



2011 SENATE BILL 114

1 **AN ACT** *to create* 13.102, 13.39 and 13.95 (1r) of the statutes; **relating to:**
2 legislative consideration of a biennial budget bill.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 13.102 of the statutes is created to read:

4 **13.102 Joint committee on finance; consideration of biennial budget**
5 **bill. (1)** The joint committee on finance may not vote to recommend passage of a
6 biennial budget bill or an amendment thereto until the legislative fiscal bureau has
7 distributed a copy of an earmark transparency report on the biennial budget bill, as
8 amended, prepared under s. 13.95 (1r) (b), to each member of the legislature and has
9 made the report available on the legislature's Internet Web site.

10 **(2)** If a member of the joint committee on finance makes a motion during
11 committee deliberations on a biennial budget bill to remove an earmark, as defined

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1 in s. 13.95 (1r) (a), from the biennial budget bill, the motion shall prevail on either
2 a majority or a tie vote.

3 **SECTION 2.** 13.39 of the statutes is created to read:

4 **13.39 Legislative consideration of biennial budget bill. (1)** Neither
5 house of the legislature may pass a biennial budget bill until the legislative fiscal
6 bureau has distributed a copy of an earmark transparency report on the biennial
7 budget bill, as amended, prepared under s. 13.95 (1r) (b), to each member of the
8 legislature and has made the report available on the legislature's Internet Web site.

9 **(2)** If a committee of conference is convened on a biennial budget bill, a
10 conference report may not contain any earmark, as defined in s. 13.95 (1r) (a), that
11 was not included in the executive budget bill or an amendment thereto that was
12 passed by either house of the legislature. The committee of conference, however, may
13 reduce the amount of any earmark that requires a payment to a specific beneficiary
14 or beneficiaries or may reduce the cost to the state of any earmark that is a tax
15 deduction, credit, exclusion, or exemption.

16 **SECTION 3.** 13.95 (1r) of the statutes is created to read:

17 **13.95 (1r) EARMARK TRANSPARENCY REPORT.** (a) In this subsection, "earmark"
18 means a provision in a bill or amendment that does any of the following:

19 1. Authorizes or requires the payment of state moneys to a specific beneficiary
20 or beneficiaries in a manner not determined by laws of general applicability for the
21 selection of the beneficiary or beneficiaries.

22 2. Creates or modifies a tax deduction, credit, exclusion, or exemption that
23 applies to a specific beneficiary or beneficiaries in a manner not determined by laws
24 of general applicability for the selection of the beneficiary or beneficiaries.

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1 (b) The legislative fiscal bureau shall prepare an earmark transparency report
2 on each biennial budget bill and on each amendment thereto. The report shall
3 contain all of the following:

4 1. A list of all earmarks.

5 2. The cost of each earmark.

6 3. The beneficiary of each earmark. If the beneficiary is an individual, the
7 legislative fiscal bureau shall identify the assembly and senate district in which the
8 beneficiary resides. If the beneficiary is an entity, the legislative fiscal bureau shall
9 identify the assembly and senate district in which the beneficiary is located,
10 incorporated, or organized. If the legislative fiscal bureau cannot determine the
11 identity of a beneficiary, the legislative fiscal bureau shall note that fact in the report.
12 If the earmark is a tax deduction, credit, exclusion, or exemption, all of the following
13 shall apply:

14 a. All businesses and associations that are members of the same controlled
15 group of corporations shall be treated as a single beneficiary.

16 b. All shareholders of a corporation, partners of a partnership, members of an
17 association or organization, or beneficiaries of a trust or estate, respectively, shall be
18 treated as a single beneficiary.

19 c. All employees of a single employer shall be treated as a single beneficiary.

20 d. All health or other benefit plans of an employer that are qualified under the
21 federal Internal Revenue Code shall be treated as a single beneficiary.

22 e. All contributors to a charitable organization shall be treated as a single
23 beneficiary.

24 f. All holders of the same bond or note issue shall be treated as a single
25 beneficiary.

