~~licensing~~ safety and professional services, upon receipt of the list the licensing authority if the licensing authority agrees, the licensing agency or, with respect to a credential granted by a credentialing board, the department of ~~regulation and licensing~~ safety and professional services shall do all of the following:

***-1465/P3.355* *-0808/2.214* SECTION 1698.** 49.857 (3) (d) 1. of the statutes is amended to read:

49.857 **(3)** (d) 1. Subject to sub. (2) (d), if an individual who, on the basis of delinquent support, is denied a license or whose license, on the basis of delinquent support, is restricted, limited, suspended, or refused renewal or revalidation under a memorandum of understanding entered into under sub. (2) (b) pays the delinquent amount of support in full or makes satisfactory alternative payment arrangements, the department of children and families shall immediately notify the licensing authority or licensing agency to issue or reinstate the individual's license as provided in the memorandum of understanding. If the individual held or applied for a credential granted by a credentialing board, the department of ~~regulation and licensing~~ safety and professional services shall, upon notice by the department of children and families, notify the credentialing board to grant or reinstate the individual's credential.

***-1465/P3.356* *-0808/2.215* SECTION 1699.** 49.857 (3) (d) 2. of the statutes is amended to read:

49.857 **(3)** (d) 2. Subject to sub. (2) (d), if an individual who, on the basis of a failure to comply with a subpoena or warrant, is denied a license or whose license, on the basis of a failure to comply with a subpoena or warrant, is restricted, limited, suspended, or refused renewal or revalidation under a memorandum of understanding entered into under sub. (2) (b) satisfies the requirements under the

subpoena or warrant, the department of children and families shall immediately notify the licensing authority or licensing agency to issue or reinstate the individual's license as provided in the memorandum of understanding. If the individual held or applied for a credential granted by a credentialing board, the department of ~~regulation and licensing~~ safety and professional services shall, upon notice by the department of children and families, notify the credentialing board to grant or reinstate the individual's credential.

***-1465/P3.357* *-0808/2.216* SECTION 1700.** 49.857 (4) of the statutes is amended to read:

49.857 **(4)** Each licensing agency shall enter into a memorandum of understanding with the department of children and families under sub. (2) (b) and shall cooperate with the department of children and families in its administration of s. 49.22. The department of ~~regulation and licensing~~ safety and professional services shall enter into a memorandum of understanding with the department of children and families on behalf of a credentialing board with respect to a credential granted by the credentialing board.

***-1019/4.126* SECTION 1701.** 49.89 (7) (a) of the statutes is amended to read:

49.89 **(7)** (a) ~~Except as provided in par. (f), any~~ Any county or elected tribal governing body that has made a recovery under this section shall receive an incentive payment from the sum recovered as provided under this subsection.

***-1019/4.127* SECTION 1702.** 49.89 (7) (bm) of the statutes is amended to read:

49.89 **(7)** (bm) The incentive payment shall be an amount equal to 15% of the amount recovered because of benefits paid as state supplemental payments under s. 49.77, 2009 stats., or s. 49.39. The incentive payment shall be taken from the state share of the sum recovered.

***-1019/4.128* SECTION 1703.** 49.89 (7) (f) of the statutes is repealed.

***-1019/4.129* SECTION 1704.** 49.90 (1) (b) of the statutes is amended to read:

49.90 **(1)** (b) For purposes of this section those persons receiving benefits under federal Title XVI or under s. ~~49.77~~ 49.39 shall not be deemed dependent persons.

***-1195/1.128* SECTION 1705.** 49.95 (4m) (a) of the statutes is amended to read:

49.95 **(4m)** (a) Without legal authority, sends or brings a person to a county, tribal governing body, or municipality or advises a person to go to a county, tribal governing body, or municipality for the purpose of obtaining relief funded by a relief block grant, benefits under the Wisconsin ~~works~~ Works program under ss. 49.141 to 49.161, aid to families with dependent children under s. 49.19, medical assistance under subch. IV, or ~~food stamps~~ benefits under the supplemental nutrition assistance program under 7 USC 2011 to ~~2029~~ 2036.

***-1019/4.130* SECTION 1706.** 49.96 of the statutes is amended to read:

49.96 Assistance grants exempt from levy. All grants of aid to families with dependent children, payments made under ss. 48.57 (3m) or (3n), 49.148 (1) (b) 1. or (c) or (1m) or 49.149 to 49.159, payments made for social services, cash benefits paid by counties under s. 59.53 (21), and benefits under s. ~~49.77~~ 49.39 or federal Title XVI, are exempt from every tax, and from execution, garnishment, attachment and every other process and shall be inalienable.

***-0241/3.6* SECTION 1707.** 50.01 (1) (c) of the statutes is repealed.

***-1465/P3.358* *-0805/P2.18* SECTION 1708.** 50.01 (1g) (c) of the statutes is amended to read:

50.01 **(1g)** (c) A shelter facility as defined under s. ~~560.9808~~ 234.5608 (1) (d).

***-0241/3.7* SECTION 1709.** 50.02 (1) of the statutes is amended to read:

50.02 **(1)** DEPARTMENTAL AUTHORITY. The department may provide uniform, statewide licensing, inspection, and regulation of community-based residential facilities and nursing homes as provided in this subchapter. The department shall certify, inspect, and otherwise regulate adult family homes, as specified under ~~ss. 50.031 and~~ s. 50.032 and shall license adult family homes, as specified under s. 50.033. Nothing in this subchapter may be construed to limit the authority of the department of commerce or of municipalities to set standards of building safety and hygiene, but any local orders of municipalities shall be consistent with uniform, statewide regulation of community-based residential facilities. The department may not prohibit any nursing home from distributing over-the-counter drugs from bulk supply. The department may consult with nursing homes as needed and may provide specialized consultations when requested by any nursing home, separate from its inspection process, to scrutinize any particular questions the nursing home raises. The department shall, by rule, define "specialized consultation".

***-1465/P3.359* *-0808/2.217* SECTION 1710.** 50.02 (1) of the statutes is amended to read:

50.02 **(1)** DEPARTMENTAL AUTHORITY. The department may provide uniform, statewide licensing, inspection, and regulation of community-based residential facilities and nursing homes as provided in this subchapter. The department shall certify, inspect, and otherwise regulate adult family homes, as specified under ss. 50.031 and 50.032 and shall license adult family homes, as specified under s. 50.033. Nothing in this subchapter may be construed to limit the authority of the department of ~~commerce~~ safety and professional services or of municipalities to set standards of building safety and hygiene, but any local orders of municipalities shall be consistent with uniform, statewide regulation of community-based residential facilities. The

department may not prohibit any nursing home from distributing over-the-counter drugs from bulk supply. The department may consult with nursing homes as needed and may provide specialized consultations when requested by any nursing home, separate from its inspection process, to scrutinize any particular questions the nursing home raises. The department shall, by rule, define "specialized consultation".

***-1465/P3.360* *-0808/2.218* SECTION 1711.** 50.02 (2) (a) of the statutes is amended to read:

50.02 **(2)** (a) The department, by rule, shall develop, establish and enforce regulations and standards for the care, treatment, health, safety, rights, welfare and comfort of residents in community-based residential facilities and nursing homes and for the construction, general hygiene, maintenance and operation of those facilities which, in the light of advancing knowledge, will promote safe and adequate accommodation, care and treatment of residents in those facilities; and promulgate and enforce rules consistent with this section. Such standards and rules shall provide that intermediate care facilities, which have 16 or fewer beds may, if exempted from meeting certain physical plant, staffing and other requirements of the federal regulations, be exempted from meeting the corresponding provisions of the department's standards and rules. The department shall consult with the department of ~~commerce~~ safety and professional services when developing exemptions relating to physical plant requirements.

***-1019/4.131* SECTION 1712.** 50.03 (14) (b) of the statutes is amended to read:

50.03 **(14)** (b) The county departments of the county in which the facility is located that are responsible for providing services under s. 46.215 (1) (L), ~~46.22 (1) (b) 1. c.~~ 46.22 (1) (b) 2. h., 51.42 or 51.437 shall participate in the development and

implementation of individual relocation plans. Any county department of another county shall participate in the development and implementation of individual relocation plans in place of the county departments of the county in which the facility is located, if the county department accepts responsibility for the resident or is delegated responsibility for the resident by the department or by a court.

***-0241/3.8* SECTION 1713.** 50.031 of the statutes is repealed.

***-1465/P3.361* *-0808/2.219* SECTION 1714.** 50.035 (2) (a) 3. of the statutes is amended to read:

50.035 **(2)** (a) 3. The department or the department of ~~commerce~~ safety and professional services may waive the requirement under subd. 1. or 2. for a community-based residential facility that has a smoke detection or sprinkler system in place that is at least as effective for fire protection as the type of system required under the relevant subdivision.

***-1465/P3.362* *-0808/2.220* SECTION 1715.** 50.035 (2) (b) (intro.) of the statutes is amended to read:

50.035 **(2)** (b) (intro.) No facility may install a smoke detection system that fails to receive the approval of the department or of the department of ~~commerce~~ safety and professional services. At least one smoke detector shall be located at each of the following locations:

***-1019/4.132* SECTION 1716.** 50.037 (3) of the statutes is amended to read:

50.037 **(3)** EXEMPTION. Community-based residential facilities where the total monthly charges for each resident do not exceed the monthly state supplemental payment rate under s. ~~49.77 (3s)~~ 49.39 (3s) that is in effect at the time the fee under sub. (2) is assessed are exempt from this section.

