State of Misconsin



2011 Senate Bill 114

Date of enactment: **April 6, 2012** Date of publication*: **April 19, 2012**

2011 WISCONSIN ACT 220

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

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

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

(2) If a member of the joint committee on finance makes a motion during committee deliberations on a biennial budget bill to remove an earmark, as defined in s. 13.95 (1r) (a), from the biennial budget bill, the motion shall prevail on either a majority or a tie vote.

SECTION 2. 13.39 of the statutes is created to read: 13.39 Legislative consideration of biennial budget bill. (1) Neither house of the legislature may pass a biennial budget bill until the legislative fiscal bureau has distributed a copy of an earmark transparency report on the biennial budget bill, as amended, prepared under s. 13.95 (1r) (b), to each member of the legislature and has made the report available on the legislature's Internet Web site.

(2) If a committee of conference is convened on a biennial budget bill, a conference report may not contain

any earmark, as defined in s. 13.95 (1r) (a), that was not included in the executive budget bill or an amendment thereto that was passed by either house of the legislature. The committee of conference, however, may reduce the amount of any earmark that requires a payment to a specific beneficiary or beneficiaries or may reduce the cost to the state of any earmark that is a tax deduction, credit, exclusion, or exemption.

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

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

- 1. Authorizes or requires the payment of state moneys to a specific beneficiary or beneficiaries in a manner not determined by laws of general applicability for the selection of the beneficiary or beneficiaries.
- 2. Creates or modifies a tax deduction, credit, exclusion, or exemption that applies to a specific beneficiary or beneficiaries in a manner not determined by laws of general applicability for the selection of the beneficiary or beneficiaries.
- (b) The legislative fiscal bureau shall prepare an earmark transparency report on each biennial budget bill and on each amendment thereto. The report shall contain all of the following:
 - 1. A list of all earmarks.
 - 2. The cost of each earmark.

^{*} Section 991.11, WISCONSIN STATUTES 2009–10: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

- 3. The beneficiary of each earmark. If the beneficiary is an individual, the legislative fiscal bureau shall identify the assembly and senate district in which the beneficiary resides. If the beneficiary is an entity, the legislative fiscal bureau shall identify the assembly and senate district in which the beneficiary is located, incorporated, or organized. If the legislative fiscal bureau cannot determine the identity of a beneficiary, the legislative fiscal bureau shall note that fact in the report. If the earmark is a tax deduction, credit, exclusion, or exemption, all of the following shall apply:
- a. All businesses and associations that are members of the same controlled group of corporations shall be treated as a single beneficiary.
- b. All shareholders of a corporation, partners of a partnership, members of an association or organization, or beneficiaries of a trust or estate, respectively, shall be treated as a single beneficiary.

- c. All employees of a single employer shall be treated as a single beneficiary.
- d. All health or other benefit plans of an employer that are qualified under the federal Internal Revenue Code shall be treated as a single beneficiary.
- e. All contributors to a charitable organization shall be treated as a single beneficiary.
- f. All holders of the same bond or note issue shall be treated as a single beneficiary.
- g. If a corporation, partnership, association or organization, or trust or estate is the beneficiary, the shareholders of the corporation, the partners of the partnership, the members of the association or organization, or the beneficiaries of the trust or estate shall not be considered beneficiaries.
- 4. If an amendment, the name of the representative to the assembly or senator who proposed the earmark.