application is not considered complete until the forester or another
 2 employee of each county in which the public snowmobile corridor is located measures
 3 the length of the corridor in that county for the purpose of calculating the payment.
 4 If the total amount of incentive payments ^{made} (in a given fiscal year would exceed the
 5 amount available, the department shall establish a system to prorate the payments.

INS 5-7m

6 (g) ~~(c)~~ In addition to the expenditures authorized under s. 350.12 (4) (b), during
 7 fiscal year 2007-08, the department may expend up to \$100,000 from the
 8 appropriation under s. 20.370 (5) (cr) for incentive ^{payments} grants under this program.

INS 5-5
MES

INS 5-8
709

6. Page ¹⁶⁷³ ~~1741~~, line 24: after that line insert:

10 "(3q) LANDOWNER INCENTIVE PROGRAM. The treatment of sections 20.370 (1) (ms),
 11 (5) (cr) (by SECTION 282c), (cu) (by SECTION 282m), (cv), and (cz), 23.33 (2j) (c), and
 12 350.12 (3j) (b) of the statutes takes effect on July 1, 2008."

(END)

2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0503/?insMES
MGG&MES:.....

INS
4-10 MES
R105

1. Page 479, line 18: after that line insert:

“SECTION 743s. 39.12 (5) of the statutes is amended to read:

39.12 (5) Any corporation established under this section shall be organized so that contributions to it will be deductible from adjusted gross income under section 170 of the internal revenue code and so that the corporation will be exempt from taxation under section 501 of the internal revenue code and ss. 71.26 (1) (a) and 71.45 (1) (a).”

History: 1983 a. 27; 1987 a. 27; 1987 a. 312 s. 17; 1991 a. 39, 269.

2. Page 875, line 2: after that line insert:

“SECTION 1959c. 71.05 (6) (b) 44. of the statutes is created to read:

71.05 (6) (b) 44. For taxable years beginning after December 31, 2006, the amount of any incentive payment received by an individual under s. 23.33 (5r) or 350.12 (3k) in the taxable year to which the claim relates.”

3. Page 923, line 2: after that line insert:

“SECTION 2021e. 71.26 (1) (g) of the statutes is created to read:

71.26 (1) (g) For taxable years beginning after December 31, 2006, the amount of any incentive payment received by an individual under s. 23.33 (5r) or 350.12 (3k) in the taxable year to which the claim relates.”

4. Page 1008, line 17: after that line insert:

“SECTION 2086k. 71.43 (1) of the statutes is amended to read:

71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the counties, cities, villages and towns, there shall be assessed, levied, collected and paid a tax as provided under this chapter on all Wisconsin net incomes of corporations that



INS 4-10 MES
P. 2 of 5

are not subject to the franchise tax under sub. (2) and that own property within this state; that derive income from sources within this state or from activities that are attributable to this state; or whose business within this state during the taxable year, except as provided under s. 71.23 (3), consists exclusively of foreign commerce, interstate commerce, or both, or that buy or sell lottery prizes if the winning tickets were originally bought in this state; except as exempted under ss. 71.26 (1) and 71.45 (1) (a). This section shall not be construed to prevent or affect the correction of errors or omissions in the assessments of income for former years under s. 71.74 (1) and (2).

History: 1987 a. 312; 1989 a. 31; 1999 a. 9.

SECTION 2086L. 71.43 (2) of the statutes is amended to read:

71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its franchise, buying or selling lottery prizes if the winning tickets were originally bought in this state or doing business in this state in a corporate capacity, except as provided under s. 71.23 (3), every domestic or foreign corporation, except corporations specified in ss. 71.26 (1) and 71.45 (1) (a), shall annually pay a franchise tax according to or measured by its entire Wisconsin net income of the preceding taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in ss. 71.23 (3), 71.26 (1) and 71.45 (1) (a), a corporation that ceases doing business in this state shall pay a special franchise tax according to or measured by its entire Wisconsin net income for the taxable year during which the corporation ceases doing business in this state at the rate under s. 71.46 (2). Every corporation organized under the laws of this state shall be deemed to be residing within this state for the purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to income taxation of corporations shall apply to franchise taxes imposed under this subsection, unless the context requires otherwise. The tax imposed by this

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INS 4-10 MES
p. 3065 →

subsection on insurance companies subject to taxation under this chapter shall be based on Wisconsin net income computed under s. 71.45, and no other provision of this chapter relating to computation of taxable income for other corporations shall apply to such insurance companies. All other provisions of this chapter shall apply to insurance companies subject to taxation under this chapter unless the context clearly requires otherwise.”