***-1465/P3.363* *-0808/2.221* SECTION 1717.** 50.065 (2) (am) 3. of the statutes is amended to read:

50.065 **(2)** (am) 3. Information maintained by the department of ~~regulation and licensing~~ safety and professional services regarding the status of the person's credentials, if applicable.

***-1465/P3.364* *-0808/2.222* SECTION 1718.** 50.065 (2) (b) 3. of the statutes is amended to read:

50.065 **(2)** (b) 3. Information maintained by the department of ~~regulation and licensing~~ safety and professional services regarding the status of the person's credentials, if applicable.

***-1465/P3.365* *-0808/2.223* SECTION 1719.** 50.065 (4m) (a) 5. of the statutes is amended to read:

50.065 **(4m)** (a) 5. That, in the case of a position for which the person must be credentialed by the department of ~~regulation and licensing~~ safety and professional services, the person's credential is not current or is limited so as to restrict the person from providing adequate care to a client.

***-1465/P3.366* *-0808/2.224* SECTION 1720.** 50.065 (4m) (b) 5. of the statutes is amended to read:

50.065 **(4m)** (b) 5. That, in the case of a position for which the person must be credentialed by the department of ~~regulation and licensing~~ safety and professional services, the person's credential is not current or is limited so as to restrict the person from providing adequate care to a client.

***-1465/P3.367* *-0808/2.225* SECTION 1721.** 50.36 (1) of the statutes is amended to read:

50.36 **(1)** The department shall promulgate, adopt, amend and enforce such rules and standards for hospitals for the construction, maintenance and operation of the hospitals deemed necessary to provide safe and adequate care and treatment of the patients in the hospitals and to protect the health and safety of the patients and employees; and nothing contained herein shall pertain to a person licensed to practice medicine and surgery or dentistry. The building codes and construction standards of the department of ~~commerce~~ safety and professional services shall apply to all hospitals and the department may adopt additional construction codes and standards for hospitals, provided they are not lower than the requirements of the department of ~~commerce~~ safety and professional services. Except for the construction codes and standards of the department of ~~commerce~~ safety and professional services and except as provided in s. 50.39 (3), the department shall be the sole agency to adopt and enforce rules and standards pertaining to hospitals.

***-1465/P3.368* *-0808/2.226* SECTION 1722.** 50.36 (6) of the statutes is amended to read:

50.36 **(6)** If the department receives a credible complaint that a pharmacy located in a hospital has violated its duty to dispense contraceptive drugs and devices under s. 450.095 (2), the department shall refer the complaint to the department of ~~regulation and licensing~~ safety and professional services.

***-1187/P4.398* SECTION 1723.** 50.38 (10) of the statutes is amended to read:

50.38 **(10)** In each state fiscal year, the secretary of administration shall transfer from the critical access hospital assessment fund to the Medical Assistance trust fund an amount equal to the amount collected under sub. (2) (b) minus the state share of the amount required to be expended under s. 49.45 (3) (e) 12., minus the amounts appropriated under ~~s.~~ ss. 20.280 (1) (qe) and (qj) and 20.285 (1) ~~(qe) and~~ (qj),

and minus any refunds paid to critical access hospitals from the critical access hospital assessment fund under sub. (6m) (a) in that fiscal year.

***-0279/1.1* SECTION 1724.** 51.03 (6) of the statutes is repealed.

***-1465/P3.369* *-0805/P2.19* SECTION 1725.** 51.35 (5) of the statutes is amended to read:

51.35 **(5)** RESIDENTIAL LIVING ARRANGEMENTS; TRANSITIONARY SERVICES. The department and any person, director, or board authorized to discharge or transfer patients under this section shall ensure that a proper residential living arrangement and the necessary transitionary services are available and provided for the patient being discharged or transferred. Under this subsection, a proper residential living arrangement may not include a shelter facility, as defined under s. ~~560.9808~~ 234.5608 (1) (d), unless the discharge or transfer to the shelter facility is made on an emergency basis for a period not to exceed 10 days.

***-1324/P1.5* SECTION 1726.** 51.42 (3) (a) of the statutes is amended to read:

51.42 **(3)** (a) *Creation.* Except as provided under s. 46.23 (3) (b), the county board of supervisors of any county, or the county boards of supervisors of 2 or more ~~contiguous~~ counties, shall establish a county department of community programs on a single-county or multicounty basis to administer a community mental health, developmental disabilities, alcoholism and drug abuse program, make appropriations to operate the program and authorize the county department of community programs to apply for grants-in-aid under s. 51.423. The county department of community programs shall consist of a county community programs board, a county community programs director and necessary personnel.

***-1465/P3.370* *-0808/2.227* SECTION 1727.** 51.42 (7) (a) 7. of the statutes is amended to read:

51.42 **(7)** (a) 7. Develop a program in consultation with the department of ~~regulation and licensing~~ safety and professional services to use voluntary, uncompensated services of licensed or certified professionals to assist the department of health services in evaluating community mental health programs in exchange for continuing education credits for the professionals under ss. 448.40 (2) (e) and 455.065 (5).

***-1324/P1.6* SECTION 1728.** 51.437 (4g) (a) of the statutes is amended to read:

51.437 **(4g)** (a) Except as provided under par. (b) and ss. 46.21 (2m) (b) and 46.23 (3) (b), every county board of supervisors shall establish a county department of developmental disabilities services on a single-county or multicounty basis to furnish services within its county. ~~Adjacent counties,~~ Counties lacking the financial resources and professional personnel needed to provide or secure such services on a single-county basis~~,~~ may ~~and shall be encouraged to~~ combine their energies and financial resources to provide these joint services and facilities with the approval of the department of health services. The county department of developmental disabilities services shall consist of a county developmental disabilities services board, a county developmental disabilities services director and necessary personnel.

***-1465/P3.371* *-0808/2.228* SECTION 1729.** 55.043 (4) (b) 5. of the statutes is amended to read:

55.043 **(4)** (b) 5. Refer the case to the department of ~~regulation and licensing~~ safety and professional services if the financial exploitation, neglect, self-neglect, or abuse involves an individual who is required to hold a credential, as defined in s. 440.01 (2) (a), under chs. 440 to 460.

***-1019/4.133* SECTION 1730.** 59.22 (2) (c) 2. of the statutes is amended to read:

59.22 **(2)** (c) 2. No action of the board may be contrary to or in derogation of the rules of the department of children and families under s. ~~49.78 (4) to (7)~~ 49.19 (19g) relating to employees administering old-age assistance, aid to families with dependent children, aid to the blind, or aid to totally and permanently disabled persons or ss. 63.01 to 63.17.

***-1465/P3.372* *-0808/2.229* SECTION 1731.** 59.27 (10) of the statutes is amended to read:

59.27 **(10)** To enforce in the county all general orders of the department of ~~commerce~~ safety and professional services relating to the sale, transportation and storage of explosives.

***-1323/P1.1* SECTION 1732.** 59.40 (6) of the statutes is created to read:

59.40 **(6)** SELF-HELP CENTERS. (a) A board may direct its clerk of courts to operate a self-help center in the county courthouse to provide individuals with information regarding the court system, including all of the following:

1. How to represent oneself in circuit court.

2. How to obtain legal assistance or legal information.

3. Information regarding legal proceedings such as small claims actions, family law, and foreclosure.

4. How to file an appeal.

5. Information about people and offices in the courthouse.

6. Where to obtain, and how to fill out, legal forms.

7. Answers to frequently asked questions concerning the legal system.

(b) The clerk of courts may staff a self-help center with county employees or volunteers, although no one who works or volunteers at a self-help center may provide legal advice to a patron of the self-help center.

(c) The board may impose on, and collect a fee from, individuals who use the services of a self-help center described under par. (a).

***-1187/P4.399* SECTION 1733.** 59.56 (3) (a) of the statutes is amended to read:

59.56 **(3)** (a) *Creation.* A board may establish and maintain an educational program in cooperation with the University of Wisconsin System, referred to in this subsection as "University Extension Program".

***-1187/P4.400* SECTION 1734.** 59.56 (3) (c) 2. of the statutes is amended to read:

59.56 **(3)** (c) 2. The committee on agriculture and extension education may enter into joint employment agreements with the university extension or with other counties and the university extension if the county funds that are committed in the agreements have been appropriated by the board. Persons so employed under cooperative agreements and approved by the board of regents shall be considered employees of both the county and the University of Wisconsin System.

***-1187/P4.401* SECTION 1735.** 59.56 (3) (f) 1. (intro.) of the statutes is amended to read:

59.56 **(3)** (f) 1. (intro.) A university extension program is authorized, under the direction and supervision of the county committee on agriculture and extension education, cooperating with the university extension of the University of Wisconsin System, and within the limits of funds provided by the board and cooperating state and federal agencies, to make available the necessary facilities and conduct programs in the following areas:

***-1187/P4.402* SECTION 1736.** 59.56 (3) (g) of the statutes is amended to read:

59.56 **(3)** (g) *Department of government.* For the purposes of s. 59.22 (2) (d) the university extension program shall be a department of county government and the

committee on agriculture and extension education shall be the committee which is delegated the authority to direct and supervise the department. In cooperation with the university extension of the University of Wisconsin System, the committee on agriculture and extension education shall have the responsibility to formulate and execute the university extension program. The university extension shall annually report to the board its activities and accomplishments.