History: 1987 a. 312; 1989 a. 31; 1999 a. 9.

5. Page 1009, line 9: after that line insert:

“SECTION 2087e. 71.45 (1) of the statutes is renumbered 71.45 (1) (intro.) and amended to read:

71.45 (1) EXEMPT AND EXCLUDABLE INCOME. There shall be exempt from taxation

PLAIN? income of insurers exempt from federal income taxation pursuant to section 501 (c) (15) of the internal revenue code, town mutuals organized under or subject to ch. 612, foreign insurers, and domestic insurers engaged exclusively in life insurance business, domestic insurers insuring against financial loss by reason of nonpayment of principal, interest and other sums agreed to be paid under the terms of any note or bond or other evidence of indebtedness secured by a mortgage, deed of trust or other instrument constituting a lien or charge on real estate and corporations organized under ch. 185, but not including income of cooperative sickness care associations organized under s. 185.981, or of a service insurance corporation organized under ch. 613, that is derived from a health maintenance organization as defined in s. 609.01 (2) or a limited service health organization as defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide cooperatives operated without pecuniary profit to any shareholder or member, or operated on a cooperative plan pursuant to which they determine and

as follows: (a)
Income

(intro.)

PLAIN ←

↓

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p. 4065 ↓

paragraph

PLAIN ↓

distribute their proceeds in substantial compliance with s. 185.45. This subsection

does not apply to income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in

this state. as follows:

PLAIN ↑

SECTION 2087f. 71.45 (1) (a) of the statutes is created to read:

71.45 (1) (a) Income of insurers exempt from federal income taxation pursuant to section 501 (c) (15) of the internal revenue code, town mutuals organized under or subject to ch. 612, foreign insurers, and domestic insurers engaged exclusively in life insurance business, domestic insurers insuring against financial loss by reason of nonpayment of principal, interest and other sums agreed to be paid under the terms of any note or bond or other evidence of indebtedness secured by a mortgage, deed of trust or other instrument constituting a lien or charge on real estate and corporations organized under ch. 185, but not including income of cooperative sickness care associations organized under s. 185.981, or of a service insurance corporation organized under ch. 613, that is derived from a health maintenance organization as defined in s. 609.01 (2) or a limited service health organization as defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide cooperatives operated without pecuniary profit to any shareholder or member, or operated on a cooperative plan pursuant to which they determine and distribute their proceeds in substantial compliance with s. 185.45. This paragraph does not apply to income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state.

History: 1987 a. 312; 1989 a. 31, 336, 359; 1991 a. 37, 39, 269; 1993 a. 16, 112, 263, 437; 1995 a. 27, 56, 371, 380; 1997 a. 27, 37, 237; 1999 a. 9, 65; 1999 a. 150 s. 672; 1999 a. 167, 194; 2001 a. 16, 38, 109; 2003 a. 37, 85, 99, 135, 255, 326; 2005 a. 74, 297, 335, 361, 479, 483; s. 13.93 (2) (c).

SECTION 2087g. 71.45 (1) (b) of the statutes is created to read:

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p. 5065

71.45 (1) (b) For taxable years beginning after December 31, 2006, the amount of any incentive payment received by an individual under s. 23.33 (5r) or 350.12 (3k) in the taxable year to which the claim relates.”