***-1187/P4.403* SECTION 1737.** 59.56 (4) of the statutes is amended to read:

59.56 **(4)** UNIVERSITY COLLEGE CAMPUSES. The board may appropriate money for the construction, remodeling, expansion, acquisition or equipping of land, buildings and facilities for a University of Wisconsin System college campus, as defined in s. 36.05 (6m), if the operation of it has been approved by the board of regents.

***-1465/P3.373* *-1059/P3.131* SECTION 1738.** 59.57 (1) (a) of the statutes is amended to read:

59.57 **(1)** (a) Subject to par. (b), the board may appropriate money for and create a county industrial development agency or to any nonprofit agency organized to engage or engaging in activities described in this paragraph, appoint an executive officer and provide a staff and facilities to promote and develop the resources of the county and of its component municipalities. To this end the agency may, without limitation because of enumeration, develop data regarding the industrial needs, advantages and sites in the county, acquaint the purchaser with the products of the county by promotional activities, coordinate its work with that of the county planning commission, the ~~department of commerce~~ Wisconsin Economic Development Corporation, and private credit development corporations, and do all things necessary to provide for the continued improvement of the industrial climate of the county.

***-1465/P3.374* *-0808/2.230* SECTION 1739.** 59.57 (1) (b) of the statutes is amended to read:

59.57 **(1)** (b) If a county with a population of 500,000 or more appropriates money under par. (a) to fund nonprofit agencies, the county shall have a goal of expending 20% of the money appropriated for this purpose to fund a nonprofit agency that is actively managed by minority group members, as defined in s. ~~560.036~~ 490.04 (1) (f), and that principally serves minority group members.

***-1388/1.1* SECTION 1740.** 59.58 (7) (e) (intro.) of the statutes is amended to read:

59.58 **(7)** (e) (intro.) ~~The~~ Subject to par. (em), the authority may impose the fees under subch. XIII of ch. 77. From the fees, the authority may do all of the following:

***-1388/1.2* SECTION 1741.** 59.58 (7) (em) of the statutes is created to read:

59.58 **(7)** (em) 1. The authority may not impose the fees specified in par. (e) unless a referendum is held in the counties of Kenosha, Racine, and Milwaukee on the question of whether the authority may impose these fees and, in each county, the referendum is decided in the affirmative. The authority's board of directors, in conjunction with the appropriate official in each county, shall be responsible for calling the referendum in each county.

2. If, on the effective date of this subdivision .... [LRB inserts date], the fees specified in par. (e) have already been imposed by the authority, those fees shall be suspended on the first day of the 13th month beginning after the effective date of this subdivision .... [LRB inserts date], and shall remain suspended until the referendum requirement in subd. 1. is thereafter satisfied.

3. If a referendum is held under this paragraph, the authority shall promptly provide the department of revenue with the results of the referendum.

***-1465/P3.375* *-1369/1.4* SECTION 1742.** 59.69 (4c) of the statutes is amended to read:

59.69 **(4c)** CONSTRUCTION SITE ORDINANCE LIMITS. Except as provided in s. ~~281.33 (3m) (f)~~ 101.1206 (5m), an ordinance that is enacted under sub. (4) may only include provisions that are related to construction site erosion control if those provisions are limited to sites where the construction activities do not include the construction of a building.

***-0241/3.9* SECTION 1743.** 59.69 (15) (intro.) of the statutes is amended to read:

59.69 **(15)** COMMUNITY AND OTHER LIVING ARRANGEMENTS. (intro.) For purposes of this section, the location of a community living arrangement for adults, as defined in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743 (1), a foster home, as defined in s. 48.02 (6), or an adult family home, as defined in s. 50.01 (1) ~~(a) or (b)~~, in any municipality, shall be subject to the following criteria:

***-1465/P3.376* *-0808/2.231* SECTION 1744.** 59.691 (2) (b) 1. of the statutes is amended to read:

59.691 **(2)** (b) 1. A county is not required to give the notice under par. (a) at the time that it issues a building permit if the county issues the building permit on a standard building permit form prescribed by the department of ~~commerce~~ safety and professional services.

***-1050/P2.9* SECTION 1745.** 59.70 (2) (L) of the statutes is amended to read:

59.70 **(2)** (L) Appropriate funds and levy taxes to provide funds for acquisition or lease of sites, easements, necessary facilities and equipment and for all other costs required for the solid waste management system except that no municipality which operates its own solid waste management program ~~under s. 287.09 (2) (a)~~ or waste

collection and disposal facility, or property therein, shall be subject to any tax levied hereunder to cover the capital and operating costs of these functions. Such appropriations may be treated as a revolving capital fund to be reimbursed from proceeds of the system.

***-1465/P3.377* *-1059/P3.132* SECTION 1746.** 60.23 (4) (c) of the statutes is amended to read:

60.23 **(4)** (c) Coordinate its activities with the county planning commission, the ~~department of commerce~~ Wisconsin Economic Development Corporation, and private credit development organizations.

***-1356/1.3* SECTION 1747.** 60.55 (1) (a) 5. of the statutes is created to read:

60.55 **(1)** (a) 5. Creating a combined protective services department under s. 60.553.

***-1356/1.4* SECTION 1748.** 60.553 of the statutes is created to read:

60.553 Combined protective services. (1) Any town may provide police and fire protection services by any of the following:

(a) A combined protective services department which is neither a police department under s. 60.56 (1) (a) nor a fire department under s. 60.55 (1) (a), and in which the same person may be required to perform police protection and fire protection duties without being required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as described under s. 62.13 (7n).

(b) Persons in a police department or fire department who, alone or in combination with persons designated as police officers or fire fighters, may be required to perform police protection and fire protection duties without being

required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as described under s. 62.13 (7n).

(2) The governing body of a town acting under sub. (1) may designate any person required to perform police protection and fire protection duties under sub. (1) as primarily a police officer or fire fighter for purposes described in ss. 62.13 (7m), (7n), (10m), and (11) 891.45, 891.453, and 891.455.

***-1356/1.5* SECTION 1749.** 60.56 (1) (a) 4. of the statutes is created to read:

60.56 **(1)** (a) 4. Creating a combined protective services department under s. 60.553.

***-1356/1.6* SECTION 1750.** 60.56 (1) (am) (intro.) of the statutes is amended to read:

60.56 **(1)** (am) (intro.) If a town board establishes a town police department under par. (a) 1. or 2. and does not create a board of police commissioners singly or in combination with another town, village or city, <u>or if a town board establishes a combined protective services department under s. 60.553 and does not create a board of police and fire commissioners,</u> the town may not suspend, reduce, suspend and reduce, or remove any police chief<u>, chief of a combined protective services department,</u> or other law enforcement officer who is not probationary, and for whom there is no valid and enforceable contract of employment or collective bargaining agreement which provides for a fair review prior to that suspension, reduction, suspension and reduction or removal, unless the town board does one of the following:

***-1356/1.7* SECTION 1751.** 60.57 (1) (c) of the statutes is amended to read:

60.57 **(1)** (c) If the town has both a police and fire department, <u>or a combined protective services department,</u> establish a board of police and fire commissioners.

***-1465/P3.378* *-0808/2.232* SECTION 1752.** 60.625 (2) (b) 1. of the statutes is amended to read:

60.625 **(2)** (b) 1. A town is not required to give the notice under par. (a) at the time that it issues a building permit if the town issues the building permit on a standard building permit form prescribed by the department of ~~commerce~~ safety and professional services.

***-0241/3.10* SECTION 1753.** 60.63 (intro.) of the statutes is amended to read:

60.63 Community and other living arrangements. (intro.) For purposes of s. 60.61, the location of a community living arrangement for adults, as defined in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743 (1), a foster home, as defined in s. 48.02 (6), or an adult family home, as defined in s. 50.01 (1) ~~(a) or (b)~~, in any town shall be subject to the following criteria:

***-1465/P3.379* *-0808/2.233* SECTION 1754.** 60.71 (4) (b) of the statutes is amended to read:

60.71 **(4)** (b) The town board shall publish a class 2 notice, under ch. 985, of the hearing. The notice shall contain an announcement of the hearing and a description of the boundaries of the proposed town sanitary district. The town board shall mail the notice to the department of ~~commerce~~ safety and professional services and the department of natural resources at least 10 days prior to the hearing.

***-1465/P3.380* *-0808/2.234* SECTION 1755.** 60.71 (4) (c) of the statutes is amended to read:

60.71 **(4)** (c) Any person may file written comments on the formation of the district with the town clerk. Any owner of property within the boundary of the proposed district may appear at the hearing and offer objections, criticisms or suggestions as to the necessity of the proposed district and the question of whether

his or her property will be benefited by the establishment of the district. A representative of the department of ~~commerce~~ safety and professional services and of the department of natural resources may attend the hearing and advise the town board.

***-1465/P3.381* *-1059/P3.133* SECTION 1756.** 60.85 (14) of the statutes is repealed.

***-1465/P3.382* *-0808/2.235* SECTION 1757.** 61.352 (2) (b) 1. of the statutes is amended to read:

61.352 **(2)** (b) 1. A village is not required to give the notice under par. (a) at the time that it issues a building permit if the village issues the building permit on a standard building permit form prescribed by the department of ~~commerce~~ safety and professional services.

***-1356/1.8* SECTION 1758.** 61.65 (1) (am) (intro.) of the statutes is amended to read:

61.65 **(1)** (am) (intro.) If a village establishes a police department and does not create a board of police commissioners singly or in combination with another municipality, or if a village board establishes a combined protective services department under s. 61.66 and does not create a board of police and fire commissioners, the village may not suspend, reduce, suspend and reduce, or remove any police chief, chief of a combined protective services department, or other law enforcement officer who is not probationary, and for whom there is no valid and enforceable contract of employment or collective bargaining agreement which provides for a fair review prior to that suspension, reduction, suspension and reduction or removal, unless the village does one of the following:

***-1356/1.9* SECTION 1759.** 61.66 (1) (a) and (b) and (2) of the statutes are amended to read:

61.66 **(1)** (a) A combined protective services department which is neither a police department under s. 61.65 (1) (a) nor a fire department under s. 61.65 (2) (a)~~,~~ ~~which was created prior to January 1, 1987,~~ and in which the same person may be required to perform police protection and fire protection duties without being required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as ~~specified~~ described under s. 62.13 (7n).

(b) Persons in a police department or fire department who, alone or in combination with persons designated as police officers or fire fighters, may be required to perform police protection and fire protection duties without being required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as ~~specified~~ described under s. 62.13 (7n)~~, if those persons were required to perform those duties prior to January 1, 1987~~.

(2) The governing body of a village acting under sub. (1) may designate any person required to perform police protection and fire protection duties under sub. (1) as primarily a police officer or fire fighter for purposes ~~of s.~~ described in ss. 62.13 (7m), (7n), (10m), and (11), 891.45, 891.453, and 891.455.

***-1356/1.10* SECTION 1760.** 62.09 (1) (a) of the statutes is amended to read:

62.09 **(1)** (a) The officers shall be a mayor, treasurer, clerk, comptroller, attorney, engineer, one or more assessors unless the city is assessed by a county assessor under s. 70.99, one or more constables as determined by the common council, a local health officer, as defined in s. 250.01 (5), or local board of health, as defined in s. 250.01 (3), street commissioner, board of police and fire commissioners except in cities where not applicable, chief of police except in a city ~~that has~~

~~contracted for all of its police protective services under s. 62.13 (2g) or has abolished its police department under s. 62.13 (2s)~~ where it is not applicable, chief of the fire department except in a city ~~that contracted for all of its fire protective services under s. 62.13 (8) (b)~~ where it is not applicable, chief of a combined protective services department except in a city where it is not applicable, board of public works, 2 alderpersons from each aldermanic district, and such other officers or boards as are created by law or by the council. If one alderperson from each aldermanic district is provided under s. 66.0211 (1), the council may, by ordinance adopted by a two-thirds vote of all its members and approved by the electors at a general or special election, provide that there shall be 2 alderpersons from each aldermanic district. If a city creates a combined protective services department under s. 62.13 (2e) (a) 1., it shall create the office of chief of such a department and shall abolish the offices of chief of police and chief of the fire department.

***-1356/1.11* SECTION 1761.** 62.09 (13) (a) of the statutes is amended to read:

62.09 **(13)** (a) The chief of police shall have command of the police force of the city, or the chief of a combined protective services department created under s. 62.13 (2e) (a) 1. shall have command of the combined protective services force, under the direction of the mayor. The chief shall obey all lawful written orders of the mayor or common council. The chief and each police officer or combined protective services officer shall possess the powers, enjoy the privileges and be subject to the liabilities conferred and imposed by law upon constables, and be taken as included in all writs and papers addressed to constables; shall arrest with or without process and with reasonable diligence take before the municipal judge or other proper court every person found in the city engaged in any disturbance of the peace or violating any law of the state or ordinance of the city and may command all persons present in that case

to assist, and if any person, being so commanded, refuses or neglects to render assistance the person shall forfeit not exceeding $10. They shall collect the same fees prescribed for sheriffs in s. 814.70 for similar services, unless a higher fee is applicable under s. 814.705 (1) (b).

***-1356/1.12* SECTION 1762.** 62.09 (13) (b) of the statutes is amended to read:

62.09 **(13)** (b) The chief of police, or the chief of a combined protective services department created under s. 62.13 (2e) (a) 1., shall have charge of all city jails, including that portion of any jail which is used by the city in a joint city-county building.

***-1356/1.13* SECTION 1763.** 62.13 (2e) of the statutes is created to read:

62.13 **(2e)** COMBINED PROTECTIVE SERVICES. (a) A city may provide police and fire protection services by any of the following:

1. A combined protective services department which is neither a police department as otherwise constituted under this section nor a fire department as otherwise constituted under this section, in which the same person may be required to perform police protection and fire protection duties without being required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as described under sub. (7n).

2. Persons in a police department or fire department who, alone or in combination with persons designated as police officers or fire fighters, may be required to perform police protection and fire protection duties without being required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as described under sub. (7n).

(b) The governing body of a city acting under par. (a) may designate any person required to perform police protection and fire protection duties under par. (a) as

primarily a police officer or fire fighter for purposes described in subs. (7m), (7n), (10m), and (11) and ss. 891.45, 891.453, and 891.455.

***-1356/1.14* SECTION 1764.** 62.13 (2s) (a) of the statutes is amended to read:

62.13 **(2s)** (a) Subject to pars. (b) to (d), a city may abolish its police department or combined protective services department if it enters into a contract with a county under s. 59.03 (2) (e) for the county sheriff to provide law enforcement services in all parts of the city. If the city is located in more than one county, it may not abolish its police department or combined protective services department under this paragraph unless the city enters into a contract under this paragraph with the county in which the greatest amount of the city's equalized value, population or territory is located. If a city that is located in more than one county enters into a contract with a county under this paragraph, the jurisdiction of the contracting county's sheriff and deputies includes the entire territory of the city.

***-1356/1.15* SECTION 1765.** 62.13 (3) of the statutes is amended to read:

62.13 **(3)** CHIEFS. The board shall appoint the chief of police and the chief of the fire department or, if applicable, the chief of a combined protective services department, who shall hold their offices during good behavior, subject to suspension or removal by the board for cause.

***-1356/1.16* SECTION 1766.** 62.13 (6) (a) 1. of the statutes is amended to read:

62.13 **(6)** (a) 1. To organize and supervise the fire and police, or combined protective services, departments and to prescribe rules and regulations for their control and management.

***-1356/1.17* SECTION 1767.** 62.13 (6) (a) 2. of the statutes is amended to read:

62.13 **(6)** (a) 2. To contract for and purchase all necessary apparatus and supplies for the use of the departments under their supervision, exclusive of the

erection and control of the police ~~and~~ station, fire station, and combined protective services station buildings.

***-1356/1.18* SECTION 1768.** 62.13 (6) (a) 3. of the statutes is amended to read:

62.13 **(6)** (a) 3. To audit all bills, claims and expenses of the fire ~~and~~, police, and combined protective services departments before the same are paid by the city treasurer.

***-1356/1.19* SECTION 1769.** 62.13 (6m) (intro.) of the statutes is amended to read:

62.13 **(6m)** (intro.) If a city of less than 4,000 population has not by ordinance applied subs. (1) to (6) to the city, the city may not suspend, reduce, suspend and reduce, or remove any police chief, combined protective services chief, or other law enforcement officer who is not probationary, and for whom there is no valid and enforceable contract of employment or collective bargaining agreement which provides for a fair review prior to that suspension, reduction, suspension and reduction or removal, unless the city does one of the following:

***-1356/1.20* SECTION 1770.** 62.13 (7m) of the statutes is amended to read:

62.13 **(7m)** REST DAY. (a) The council of every city of the fourth class shall provide for, and the chief of the police or fire department, or the chief of the combined protective services department, shall assign to, each subordinate police officer, or each subordinate designated as primarily a police officer under sub. (2e) (b), in the service of such city one full rest day of 24 consecutive hours during each 192 hours, except in cases of positive necessity by some sudden and serious emergency, which, in the judgment of the chief of police, the fire chief, or the chief of the combined protective services department, demands that such day of rest not be given at such

time. Arrangements shall be made so that each full rest day may be had at such time or times as will not impair the efficiency of the department.

(b) The council of every city of the second or third class shall provide for, and the chief of the police or fire department, or the chief of the combined protective services department, shall assign to, each subordinate police officer, or each subordinate designated as primarily a police officer under sub. (2e) (b), in the service of such city 2 full rest days of 24 consecutive hours each during each 192 hours, except in cases of positive necessity by some sudden and serious emergency, which, in the judgment of the chief of police, the fire chief, or the chief of the combined protective services department, demands that any such day of rest not be given at such time. Arrangements shall be made so that each full rest day may be had at such time or times as will not impair the efficiency of the department. This section shall not apply to villages to which s. 61.65 is applicable.