6. Page 1274, line 9: after that line insert:

“SECTION 2922u. 185.81 of the statutes is amended to read:

185.81 Admission of foreign cooperatives. A foreign cooperative is entitled to all rights, exemptions and privileges of a cooperative organized under this chapter, if it is authorized to do business in this state under ch. 180. Such foreign cooperative may qualify under ch. 180 whether or not formed for profit and whether or not formed with stock. Any such foreign cooperative claiming to be subject to s. 71.26 (1) (a) or 71.45 (1) (a) may be required to furnish the department of revenue with such facts as said department shall deem necessary to establish the foreign cooperative’s rights thereunder.”

END OF INS 4-10 MES

History: 1987 a. 312 s. 17.

7. Page 1497, line 21: after that line insert:

“SECTION 3660g. 616.10 of the statutes is amended to read:

616.10 Exemption from taxation. Every mutual designated a school benefit insurer under s. 616.03, every plan authorized under s. 616.06, and every corporation organized under s. 616.08 is declared to be a charitable and benevolent corporation, and its property, real, personal and mixed, and its income and property transferred to it, are exempt from taxation as provided in ss. 70.11, 71.26 (1) (a) and 71.45 (1) (a).”

History: 1979 c. 261; 1987 a. 27 s. 3202 (47) (a); 1987 a. 312 s. 17.

8. Page 1663, line 14: after that line insert:

“(11e) EXEMPTION OF INCENTIVE PAYMENTS; ALL-TERRAIN VEHICLES. The treatment of sections 39.12 (5), 71.43 (1) and (2), 185.81, and 616.10 of the statutes, the renumbering and amendment of section 71.45 (1) of the statutes, and the creation

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5-8
MES
P. 1062

and

2
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FNS 5-8 MES
p 2062

of section 71.45 (1) (a) of the statutes first applies ^{to apply} to taxable years beginning on
January 1, 2007."

END OF FNS 5-8 MES

2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0503/?ins
MGG:.....

1 **Insert 4-6**

2 (d) Incentive payments under the program shall be calculated as follows:

3 1. For a public all-terrain vehicle corridor that was open for 60 days or more
4 during the winter in the previous fiscal year, the incentive payment shall ^{be} \$25 per
5 mile. *2 be*

6 2. For a public all-terrain vehicle corridor that was open for 270 days or more
7 in the previous fiscal year but for less than the entire previous fiscal year, the
8 incentive payment shall be \$75 per mile.

9 3. For a public all-terrain vehicle corridor that was open for the entire previous
10 fiscal year, the incentive payment shall be \$100 per mile.

11 *e* (d) If a private landowner enters into an agreement with a county to allow a
12 public all-terrain vehicle corridor on the landowner's land for a period of at least 5
13 years, the landowner shall receive a supplemental payment, in addition to the
14 payment as calculated under par.(c), that equals 10 percent of the payment
15 calculated under par. (c) for each full or partial fiscal year that is included in the
16 5-year period.

17 **Insert 5-4**

18 (d) Incentive payments under the program shall be calculated as follows: *be*

19 1. For a public snowmobile corridor that was open for 60 days or more during
20 the winter in the previous fiscal year, the incentive payment shall ^{be} \$25 per mile.

21 2. For a public snowmobile corridor that was open for 270 days or more in the
22 previous fiscal year but for less than the entire previous fiscal year, the incentive
23 payment shall be \$75 per mile.

1 3. For a public snowmobile corridor that was open for the entire previous fiscal
2 year, the incentive payment shall be \$100 per mile.

3 (d) If a private landowner enters into an agreement with a county to allow a
4 e public snowmobile corridor on the landowner's land for a period of at least 5 years,
5 the landowner shall receive a supplemental payment, in addition to the payment as
6 calculated under par. (c), that equals 10 percent of the payment calculated under par.
7 (c) for each full or partial fiscal year that is included in the 5-year period.

8 **Insert 5-8 7m**

9 (h) For fiscal year 2008-09, and for each fiscal year thereafter, the department
10 shall calculate an amount equal to the number of trail use stickers issued under sub.
11 (3j) in the previous fiscal year multiplied by \$17 and shall credit this amount to the
12 appropriation account under s. 20.370 (5) (cz)."

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0503/?dn
MGG:.....

Attention: Erin Rushmer

After speaking to you on the phone, I decided to limit the minimum-60-day requirement for both ATV and snowmobile corridors to the winter months. This means that corridors that are open for more than 60 days at other times of the year will not be eligible for incentive payments unless they are open at least 270 days. This more closely follows the drafting instructions we received. Let me know if you want any changes

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215



State of Wisconsin
2007 - 2008 LEGISLATURE

LRBb0503/A
MGG&MES:cs:nwn

RM Not
2 R

D-Note

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stans

LFB:.....Rushmer - Incentive payments for all-terrain vehicle and snowmobile trails open to the public

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

LPS:
there is an
insert
from the earlier
version that
isnt in here.
Please fix

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 314, line 12: after that line insert:

INS
1-2

3 "SECTION 274m. 20.370 (1) (ms) of the statutes is amended to read:

4 20.370 (1) (ms) *General program operations — state all-terrain vehicle projects.*

5 The amounts in the schedule from moneys received from all-terrain vehicle fees
6 under s. 23.33 (2) (c) to (e) and (2j) for state all-terrain vehicle projects."

7 2. Page 317, line 3: after that line insert:

8 "SECTION 282fd. 20.370 (5) (cr) of the statutes is amended to read:

9 20.370 (5) (cr) *Recreation aids — county snowmobile trail and area aids.* As

10 a continuing appropriation, the amounts in the schedule from the snowmobile

PLAN
county snowmobile trail and area

1 account in the conservation fund to provide state aid to counties for snowmobile trails
2 and areas consistent with the requirements of ss. 23.09 (26) and 350.12 (4) (b) and
3 to make incentive payments to landowners under s. 350.12 (3k).

4 **SECTION 282fe.** 20.370 (5) (cr) of the statutes, as affected by 2007 Wisconsin
5 Act (this act) is amended to read:

6 20.370 (5) (cr) *Recreation aids* — county snowmobile trail and area aids. As
7 a continuing appropriation, the amounts in the schedule from the snowmobile
8 account in the conservation fund to provide state aid to counties for snowmobile trails
9 and areas consistent with the requirements of ss. 23.09 (26) and 350.12 (4) (b) and
10 to make incentive payments to landowners under s. 350.12 (3k).

11 **SECTION 282k.** 20.370 (5) (cu) of the statutes is amended to read:

12 20.370 (5) (cu) *Recreation aids* — *all-terrain vehicle project aids*. As a
13 continuing appropriation, the amounts in the schedule from moneys received from
14 all-terrain vehicle fees under s. 23.33 (2) (c) to (e) and (2j) to provide aid to towns,
15 villages, cities, counties, and federal agencies for nonstate all-terrain vehicle
16 projects and to make incentive payments to landowners under s. 23.33 (5r).

17 **SECTION 282km.** 20.370 (5) (cu) of the statutes, as affected by 2007 Wisconsin
18 Act (this act), is amended to read:

19 20.370 (5) (cu) *Recreation aids* — *all-terrain vehicle project aids*. As a
20 continuing appropriation, the amounts in the schedule from moneys received from
21 all-terrain vehicle fees under s. 23.33 (2) (c) to (e) and (2j) to provide aid to towns,
22 villages, cities, counties, and federal agencies for nonstate all-terrain vehicle
23 projects and to make incentive payments to landowners under s. 23.33 (5r).

24 **SECTION 282L.** 20.370 (5) (cv) of the statutes is created to read:

All moneys received as fees under s. 23.33 (2j) to be used for incentive payments to landowners for public all-terrain vehicle

1 20.370 (5) (cv) Recreation aid^s — all-terrain vehicle landowner incentive

2 program. The amounts in the schedule to be used for incentive payments to

3 landowners for public all-terrain vehicle corridors under s. 23.33 (5r). All moneys

4 received as fees under s. 23.33 (2j) shall be credited to this appropriation. ~~All moneys~~

5 ~~received as fees under s. 23.33 (2j) shall be credited to this appropriation.~~ ~~SECTION 282p.~~ 20.370 (5) (cz) of the statutes is created to read:

6 20.370 (5) (cz) Recreation aids — snowmobile landowner incentive program.