***-1356/1.21* SECTION 1771.** 62.13 (7n) of the statutes is amended to read:

62.13 **(7n)** HOURS OF LABOR. Except when a labor agreement under subch. IV of ch. 111 that governs hours of employment exists, the council of every 2nd, 3rd or 4th class city shall provide for a working day of not more than 8 hours in each 24 except in cases of positive necessity by some sudden and serious emergency, which, in the judgment of the chief of police, the fire chief, or the chief of the combined protective services department, demands that such workday shall be extended beyond the 8-hour period at such time; and, when such emergency ceases to exist, all overtime given during such emergency shall be placed to the credit of such subordinate police officer, or each subordinate designated as primarily a police officer under sub. (2e) (b), and compensatory time under s. 103.025 given therefor.

***-1356/1.22* SECTION 1772.** 62.13 (10m) of the statutes is amended to read:

62.13 **(10m)** RULES GOVERNING LEAVING CITY. Subject to approval of the common council the fire chief, police chief, or the chief of the combined protective services department, may establish rules requiring subordinate fire fighters, or each subordinate designated as primarily a fire fighter under sub. (2e) (b), to obtain permission before leaving the city.

***-1356/1.23* SECTION 1773.** 62.13 (11) of the statutes is amended to read:

62.13 **(11)** FIRE FIGHTERS, REST DAY. The common council of every 4th class city, having a population of 5,000 or more and a fire department, or a combined protective services department, shall provide for, and the chief of the fire department, police department, or combined protective services department shall assign to each full paid subordinate member ~~thereof~~ of the fire department or subordinate designated as primarily a fire fighter under sub. (2e) (b), a period of 24 consecutive hours off duty during each 72 hours, except in cases of positive necessity by some sudden and serious fire, accident or other peril, which, in the judgment of the chief engineer or other officer in charge demands that the day of rest not be given at that time. The provisions of this section shall not apply to cities having a 2-platoon or double shift system. The provisions of this subsection apply to a person designated as primarily a fire fighter who is employed by a police department, as described in sub. (2e).

***-1356/1.24* SECTION 1774.** 62.13 (12) of the statutes is amended to read:

62.13 **(12)** LEGISLATIVE INTENT. Section 62.13 and chapter 589, laws of 1921, chapter 423, laws of 1923, and chapter 586, laws of 1911, shall be construed as an enactment of statewide concern for the purpose of providing a uniform regulation of police ~~and~~, fire, and combined protective services departments.

***-0241/3.11* SECTION 1775.** 62.23 (7) (i) (intro.) of the statutes is amended to read:

62.23 **(7)** (i) *Community and other living arrangements.* (intro.) For purposes of this section, the location of a community living arrangement for adults, as defined in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743 (1), a foster home, as defined in s. 48.02 (6), or an adult family home, as defined in s. 50.01 (1) ~~(a) or (b)~~, in any city shall be subject to the following criteria:

***-1465/P3.383* *-0808/2.236* SECTION 1776.** 62.232 (2) (b) 1. of the statutes is amended to read:

62.232 **(2)** (b) 1. A city is not required to give the notice under par. (a) at the time that it issues a building permit if the city issues the building permit on a standard building permit form prescribed by the department of ~~commerce~~ safety and professional services.

***-1019/4.134* SECTION 1777.** 63.03 (2) (r) of the statutes is amended to read:

63.03 **(2)** (r) All staff performing services ~~for the Milwaukee County enrollment services unit under s. 49.825 or~~ for the child care provider services unit under s. 49.826.

***-1356/1.25* SECTION 1778.** 66.0101 (11) of the statutes is amended to read:

66.0101 **(11)** Sections 62.13 and 62.50 and chapter 589, laws of 1921, and chapter 423, laws of 1923, shall be construed as enactments of statewide concern for the purpose of providing uniform regulation of police ~~and~~, fire, and combined protective services departments.

***-1258/2.3* SECTION 1779.** 66.0137 (4) of the statutes is amended to read:

66.0137 **(4)** SELF-INSURED HEALTH PLANS. If a city, including a 1st class city, or a village provides health care benefits under its home rule power, or if a town provides health care benefits, to its officers and employees on a self-insured basis, the self-insured plan shall comply with ss. 49.493 (3) (d), 631.89, 631.90, 631.93 (2),

632.746 (10) (a) 2. and (b) 2., 632.747 (3), 632.798, 632.85, 632.853, 632.855, 632.87 (4), (5), and (6), 632.885, 632.89, 632.895 (9) to ~~(17)~~ (16m), 632.896, and 767.513 (4).

***-1465/P3.384* *-0808/2.237* SECTION 1780.** 66.0211 (5) of the statutes is amended to read:

66.0211 **(5)** CERTIFICATION OF INCORPORATION. If a majority of the votes in an incorporation referendum are cast in favor of a village or city, the clerk of the circuit court shall certify the fact to the secretary of state and supply the secretary of state with a copy of a description of the legal boundaries of the village or city and the associated population and a copy of a plat of the village or city. Within 10 days of receipt of the description and plat, the secretary of state shall forward 2 copies to the department of transportation and one copy each to the department of administration~~,~~ and the department of revenue ~~and the department of commerce~~. The secretary of state shall issue a certificate of incorporation and record the certificate.

***-1187/P4.404* SECTION 1781.** 66.0301 (1) (a) of the statutes is amended to read:

66.0301 **(1)** (a) Except as provided in pars. (b) and (c), in this section "municipality" means the state or any department or agency thereof, the University of Wisconsin-Madison, or any city, village, town, county, school district, public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, solid waste management system created under s. 59.70 (2), local exposition district created under subch. II of ch. 229, local professional baseball park district created under subch. III of ch. 229, local professional football stadium district created under subch. IV of ch. 229, local cultural arts district created under subch. V of ch. 229,

transit authority created under s. 66.1039, long-term care district under s. 46.2895, water utility district, mosquito control district, municipal electric company, county or city transit commission, commission created by contract under this section, taxation district, regional planning commission, housing authority created under s. 66.1201, redevelopment authority created under s. 66.1333, community development authority created under s. 66.1335, or city-county health department.

***-1465/P3.385* *-0808/2.238* SECTION 1782.** 66.0309 (3) (a) 3. of the statutes is repealed.

***-0644/3.1* SECTION 1783.** 66.0602 (1) (d) of the statutes is amended to read:

66.0602 **(1)** (d) "Valuation factor" means a percentage equal to the greater of either ~~3~~ zero percent or the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year.

***-0644/3.2* SECTION 1784.** 66.0602 (2) of the statutes is amended to read:

66.0602 **(2)** LEVY LIMIT. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The base amount in any year, to which the limit under this section applies, shall be the ~~maximum allowable~~ actual levy for the immediately preceding year. In determining its levy in any year, a city, village, or town shall subtract any tax increment that is calculated under s. 59.57 (3) (a), 60.85 (1) (L), or 66.1105 (2) (i). The base amount in any year, to which the limit under this section applies, may not include any amount to which sub. (3) (e) 8. applies.

***-0644/3.3* SECTION 1785.** 66.0602 (2m) of the statutes is created to read:

66.0602 **(2m)** NEGATIVE ADJUSTMENT. If a political subdivision's levy for the payment of any general obligation debt service, including debt service on debt issued

1 or reissued to fund or refund outstanding obligations of the political subdivision and
2 interest on outstanding obligations of the political subdivision, on debt originally
3 issued before July 1, 2005, is less in the current year than it was in the previous year,
4 the political subdivision shall reduce its levy limit in the current year by an amount
5 equal to the amount that its levy was reduced as described in this subsection.

6 ***-0644/3.4* SECTION 1786.** 66.0602 (7) of the statutes is amended to read:

7 66.0602 **(7)** SUNSET. This section does not apply to a political subdivision's levy
8 that is imposed after December ~~2010~~ 2012.

9 ***-1187/P4.405* SECTION 1787.** 66.0703 (6) of the statutes is amended to read:

10 66.0703 **(6)** A copy of the report when completed shall be filed with the
11 municipal clerk for public inspection. If property of the state or the University of
12 Wisconsin-Madison may be subject to assessment under s. 66.0705, the municipal
13 clerk shall file a copy of the report with the state agency which manages the property
14 or if the property is university property, with the University of Wisconsin-Madison.
15 If the assessment to the property of the state or the University of Wisconsin-Madison
16 for a project, as defined under s. 66.0705 (2), is $50,000 or more, the state agency or
17 the University of Wisconsin-Madison shall submit a request for approval of the
18 assessment, with its recommendation, to the building commission. The building
19 commission shall review the assessment and shall determine within 90 days of the
20 date on which the commission receives the report if the assessment is just and legal
21 and if the proposed improvement is compatible with state or university plans for the
22 facility which is the subject of the proposed improvement. If the building commission
23 so determines, it shall approve the assessment. No project in which the property of
24 the state or the University of Wisconsin-Madison is assessed at $50,000 or more may
25 be commenced and no contract on the project may be let without approval of the

1 assessment by the building commission under this subsection. The building
2 commission shall submit a copy of its determination under this subsection to the
3 state agency that manages the property which is the subject of the determination or
4 if the property is university property, to the University of Wisconsin-Madison.

****NOTE: This treatment maintains the existing requirement for the Building Commission to approve special assessments by local governments against state and university property. The power could be given to the UW for assessments levied on UW property, but that would empower the UW to approve its own assessments and would preclude consistent standards from being applied statewide.