7 As a continuing appropriation, from the snowmobile account in the conservation

8 fund, an amount equal to the amount calculated under s. 350.12 (3k) (h) for incentive

9 payments to landowners for public snowmobile vehicle corridors as specified under

10 s. 350.12 (3k).”

11 **3.** Page 433, line 16: after that line insert:

12 “SECTION 664m. 23.33 (2j) (c) of the statutes is amended to read:

13 23.33 (2j) (c) The fee for a nonresident trail pass issued for an all-terrain

14 vehicle that is exempt from registration under sub. (2) (b) 2. is ~~\$17.25~~ \$34.25. A

15 nonresident trail pass issued for such an all-terrain vehicle may be issued only by

16 the department and persons appointed by the department and expires on June 30

17 of each year.”

18 **4.** Page 434, line 5: after that line insert:

19 “SECTION 665g. 23.33 (5m) (title) of the statutes is amended to read:

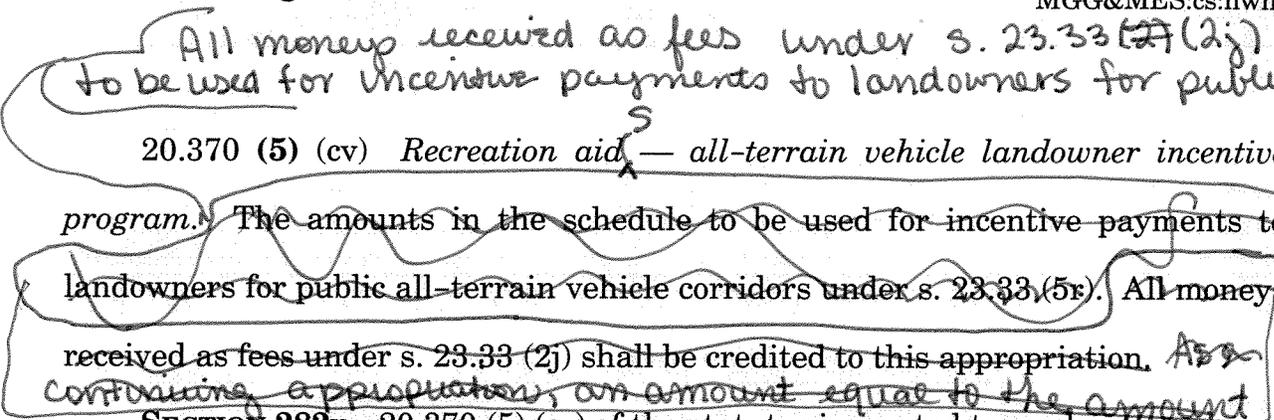
20 23.33 (5m) (title) GRANT SAFETY PROGRAM.

21 SECTION 665r. 23.33 (5r) of the statutes is created to read:

22 23.33 (5r) LANDOWNER INCENTIVE PROGRAM. (a) In this subsection “public

23 all-terrain vehicle corridor” has the meaning given in s. 23.33 (2j) (a).

all-terrain vehicle corridors under s. 23.33 (5r)



1 (b) The department shall establish a program to make incentive payments to
2 private landowners who permit public all-terrain vehicle corridors on their lands
3 and who apply for the payments.

4 (c) An application is not considered complete until the forester or another
5 employee of each county in which the public all-terrain vehicle corridor is located
6 measures the length of the corridor in that county for the purpose of calculating the
7 payment.

8 (d) Incentive payments under the program shall be calculated as follows:

9 1. For a public all-terrain vehicle corridor that was open for 60 days or more
10 during the winter in the previous fiscal year, the incentive payment shall be \$25 per
11 mile.

12 2. For a public all-terrain vehicle corridor that was open for 270 days or more
13 in the previous fiscal year but for less than the entire previous fiscal year, the
14 incentive payment shall be \$75 per mile.

15 3. For a public all-terrain vehicle corridor that was open for the entire previous
16 fiscal year, the incentive payment shall be \$100 per mile.

17 (e) If a private landowner enters into an agreement with a county to allow a
18 public all-terrain vehicle corridor on the landowner's land for a period of at least 5
19 years, the landowner shall receive a supplemental payment, in addition to the
20 payment as calculated under par. (c), that equals 10 percent of the payment
21 calculated under par. (c) for each full or partial fiscal year that is included in the
22 5-year period.

23 (f) If the total amount of incentive payments made in a given fiscal year would
24 exceed the amount available for the payments, the department shall establish a
25 system to prorate the payments.

1 (g) During fiscal year 2007-08, the department may expend up to \$100,000
2 from the appropriation under s. 20.370 (5) (cu) for incentive payments under this
3 program.”.

4 **5.** Page 479, line 18: after that line insert:

5 “**SECTION 743s.** 39.12 (5) of the statutes is amended to read:

6 39.12 (5) Any corporation established under this section shall be organized so
7 that contributions to it will be deductible from adjusted gross income under section
8 170 of the internal revenue code and so that the corporation will be exempt from
9 taxation under section 501 of the internal revenue code and ss. 71.26 (1) (a) and 71.45
10 (1) (a).”.

11 **6.** Page 875, line 2: after that line insert:

12 “**SECTION 1959c.** 71.05 (6) (b) 44. of the statutes is created to read:

13 71.05 (6) (b) 44. For taxable years beginning after December 31, 2006, the
14 amount of any incentive payment received by an individual under s. 23.33 (5r) or
15 350.12 (3k) in the taxable year to which the claim relates.”.

16 **7.** Page 923, line 2: after that line insert:

17 “**SECTION 2021e.** 71.26 (1) (g) of the statutes is created to read:

18 71.26 (1) (g) For taxable years beginning after December 31, 2006, the amount
19 of any incentive payment received by an individual under s. 23.33 (5r) or 350.12 (3k)
20 in the taxable year to which the claim relates.”.

21 **8.** Page 1008, line 17: after that line insert:

22 “**SECTION 2086k.** 71.43 (1) of the statutes is amended to read:

23 71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the
24 counties, cities, villages and towns, there shall be assessed, levied, collected and paid

1 a tax as provided under this chapter on all Wisconsin net incomes of corporations that
2 are not subject to the franchise tax under sub. (2) and that own property within this
3 state; that derive income from sources within this state or from activities that are
4 attributable to this state; or whose business within this state during the taxable year,
5 except as provided under s. 71.23 (3), consists exclusively of foreign commerce,
6 interstate commerce, or both, or that buy or sell lottery prizes if the winning tickets
7 were originally bought in this state; except as exempted under ss. 71.26 (1) and 71.45
8 (1) (a). This section shall not be construed to prevent or affect the correction of errors
9 or omissions in the assessments of income for former years under s. 71.74 (1) and (2).

10 **SECTION 2086L.** 71.43 (2) of the statutes is amended to read:

11 71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its
12 franchise, buying or selling lottery prizes if the winning tickets were originally
13 bought in this state or doing business in this state in a corporate capacity, except as
14 provided under s. 71.23 (3), every domestic or foreign corporation, except
15 corporations specified in ss. 71.26 (1) and 71.45 (1) (a), shall annually pay a franchise
16 tax according to or measured by its entire Wisconsin net income of the preceding
17 taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in
18 ss. 71.23 (3), 71.26 (1) and 71.45 (1) (a), a corporation that ceases doing business in
19 this state shall pay a special franchise tax according to or measured by its entire
20 Wisconsin net income for the taxable year during which the corporation ceases doing
21 business in this state at the rate under s. 71.46 (2). Every corporation organized
22 under the laws of this state shall be deemed to be residing within this state for the
23 purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to
24 income taxation of corporations shall apply to franchise taxes imposed under this
25 subsection, unless the context requires otherwise. The tax imposed by this

1 subsection on insurance companies subject to taxation under this chapter shall be
2 based on Wisconsin net income computed under s. 71.45, and no other provision of
3 this chapter relating to computation of taxable income for other corporations shall
4 apply to such insurance companies. All other provisions of this chapter shall apply
5 to insurance companies subject to taxation under this chapter unless the context
6 clearly requires otherwise.”.

7 **9.** Page 1009, line 9: after that line insert:

8 “**SECTION 2087e.** 71.45 (1) of the statutes is renumbered 71.45 (1) (intro.) and
9 amended to read:

10 71.45 (1) EXEMPT AND EXCLUDABLE INCOME. (intro.) There shall be exempt from
11 taxation under this subchapter income as follows:

12 (a) Income of insurers exempt from federal income taxation pursuant to section
13 501 (c) (15) of the internal revenue code, town mutuals organized under or subject
14 to ch. 612, foreign insurers, and domestic insurers engaged exclusively in life
15 insurance business, domestic insurers insuring against financial loss by reason of
16 nonpayment of principal, interest and other sums agreed to be paid under the terms
17 of any note or bond or other evidence of indebtedness secured by a mortgage, deed
18 of trust or other instrument constituting a lien or charge on real estate and
19 corporations organized under ch. 185, but not including income of cooperative
20 sickness care associations organized under s. 185.981, or of a service insurance
21 corporation organized under ch. 613, that is derived from a health maintenance
22 organization as defined in s. 609.01 (2) or a limited service health organization as
23 defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide
24 cooperatives operated without pecuniary profit to any shareholder or member, or

1 operated on a cooperative plan pursuant to which they determine and distribute
2 their proceeds in substantial compliance with s. 185.45. This subsection paragraph
3 does not apply to income that is realized from the sale of or purchase and subsequent
4 sale or redemption of lottery prizes if the winning tickets were originally bought in
5 this state.

6 **SECTION 2087g.** 71.45 (1) (b) of the statutes is created to read:

7 71.45 (1) (b) For taxable years beginning after December 31, 2006, the amount
8 of any incentive payment received by an individual under s. 23.33 (5r) or 350.12 (3k)
9 in the taxable year to which the claim relates.”

10 **10.** Page 1274, line 9: after that line insert:

11 **“SECTION 2922u.** 185.81 of the statutes is amended to read:

12 **185.81 Admission of foreign cooperatives.** A foreign cooperative is entitled
13 to all rights, exemptions and privileges of a cooperative organized under this chapter,
14 if it is authorized to do business in this state under ch. 180. Such foreign cooperative
15 may qualify under ch. 180 whether or not formed for profit and whether or not formed
16 with stock. Any such foreign cooperative claiming to be subject to s. 71.26 (1) (a) or
17 71.45 (1) (a) may be required to furnish the department of revenue with such facts
18 as said department shall deem necessary to establish the foreign cooperative’s rights
19 thereunder.”

20 **11.** Page 1454, line 3: after that line insert:

21 **“SECTION 3438g.** 350.12 (3j) (b) of the statutes is amended to read:

22 350.12 (3j) (b) The fee for a trail use sticker issued for a snowmobile that is
23 exempt from registration under sub. (2) (b) or (bn) is \$17.25 \$34.25. A trail use

1 sticker issued for such a snowmobile may be issued only by the department and
2 persons appointed by the department and expires on June 30 of each year.

3 **SECTION 3438j.** 350.12 (3k) of the statutes is created to read:

4 350.12 (3k) LANDOWNER INCENTIVE PROGRAM. (a) In this paragraph "public
5 snowmobile corridor" has the meaning given in s. 350.12 (3j) (a) 1.

6 (b) The department shall establish a program to make incentive payments to
7 private landowners who allow public snowmobile corridors on their lands and who
8 apply for these payments.

9 (c) An application is not considered complete until the forester or another
10 employee of each county in which the public snowmobile corridor is located measures
11 the length of the corridor in that county for the purpose of calculating the payment.

12 (d) Incentive payments under the program shall be calculated as follows:

13 1. For a public snowmobile corridor that was open for 60 days or more during
14 the winter in the previous fiscal year, the incentive payment shall be \$25 per mile.

15 2. For a public snowmobile corridor that was open for 270 days or more in the
16 previous fiscal year but for less than the entire previous fiscal year, the incentive
17 payment shall be \$75 per mile.

18 3. For a public snowmobile corridor that was open for the entire previous fiscal
19 year, the incentive payment shall be \$100 per mile.

20 (e) If a private landowner enters into an agreement with a county to allow a
21 public snowmobile corridor on the landowner's land for a period of at least 5 years,
22 the landowner shall receive a supplemental payment, in addition to the payment as
23 calculated under par. (c), that equals 10 percent of the payment calculated under par.

24 (c) for each full or partial fiscal year that is included in the 5-year period.

1 (f) If the total amount of incentive payments made in a given fiscal year would
2 exceed the amount available, the department shall establish a system to prorate the
3 payments.

4 (g) In addition to the expenditures authorized under s. 350.12 (4) (b), during
5 fiscal year 2007-08, the department may expend up to \$100,000 from the
6 appropriation under s. 20.370 (5) (cr) for incentive payments under this program.”.

7 **12.** Page 1497, line 21: after that line insert:

8 “SECTION 3660g. 616.10 of the statutes is amended to read:

9 **616.10 Exemption from taxation.** Every mutual designated a school benefit
10 insurer under s. 616.03, every plan authorized under s. 616.06, and every corporation
11 organized under s. 616.08 is declared to be a charitable and benevolent corporation,
12 and its property, real, personal and mixed, and its income and property transferred
13 to it, are exempt from taxation as provided in ss. 70.11, 71.26 (1) (a) and 71.45 (1) (a).”.

14 **13.** Page 1663, line 14: after that line insert:

15 “(11q) EXEMPTION OF INCENTIVE PAYMENTS; ALL-TERRAIN VEHICLES. The treatment
16 of sections 39.12 (5), 71.43 (1) and (2), 185.81, and 616.10 of the statutes and the
17 renumbering and amendment of section 71.45 (1) of the statutes first apply to taxable
18 years beginning on January 1, 2007.”.

19 **14.** Page 1673, line 5: after that line insert:

20 “(3q) LANDOWNER INCENTIVE PROGRAM. The treatment of sections 20.370 (1) (ms),
21 (5) (cr) (by SECTION 282c), (cu) (by SECTION 282m), (cv), and (cz), 23.33 (2j) (c), and
22 350.12 (3j) (b) of the statutes takes effect on July 1, 2008.”.

23 (END)

2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0503/?ins
MGG:.....

(not checked in)
Insert 1-2

152 25

1. Page 8, line 8: after that line

insert:

" ^{CV} (2) Recreation aids - all-terrain ^{em dash} vehicle landowner incentive pro- ^{no I}
gram

SEG C - 0 - - 2"

" ^(ST) (CZ) Recreation aids - snowmobile ^{em dash} landowner incentive program ^{no I}

SEG C - 0 - - 0 - "

(A) #, Page 153, line 6: after that line insert:

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0503/Adn
MGG:cs:nwn

June 21, 2007

stays

Attention: Erin Rushmer

After speaking to you on the phone, I decided to limit the minimum-60-day requirement for both ATV and snowmobile corridors to the winter months. This means that corridors that are open for more than 60 days at other times of the year will not be eligible for incentive payments unless they are open at least 270 days. This more closely follows the drafting instructions we received. Let me know if you want any changes

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215

Note that I made S. 20.370(5)(cv) a straight forward SEG continuing appropriation

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb0503/2dn
MGG:cs:nwn

June 21, 2007

Attention: Erin Rushmer

After speaking to you on the phone, I decided to limit the minimum-60-day requirement for both ATV and snowmobile corridors to the winter months. This means that corridors that are open for more than 60 days at other times of the year will not be eligible for incentive payments unless they are open at least 270 days. This more closely follows the drafting instructions we received. Let me know if you want any changes.

Note that I made s. 20.370 (5) (cv) a straightforward SEG continuing appropriation.

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215