5 ***-1187/P4.406*** **SECTION 1788.** 66.0705 of the statutes is amended to read:

6 **66.0705 Property of public and private entities subject to special**
7 **assessments. (1)** (a) The property of this state and the University of
8 Wisconsin-Madison, except that held for highway right-of-way purposes or
9 acquired and held for purposes under s. 85.09, and the property of every county, city,
10 village, town, school district, sewerage district or commission, sanitary or water
11 district or commission, or any public board or commission within this state, and of
12 every corporation, company or individual operating any railroad, telegraph,
13 telecommunications, electric light or power system, or doing any of the business
14 mentioned in ch. 76, and of every other corporation or company is in all respects
15 subject to all special assessments for local improvements.

16 (b) Certificates and improvement bonds for special assessments may be issued
17 and the lien of the special assessments enforced against property described in par.
18 (a), except property of the state and the University of Wisconsin-Madison, in the
19 same manner and to the same extent as the property of individuals. Special
20 assessments on property described in par. (a) may not extend to the right, easement
21 or franchise to operate or maintain railroads, telegraph, telecommunications or
22 electric light or power systems in streets, alleys, parks or highways. The amount

represented by any certificate or improvement bond issued under this paragraph is a debt due personally from the corporation, company or individual, payable in the case of a certificate when the taxes for the year of its issue are payable, and in the case of a bond according to the terms of the bond.

(2) In this subsection, "assessment" means a special assessment on property of this state and the University of Wisconsin-Madison and "project" means any continuous improvement within overall project limits regardless of whether small exterior segments are left unimproved. If the assessment of a project is less than $50,000, or if the assessment of a project is $50,000 or more and the building commission approves the assessment under s. 66.0703 (6), the state agency which manages the property or the University of Wisconsin-Madison, if the university manages the property, shall pay the assessment from the revenue source which supports the general operating costs of the agency or program against which the assessment is made or, in the case of the University of Wisconsin-Madison, from any available revenue source.

***-1356/1.26* SECTION 1789.** 66.0925 (14) of the statutes is amended to read:

66.0925 **(14)** CONSTRUCTION. Nothing in this section shall be construed as relieving, modifying, or interfering with the responsibilities for operating jails which are vested in sheriffs under s. 59.27 (1) and chiefs of police or chiefs of combined protective services departments under s. 62.09 (13) (b).

***-1388/1.3* SECTION 1790.** 66.1039 (4) (s) 1. of the statutes is amended to read:

66.1039 **(4)** (s) 1. ~~Impose~~ Subject to subd. 5., impose, by the adoption of a resolution by the board of directors, the taxes under subch. V of ch. 77 in the authority's jurisdictional area. If an authority adopts a resolution to impose the taxes, it shall deliver a certified copy of the resolution to the department of revenue

at least 120 days before its effective date. The authority may, by adoption of a resolution by the board of directors, repeal the imposition of taxes under subch. V of ch. 77 and shall deliver a certified copy of the repeal resolution to the department of revenue at least 120 days before its effective date.

***-1388/1.4* SECTION 1791.** 66.1039 (4) (s) 5. of the statutes is created to read:

66.1039 **(4)** (s) 5. The authority may not impose the taxes specified in subd. 1., and the department of revenue may not collect such taxes, unless after the adoption of the board of directors' resolution to impose these taxes a referendum is held in the authority's jurisdictional area on the question of whether the authority may impose these taxes and the referendum is decided in the affirmative. The authority's board of directors, in conjunction with the appropriate officials of the counties or municipalities in which the referendum will be held, shall be responsible for calling the referendum. If, on the effective date of this subdivision .... [LRB inserts date], the authority has already imposed the taxes specified in subd. 1., these taxes shall be suspended on the first day of the 13th month beginning after the effective date of this subdivision .... [LRB inserts date], and shall remain suspended until the referendum requirement in this subdivision is thereafter satisfied. If a referendum is held under this subdivision, the authority shall promptly provide the department of revenue with the results of the referendum.

***-1465/P3.386* *-1059/P3.135* SECTION 1792.** 66.1103 (4m) (a) 1. of the statutes is amended to read:

66.1103 **(4m)** (a) 1. The person, at least 30 days prior to entering into the revenue agreement, has given a notice of intent to enter into the agreement, on a form prescribed under s. ~~560.034~~ 238.11 (1), to the ~~department of commerce~~

Wisconsin Economic Development Corporation and to any collective bargaining agent in this state with whom the person has a collective bargaining agreement.

***-1465/P3.387* *-1059/P3.136* SECTION 1793.** 66.1103 (4m) (a) 2. of the statutes is amended to read:

66.1103 **(4m)** (a) 2. The municipality or county has received an estimate issued under s. ~~560.034~~ 238.11 (5) (a), and the ~~department of commerce~~ Wisconsin Economic Development Corporation has estimated whether the project which the municipality or county would finance under the revenue agreement is expected to eliminate, create, or maintain jobs on the project site and elsewhere in this state and the net number of jobs expected to be eliminated, created, or maintained as a result of the project.

***-1465/P3.388* *-1059/P3.137* SECTION 1794.** 66.1103 (4m) (b) of the statutes is amended to read:

66.1103 **(4m)** (b) Any revenue agreement which an eligible participant enters into with a municipality or county to finance a project shall require the eligible participant to submit to the ~~department of commerce~~ Wisconsin Economic Development Corporation within 12 months after the project is completed or 2 years after a revenue bond is issued to finance the project, whichever is sooner, on a form prescribed under s. ~~560.034~~ 238.11 (1), the net number of jobs eliminated, created, or maintained on the project site and elsewhere in this state as a result of the project.

***-1465/P3.389* *-1059/P3.138* SECTION 1795.** 66.1103 (4s) (a) 1. of the statutes is amended to read:

66.1103 **(4s)** (a) 1. ~~"Department"~~ "Corporation" means the ~~department of commerce~~ Wisconsin Economic Development Corporation.

***-1465/P3.390* *-1059/P3.139* SECTION 1796.** 66.1103 (4s) (b) 3. of the statutes is amended to read:

66.1103 **(4s)** (b) 3. The employer shall certify compliance with this subsection to the ~~department~~ corporation, to the governing body of each municipality or county within which a lost job exists and to any collective bargaining agent in this state with which the employer has a collective bargaining agreement at the project site or at a site where a lost job exists.

***-1465/P3.391* *-1059/P3.140* SECTION 1797.** 66.1103 (4s) (b) 4. of the statutes is amended to read:

66.1103 **(4s)** (b) 4. The employer shall submit a report to the ~~department~~ corporation every 3 months during the first year after the construction of the project is completed. The reports shall provide information about new jobs, lost jobs, and offers of employment made to persons who were formerly employed at lost jobs. The 4th report shall be the final report. The form and content of the reports shall be prescribed by the ~~department~~ corporation under par. (d).

***-1465/P3.392* *-1059/P3.141* SECTION 1798.** 66.1103 (4s) (d) of the statutes is amended to read:

66.1103 **(4s)** (d) The ~~department~~ corporation shall administer this subsection and shall prescribe forms for certification and reports under par. (b).

***-1465/P3.393* *-1059/P3.142* SECTION 1799.** 66.1103 (10) (c) of the statutes is amended to read:

66.1103 **(10)** (c) A copy of the initial resolution together with a statement indicating when the public notice required under par. (b) was published shall be filed with the ~~secretary of commerce~~ Wisconsin Economic Development Corporation within 20 days following publication of notice. Prior to the closing of the bond issue,

the ~~secretary~~ corporation may require additional information from the eligible participant or the municipality or county. After the closing of the bond issue, the ~~secretary~~ corporation shall be notified of the closing date, any substantive changes made to documents previously filed with the ~~secretary~~ corporation, and the principal amount of the financing.

***-1465/P3.394* *-1059/P3.143* SECTION 1800.** 66.1103 (10) (g) of the statutes is amended to read:

66.1103 **(10)** (g) Bonds may not be issued unless prior to adoption of an initial resolution a document which provides a good faith estimate of attorney fees which will be paid from bond proceeds is filed with the clerk of the municipality or county and the ~~department of commerce~~ Wisconsin Economic Development Corporation.

***-1465/P3.395* *-1059/P3.144* SECTION 1801.** 66.1104 of the statutes is repealed.

***-1465/P3.396* *-1059/P3.145* SECTION 1802.** 66.1105 (13) of the statutes is repealed.

***-1097/2.77* SECTION 1803.** 66.1305 (2) (a) 1. of the statutes is amended to read:

66.1305 **(2)** (a) 1. "Arts incubator" has the meaning given in s. ~~44.60~~ 41.60 (1) (a).

***-1097/2.78* SECTION 1804.** 66.1305 (2) (b) 3. of the statutes is amended to read:

66.1305 **(2)** (b) 3. Apply for a grant or loan under s. ~~44.60~~ 41.60 in connection with an arts incubator.

***-1097/2.79* SECTION 1805.** 66.1333 (2m) (am) of the statutes is amended to read:

66.1333 **(2m)** (am) "Arts incubator" has the meaning given in s. ~~44.60~~ 41.60 (1) (a).

***-1097/2.80* SECTION 1806.** 66.1333 (2m) (d) 7. of the statutes is amended to read:

66.1333 **(2m)** (d) 7. Studying the feasibility of and initial design for an arts incubator, developing and operating an arts incubator, and applying for a grant or loan under s. ~~44.60~~ 41.60 in connection with an arts incubator.

***-1465/P3.397* *-0808/2.239* SECTION 1807.** 67.05 (6a) (bg) 2. of the statutes is amended to read:

67.05 **(6a)** (bg) 2. The department of ~~commerce~~ safety and professional services shall determine for each grade level in which pupils attended school in a building described in subd. 1., the average cost per square foot for, and the average number of square feet per pupil included in, 2 recently constructed school buildings that were designed to serve pupils of that grade level, as selected by that department.

***-1465/P3.398* *-0808/2.240* SECTION 1808.** 67.12 (12) (e) 2r. b. of the statutes is amended to read:

67.12 **(12)** (e) 2r. b. The department of ~~commerce~~ safety and professional services shall determine, for each grade level in which pupils attended school in a building described in subd. 2r. a., the average cost per square foot for, and the average number of square feet per pupil included in, 2 recently constructed school buildings that were designed to serve pupils of that grade level, as selected by that department.

***-1187/P4.407* SECTION 1809.** 70.11 (3) (d) of the statutes is created to read:

70.11 **(3)** (d) Notwithstanding the provisions of s. 70.11 (intro.) that relate to leased property or that impose other limitations, all property owned or leased by the

University of Wisconsin-Madison, provided that use of the property is primarily related to the purposes of the University of Wisconsin-Madison.

****NOTE: We don't think we can create a provision comparable to s. 70.11 (3) (c), as s. 70.11 (3) (c) refers to "[a]ll buildings, equipment and leasehold interests in lands described in s. 36.06, 1971 stats., and s. 37.02 (3), 1971 stats.," and, unless we are wrong, no current law provisions are comparable to the cited provisions under the 1971 stats. Does the above accomplish your intent? Note that the above is similar to the property tax exemption for the Wisconsin Aerospace Authority under s. 70.11 (38m).

***-1053/5.35* SECTION 1810.** 70.114 (5) of the statutes is created to read:

70.114 **(5)** SUNSET. No aids shall be paid under this section for lands acquired after the effective date of this subsection .... [LRB inserts date].

***-1187/P4.408* SECTION 1811.** 70.119 (3) (e) of the statutes is amended to read:

70.119 **(3)** (e) "State facilities" means all property owned and operated by the state for the purpose of carrying out usual state functions, including the campus of the University of Wisconsin-Madison and the branch campuses of the ~~university~~ University of Wisconsin system but not including land held for highway right-of-way purposes.

***-1187/P4.409* SECTION 1812.** 70.119 (4) of the statutes is amended to read:

70.119 **(4)** The department shall be responsible for negotiating with municipalities on payments for municipal services and may delegate certain responsibilities of negotiation to other state agencies or to the University of Wisconsin-Madison or the University of Wisconsin Hospitals and Clinics Authority. Prior to negotiating with municipalities the department shall submit guidelines for negotiation to the committee for approval.

***-1187/P4.410* SECTION 1813.** 70.58 (1) of the statutes is amended to read:

70.58 **(1)** Except as provided in sub. (2), there is levied an annual tax of two-tenths of one mill for each dollar of the assessed valuation of the property of the state as determined by the department of revenue under s. 70.57, for the purpose of

acquiring, preserving and developing the forests of the state and for the purpose of forest crop law and county forest law administration and aid payments, for grants to forestry cooperatives under s. ~~36.56~~ 37.56, and for the acquisition, purchase and development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax to be paid into the conservation fund. The tax shall not be levied in any year in which general funds are appropriated for the purposes specified in this section, equal to or in excess of the amount which the tax would produce.

***-1260/P3.1* SECTION 1814.** 71.01 (6) (um) of the statutes is amended to read:

71.01 **(6)** (um) For taxable years that begin after December 31, 2008, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, ~~section 844 of P.L. 109-280,~~ P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234, sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.

110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, except section 301 of division B and section 313 of division C of P.L. 110-343, and P.L. 110-351, and as amended by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, section 1004 (d) of P.L. 111-152, and sections 2111, 2112, and 2113 of P.L. 111-240, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.

109-222, excluding sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844 of P.L. 109-280,~~ P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, ~~and~~ section 15316 of P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, section 1004 (d) of P.L. 111-152, and sections 2111, 2112, and 2113 of P.L. 111-240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2008, do not apply to this paragraph with respect to taxable years beginning after December 31, 2008, except that changes to the Internal Revenue Code made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, section 1004 (d) of P.L. 111-152, and sections 2111, 2112, and 2113 of P.L. 111-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, section 1004 (d) of P.L. 111-152, and sections 2111, 2112, and 2113 of P.L. 111-240, apply for Wisconsin purposes at the same time as for federal purposes.

***-1283/3.1* SECTION 1815.** 71.01 (13) of the statutes is amended to read:

71.01 **(13)** "Wisconsin adjusted gross income" means federal adjusted gross income, with the modifications prescribed in s. 71.05 (6) to (12), (19), (20), ~~and~~ (24), and (25).

***-1409/P1.1* SECTION 1816.** 71.01 (13) of the statutes is amended to read:

71.01 **(13)** "Wisconsin adjusted gross income" means federal adjusted gross income, with the modifications prescribed in s. 71.05 (6) to (12), (19), (20), ~~and~~ (24), and (26).

****NOTE: If LRB-1283 is not included in the compile for the Governor's budget, the numbering in this subsection should be changed.

***-0687/P1.1* SECTION 1817.** 71.05 (1) (c) 11. of the statutes is created to read:

71.05 **(1)** (c) 11. The Wisconsin Health and Educational Facilities Authority under s. 231.03 (6), if the bonds or notes are issued to a person who is eligible to receive bonds or notes from another issuer for the same purpose for which the person is issued bonds or notes under s. 231.03 (6) and the interest income received from the other bonds or notes is exempt from taxation under this subchapter.

***-0698/3.21* SECTION 1818.** 71.05 (6) (b) 23. of the statutes is amended to read:

71.05 **(6)** (b) 23. Any increase in value of a tuition unit that is purchased under a tuition contract under s. ~~14.63~~ 16.64, except that the subtraction under this subdivision may not be claimed by any individual who received a refund under s. ~~14.63~~ 16.64 (7) (a) 2., 3. or 4.

***-0698/3.22* SECTION 1819.** 71.05 (6) (b) 28. h. of the statutes is amended to read:

71.05 **(6)** (b) 28. h. No modification may be claimed under this subdivision for an amount paid for tuition expenses and mandatory student fees, as described under this subdivision, if the source of the payment is an amount withdrawn from a college savings account, as described in s. ~~14.64~~ 16.641 or from a college tuition and expenses program, as described in s. ~~14.63~~ 16.64, and if the owner of the account has claimed a deduction under subd. 32. or 33. that relates to such an amount.

***-0698/3.23* SECTION 1820.** 71.05 (6) (b) 31. of the statutes is amended to read:

71.05 **(6)** (b) 31. Any increase in value of a college savings account, as described in s. ~~14.64~~ 16.641, except that the subtraction under this subdivision may not be

claimed by any individual who has made a nonqualified withdrawal, as described in s. ~~14.64~~ 16.641 (2) (e).

***-0698/3.24* SECTION 1821.** 71.05 (6) (b) 32. (intro.) of the statutes is amended to read:

71.05 **(6)** (b) 32. (intro.) An amount paid into a college savings account, as described in s. ~~14.64~~ 16.641, if the beneficiary of the account is one of the following: the claimant; the claimant's child; the claimant's grandchild; the claimant's great-grandchild; or the claimant's niece or nephew; calculated as follows:

***-0698/3.25* SECTION 1822.** 71.05 (6) (b) 33. (intro.) of the statutes is amended to read:

71.05 **(6)** (b) 33. (intro.) An amount paid into a college tuition and expenses program, as described in s. ~~14.63~~ 16.64, if the beneficiary of the account is one of the following: the claimant; the claimant's child; the claimant's grandchild; the claimant's great-grandchild; or the claimant's niece or nephew; calculated as follows:

***-1283/3.2* SECTION 1823.** 71.05 (8) (b) of the statutes is amended to read:

71.05 **(8)** (b) A Wisconsin net operating loss may be carried forward against Wisconsin taxable incomes of the next 15 taxable years, if the taxpayer was subject to taxation under this chapter in the taxable year in which the loss was sustained, to the extent not offset against other income of the year of loss and to the extent not offset against Wisconsin modified taxable income of any year between the loss year and the taxable year for which the loss carry-forward is claimed. In this paragraph, "Wisconsin modified taxable income" means Wisconsin taxable income with the following exceptions: a net operating loss deduction or offset for the loss year or any taxable year thereafter is not allowed, the deduction for long-term capital gains

1 under ~~sub.~~ subs. (6) (b) 9. and 9m. and (25) is not allowed, the amount deductible for
2 losses from sales or exchanges of capital assets may not exceed the amount
3 includable in income for gains from sales or exchanges of capital assets and
4 "Wisconsin modified taxable income" may not be less than zero.

5 ***-1465/P3.399* *-1059/P3.148* SECTION 1824.** 71.05 (24) (a) 4. of the statutes
6 is amended to read:

7 71.05 **(24)** (a) 4. "Qualified new business venture" means a business certified
8 ~~by the department of commerce~~ under s. 238.20 or s. 560.2085, 2009 stats.

9 ***-1283/3.3* SECTION 1825.** 71.05 (25) of the statutes is created to read:

10 71.05 **(25)** CAPITAL GAINS EXCLUSION; WISCONSIN-SOURCE ASSETS. (a) In this
11 subsection:

12 1. "Claimant" means an individual; an individual partner or member of a
13 partnership, limited liability company, or limited liability partnership; or an
14 individual shareholder of a tax-option corporation.

15 2. "Qualifying gain" means the gain realized from the sale of any asset which
16 is a Wisconsin capital asset in the year it is purchased by the claimant and for at least
17 2 of the subsequent 4 years; that is purchased after December 31, 2010; that is held
18 for at least 5 uninterrupted years; and that is treated as a long-term gain under the
19 Internal Revenue Code; except that a qualifying gain may not include any amount
20 for which the claimant claimed a subtraction under sub. (24) (b).

21 3. "Wisconsin business" means a business certified by the Wisconsin Economic
22 Development Corporation under s. 238.145.

23 4. "Wisconsin capital asset" means any of the following:

24 a. Real or tangible personal property that is located in this state and used in
25 a Wisconsin business.

1 b. Stock or other ownership interest in a Wisconsin business.

2 (b) For taxable years beginning after December 31, 2015, for a Wisconsin
3 capital asset that is purchased after December 31, 2010, and held for at least 5 years,
4 a claimant may subtract from federal adjusted gross income the lesser of one of the
5 following amounts, to the extent that it is not subtracted under sub. (6) (b) 9. or 9m.:

6 1. The amount of the claimant's federal net capital gain as reported on Schedule
7 D of the claimant's federal income tax return for the taxable year to which the claim
8 relates, but this subdivision applies only if, in that taxable year, the claimant has a
9 qualifying gain.

10 2. The amount of the claimant's qualifying gain in the year to which the claim
11 relates.

12 ***-1409/P1.2* SECTION 1826.** 71.05 (26) of the statutes is created to read:

13 71.05 **(26)** INCOME TAX DEFERRAL; LONG-TERM WISCONSIN CAPITAL ASSETS. (a) In
14 this subsection:

15 1. "Claimant" means an individual; an individual partner or member of a
16 partnership, limited liability company, or limited liability partnership; or an
17 individual shareholder of a tax-option corporation.

18 2. "Financial institution" has the meaning given in s. 69.30 (1) (b).

19 3. "Long-term capital gain" means the gain realized from the sale of any capital
20 asset held more than one year that is treated as a long-term gain under the Internal
21 Revenue Code.

22 4. "Qualified Wisconsin business" means a business certified by the Wisconsin
23 Economic Development Corporation under s. 238.146.

1 (b) For taxable years beginning after December 31, 2010, a claimant may
2 subtract from federal adjusted gross income any amount of a long-term capital gain
3 if the claimant does all of the following:

4 1. Deposits the gain into a segregated account in a financial institution.

5 2. Within 180 days after the sale of the asset that generated the gain, invests
6 all of the proceeds in the account described under subd. 1. in a qualified Wisconsin
7 business.

8 3. After making the investment as described under subd. 2., notifies the
9 department, on a form prepared by the department, that the claimant will not
10 declare on the claimant's income tax return the gain described under subd. 1. because
11 the claimant has reinvested the capital gain as described under subd. 2. The form
12 shall be sent to the department along with the claimant's income tax return for the
13 year to which the claim relates.

14 (c) The basis of the investment described in par. (b) 2. shall be calculated by
15 subtracting the gain described in par. (b) 1. from the amount of the investment
16 described in par. (b) 2.

17 (d) If a claimant defers the payment of income taxes on a capital gain under this
18 subsection, the claimant may not use the gain described under par. (b) 1. to net
19 capital gains and losses, as described under sub. (10) (c).

20 (e) If a claimant claims the subtraction under this subsection, the claimant may
21 not use the gain described under par. (b) 1. to claim a subtraction under sub. (24) or
22 (25).

****NOTE: See the NOTE in the analysis.

23 ***-1357/2.1*** **SECTION 1827.** 71.06 (1p) (intro.) of the statutes is amended to
24 read:

71.06 **(1p)** FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; ~~AFTER~~ 2000 TO 2011. (intro.) The tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2000, and before January 1, 2012:

***-1357/2.2* SECTION 1828.** 71.06 (1q) of the statutes is created to read:

71.06 **(1q)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2012. (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2011, and before January 1, 2013:

(a) On all taxable income from $0 to $7,500, 4.6 percent.

(b) On all taxable income exceeding $7,500 but not exceeding $15,000, 6.15 percent.

(c) On all taxable income exceeding $15,000 but not exceeding $112,500, 6.5 percent.

(d) On all taxable income exceeding $112,500, 6.75 percent.

***-1357/2.3* SECTION 1829.** 71.06 (1qd) of the statutes is created to read:

71.06 **(1qd)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2013. (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2012, and before January 1, 2014:

(a) On all taxable income from $0 to $7,500, 4.58 percent.

1 (b) On all taxable income exceeding $7,500 but not exceeding $15,000, 6.12
2 percent.
3 (c) On all taxable income exceeding $15,000 but not exceeding $112,500, 6.47
4 percent.
5 (d) On all taxable income exceeding $112,500, 6.72 percent.
6 ***-1357/2.4* SECTION 1830.** 71.06 (1qh) of the statutes is created to read:
7 71.06 **(1qh)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2014.
8 (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all
9 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and
10 single individuals and heads of households shall be computed at the following rates
11 for taxable years beginning after December 31, 2013, and before January 1, 2015:
12 (a) On all taxable income from $0 to $7,500, 4.56 percent.
13 (b) On all taxable income exceeding $7,500 but not exceeding $15,000, 6.09
14 percent.
15 (c) On all taxable income exceeding $15,000 but not exceeding $112,500, 6.44
16 percent.
17 (d) On all taxable income exceeding $112,500, 6.69 percent.
18 ***-1357/2.5* SECTION 1831.** 71.06 (1qL) of the statutes is created to read:
19 71.06 **(1qL)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2015.
20 (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all
21 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and
22 single individuals and heads of households shall be computed at the following rates
23 for taxable years beginning after December 31, 2014, and before January 1, 2016:
24 (a) On all taxable income from $0 to $7,500, 4.54 percent.

1 (b) On all taxable income exceeding $7,500 but not exceeding $15,000, 6.06
2 percent.
3 (c) On all taxable income exceeding $15,000 but not exceeding $112,500, 6.41
4 percent.
5 (d) On all taxable income exceeding $112,500, 6.66 percent.
6 ***-1357/2.6* SECTION 1832.** 71.06 (1qp) of the statutes is created to read:
7 71.06 **(1qp)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2016.
8 (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all
9 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and
10 single individuals and heads of households shall be computed at the following rates
11 for taxable years beginning after December 31, 2015, and before January 1, 2017:
12 (a) On all taxable income from $0 to $7,500, 4.52 percent.
13 (b) On all taxable income exceeding $7,500 but not exceeding $15,000, 6.03
14 percent.
15 (c) On all taxable income exceeding $15,000 but not exceeding $112,500, 6.38
16 percent.
17 (d) On all taxable income exceeding $112,500, 6.63 percent.
18 ***-1357/2.7* SECTION 1833.** 71.06 (1qt) of the statutes is created to read:
19 71.06 **(1qt)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; AFTER
20 2016. (intro.) The tax to be assessed, levied, and collected upon the taxable incomes
21 of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve
22 funds, and single individuals and heads of households shall be computed at the
23 following rates for taxable years beginning after December 31, 2016:
24 (a) On all taxable income from $0 to $7,500, 4.5 percent.

(b) On all taxable income exceeding $7,500 but not exceeding $15,000, 6.0 percent.

(c) On all taxable income exceeding $15,000 but not exceeding $112,500, 6.35 percent.

(d) On all taxable income exceeding $112,500, 6.6 percent.

***-1357/2.8* SECTION 1834.** 71.06 (2) (g) (intro.) of the statutes is amended to read:

71.06 **(2)** (g) (intro.) For joint returns, for taxable years beginning after December 31, 2000, and before January 1, 2012:

***-1357/2.9* SECTION 1835.** 71.06 (2) (h) (intro.) of the statutes is amended to read:

71.06 **(2)** (h) (intro.) For married persons filing separately, for taxable years beginning after December 31, 2000, and before January 1, 2012:

***-1357/2.10* SECTION 1836.** 71.06 (2) (i) of the statutes is created to read:

71.06 **(2)** (i) For joint returns, for taxable years beginning after December 31, 2011, and before January 1, 2013:

1. On all taxable income from $0 to $10,000, 4.6 percent.

2. On all taxable income exceeding $10,000 but not exceeding $20,000, 6.15 percent.

3. On all taxable income exceeding $20,000 but not exceeding $150,000, 6.5 percent.

4. On all taxable income exceeding $150,000, 6.75 percent.

***-1357/2.11* SECTION 1837.** 71.06 (2) (id) of the statutes is created to read:

71.06 **(2)** (id) For joint returns, for taxable years beginning after December 31, 2012, and before January 1, 2014: