State of Wisconsin
2013 - 2014 LEGISLATURE

LRB-3518/3
RNK&JK:eev:rs

2013 ASSEMBLY BILL 732

February 5, 2014 - Introduced by Representatives MURSAU, KRUG, CZAJA, SPIROS, NERISON, BROOKS, MARKLEIN, SWEARINGEN, WILLIAMS, DANOU, MILROY, CLARK and BEWLEY, cosponsored by Senators TIFFANY, PETROWSKI, COWLES, JAUCH, HARSDORF, LASSA and SCHULTZ. Referred to Joint Committee on Finance.

AN ACT ***to renumber and amend*** 28.11 (8) (a); ***to amend*** 74.25 (1) (a) 6., 74.30 (1) (f) and 77.89 (2) (b); and ***to create*** 28.11 (8) (a) 2. and 77.89 (2) (c) of the statutes; **relating to:** payments to counties for designated county forest lands and distribution of amounts paid to municipalities by owners of closed managed forest lands. INSERT REL

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land Program administered by the Department of Natural Resources (DNR), the owner of a parcel of land designated as managed forest land (MFL) makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area of the MFL closed to public access, but the owner must keep the remainder of the MFL open for recreational activities such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make a payment that is in addition to the acreage share payment (closed acreage fees).

Under current law, the entire amount that is collected as closed acreage fees is collected by the applicable taxation district and transferred to an applicable county, which in turn transfers the payments to DNR for deposit into the conservation fund. Under this bill, in 2014 only, the taxation district is required to pay 75 percent of the closed acreage fees to DNR. The bill provides that of the remaining 25 percent collected by the taxation district, the taxation district must pay 20 percent to the county.

State of Wisconsin
2013 – 2014 LEGISLATURE

LRBa2055/1
MGG:eev:jm

ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 700

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

1. Page 14, line 16: delete lines 16 to 19 and substitute:

"**SECTION 25g.** 77.82 (1) (b) 3. of the statutes is amended to read:

77.82 **(1)** (b) 3. A parcel that is developed for a human residence and that is part of an order that took effect before the effective date of this subdivision .... [LRB inserts date].

INSERT 14-19

SECTION 25r. 77.82 (1) (b) 4. of the statutes is created to read:

77.82 **(1)** (b) 4. A parcel on which a building or an improvement associated with a building is located, and the parcel is part of an order that takes effect on or after the effective date of this subdivision .... [LRB inserts date].".

2. Page 14, line 21: delete "3." and substitute "4. and s. 77.88 (3j)".

3. Page 15, line 9: delete lines 9 and 10 and substitute:

1 "f. Any other building, structure, or fixture that the department specifies by INSERT 15-10 ✓
2 rule as being needed for, or as not conflicting with, sound forestry practices".

3 **4.** Page 33, line 9: after "site" insert "for a building or an improvement INSERT ✓
4 associated with a building". 33-9

5 **(END)**

1 **SECTION 2.** 28.11 (8) (a) 2. of the statutes is created to read:

2 28.11 **(8)** (a) 2. As soon after April 20, 2014, as feasible, and as soon after April
3 20 of each year thereafter as feasible, the department shall pay to each town
4 treasurer 55 cents per acre, based on the acreage of such lands as of the preceding
5 June 30, as a grant out of the appropriation made by s. 20.370 (5) (bv) on each acre
6 of county lands entered under this section.

INS 10-7

7 **SECTION 3.** 74.25 (1) (a) 6. of the statutes, as affected by 2013 Wisconsin Act 81,
8 is amended to read:

9 74.25 **(1)** (a) 6. Pay to the county treasurer 20% of collections of occupational
10 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
11 (2) (a) ~~and~~, (am), and (bp), and all collections of payments for lands under s. 77.84 (2)
12 (b)~~,~~ and (bm)~~, and (bp)~~.

INS. 10-17

13 **SECTION 4.** 74.30 (1) (f) of the statutes, as affected by 2013 Wisconsin Act 81,
14 is amended to read:

15 74.30 **(1)** (f) Pay to the county treasurer 20% of collections of occupational taxes
16 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
17 (a) ~~and~~, (am), and (bp), and all collections of payments for lands under s. 77.84 (2) (b)~~,~~
18 and (bm)~~, and (bp)~~.

INS. 40-18

19 **SECTION ~~5~~. Nonstatutory provisions.**

20 (1) Notwithstanding section 77.89 (2) (b) (3) of the statutes, as affected by this act, of the amounts
21 received by the county treasurer under section 77.89 (2) (b) (3) of the statutes as affected by this act, in 2014,
22 the county treasurer shall do all of the following:

23 (a) Pay to the department of natural resources, by June 30, 2014, 75 percent
24 of the amounts received under section 77.89 (2) (b) (3) of the statutes as affected by this act. All amounts
25 received by the department of natural resources under this paragraph shall be

1 credited to the conservation fund and shall be reserved for land acquisition and
2 resource management activities.
3 (b) Refund to the municipal treasurer, by June 30, 2014, 20 percent of the
4 amounts received from the municipal treasurer under section 77.89 (2) (b) of the (3)
5 statutes as affected by this act

END INS. 40-18

6 **(END)**

STATE OF WISCONSIN – **LEGISLATIVE REFERENCE BUREAU**

LRB Research (608–266–0341) Library (608–266–7040) Legal (608–266–3561) **LRB**

LRB50396/P1dn
MGG:eev:ev

DN

(date)

The distribution of moneys under s. 77.89 (6) going ~~back to~~ remains the same as current law.

OK?

MGG

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0396/P1dn
MGG:eev:rs

March 18, 2014

The distribution of moneys under s. 77.89 remains the same as current law. OK?

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State of Wisconsin
2013 – 2014 LEGISLATURE

RMR

LRBs0396/~~D1~~ 1

NOW ~~NOW~~ MGG&RNK:eev&cjs:~~rs~~ stays

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

ASSEMBLY SUBSTITUTE AMENDMENT ,

TO ASSEMBLY BILL 700

only changes are on p.15

Gen Cat

AN ACT ***to repeal*** 20.370 (1) (cx), 77.81 (5), 77.82 (1) (bn), 77.82 (2m) (ac), 77.82 (2m) (ag), 77.82 (2m) (am), 77.82 (2m) (c), 77.82 (2m) (dm) 1., 77.82 (2m) (dm) 2., 77.82 (3) (am), 77.82 (4g), 77.82 (4m) (d), 77.83 (2) (am), 77.83 (4) (b), 77.86 (2), 77.86 (3) (title), 77.87 (1g) (d), 77.88 (2) (a) 1., 77.88 (3g), 77.88 (4), 77.88 (5) (a) 1. and 2., 77.88 (5) (ab), 77.88 (5) (ar), 77.88 (5) (b), 77.88 (5) (c), 77.88 (6) and 77.91 (3); ***to renumber*** 77.81 (1), 77.83 (1m), 77.83 (4) (a), 77.86 (1) (a), 77.86 (1) (b) and 77.89 (2) (b); ***to renumber and amend*** 28.11 (8) (a), 77.06 (1), 77.81 (2m), 77.82 (12), 77.83 (1), 77.86 (1) (title), 77.86 (1) (c), 77.86 (1) (d), 77.86 (3), 77.88 (2) (a) (intro.), 77.88 (2) (a) 2., 77.88 (2) (a) 3., 77.88 (2) (e), 77.88 (2) (f), 77.88 (3), 77.88 (5) (a) (intro.) and 77.89 (2) (a); ***to amend*** 20.370 (5) (bv), 20.370 (5) (bz), 74.23 (1) (a) 2., 74.25 (1) (a) 2., 74.25 (1) (a) 3., 74.25 (1) (a) 6., 74.30 (1) (b), 74.30 (1) (c), 74.30 (1) (f), 77.07 (2), 77.07 (3), 77.81 (6), 77.82 (1) (a) 1., 77.82

(1) (a) 2., 77.82 (1) (b) 3., 77.82 (2m) (title), 77.82 (3) (title), 77.82 (3) (ag), 77.82 (3) (ar), 77.82 (3) (c) (intro.), 77.82 (3) (g), 77.82 (4), 77.83 (2) (a), 77.83 (2) (b), 77.84 (3) (b), 77.86 (4), 77.86 (5) (a), 77.86 (5) (b), 77.87 (5), 77.876 (1), 77.876 (4), 77.88 (title), 77.88 (1) (b) 1., 77.88 (2) (b), 77.88 (2) (c), 77.88 (3) (title), 77.88 (5) (am) 1., 77.88 (5m), 77.88 (7), 77.88 (8) (b), 77.883 (3), 77.885 (intro.), 77.89 (1) (title), 77.89 (2) (title), 77.895 (2), 77.91 (3m) and 167.31 (4) (cr); ***to repeal and recreate*** 77.86 (title); and ***to create*** 28.11 (8) (a) 2., 77.10 (2) (d), 77.81 (1d), 77.81 (2r), 77.81 (4m), 77.82 (1) (a) 1m., 77.82 (1) (b) 4., 77.82 (1) (bp), 77.82 (3m), 77.82 (12) (a) 2., 77.82 (12) (a) 4., 77.82 (12) (a) 5., 77.82 (12) (a) 6., 77.83 (1b), 77.83 (1c), 77.83 (1m) (b), 77.83 (2) (ar), 77.83 (2) (d), 77.86 (1g) (title), 77.86 (4m), 77.88 (2) (a) (title), 77.88 (2) (ac) (title), 77.88 (2) (am) (title), 77.88 (2) (d) (title), 77.88 (2m), 77.88 (3) (am), 77.88 (3) (b) (title), 77.88 (3) (b) 1. (intro.) and 2., 77.88 (3) (c), 77.88 (3) (d), 77.88 (3j), 77.88 (3k), 77.88 (3L), 77.88 (4m), 77.88 (5) (ac), 77.88 (5) (am) (title), 77.89 (3) (title) and 77.91 (7) of the statutes; **relating to:** eligibility requirements under the managed forest land program relating to parcel size and production of merchantable timber, management plans for managed forest lands, orders adding and withdrawing managed forest land, renewal of orders designating managed forest land, areas of managed forest lands that are open for public access, allowing managed forest lands to be used for recreational activities, regulation of cutting of timber on managed forest land and on forest croplands, withdrawal taxes and fees imposed on the withdrawal of managed forest land and yield taxes imposed for cutting timber from managed forest land, the sale or transfer of managed forest land, expiration of orders designating managed forest land, withdrawal of forest croplands that are held in trust for Indian tribes, a study of the managed forest

land program, a report on exempt withdrawals from the managed forest land program and the forest cropland program, elimination of references to the woodland tax law, grants for land acquisition for certain outdoor activities, payments to counties for designated county forest lands, distribution of amounts paid to municipalities by owners of closed managed forest lands, extending the time limit for emergency rule procedures, providing an exemption from emergency rule procedures, granting rule–making authority, requiring the exercise of rule–making authority, making an appropriation, and providing a penalty.

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

SECTION 1. 20.370 (1) (cx) of the statutes is repealed.

SECTION 2. 20.370 (5) (bv) of the statutes is amended to read:

20.370 **(5)** (bv) *Resource aids — county forests, forest croplands and managed forest land aids.* A sum sufficient to pay county forest aids under s. 28.11 (8) (a), forest ~~croplands~~ cropland aids under subch. I of ch. 77 and managed forest land aids under ss. 77.85 and 77.89 (1).

SECTION 3. 20.370 (5) (bz) of the statutes is amended to read:

20.370 **(5)** (bz) *Resource aids — forestry outdoor activity grants.* ~~As a continuing appropriation, the amounts in the schedule for~~ A sum sufficient to award grants ~~awarded by the managed forest land board~~ under s. 77.895. No moneys may be encumbered from this appropriation before July 1, 2015.

SECTION 4. 28.11 (8) (a) of the statutes is renumbered 28.11 (8) (a) 1. and amended to read:

28.11 **(8)** (a) 1. ~~As~~ Except as provided in subd. 2., as soon after April 20 of each year as feasible, the department shall pay to each town treasurer 30 cents per acre, based on the acreage of such lands as of the preceding June 30, as a grant out of the appropriation made by s. 20.370 (5) (bv) on each acre of county lands entered under this section. This subdivision does not apply to payments required to be paid by the department after 2013.

SECTION 5. 28.11 (8) (a) 2. of the statutes is created to read:

28.11 **(8)** (a) 2. As soon after April 20, 2014, as feasible, and as soon after April 20 of each year thereafter as feasible, the department shall pay to each town treasurer 55 cents per acre, based on the acreage of such lands as of the preceding June 30, as a grant out of the appropriation made by s. 20.370 (5) (bv) on each acre of county lands entered under this section.

SECTION 6. 74.23 (1) (a) 2. of the statutes is amended to read:

74.23 **(1)** (a) 2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland~~, woodland~~ and managed forest land taxes under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

SECTION 7. 74.25 (1) (a) 2. of the statutes is amended to read:

74.25 **(1)** (a) 2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland~~, woodland~~ and managed forest land taxes under ch. 77 shall be settled for under subds. 5. to 8.

SECTION 8. 74.25 (1) (a) 3. of the statutes is amended to read:

74.25 **(1)** (a) 3. Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss.

70.40 to 70.421 and forest cropland~~, woodland~~ and managed forest land taxes under ch. 77 shall be settled for under subds. 5. to 8.

SECTION 9. 74.25 (1) (a) 6. of the statutes, as affected by 2013 Wisconsin Act 81, is amended to read:

74.25 **(1)** (a) 6. Pay to the county treasurer 20% of collections of occupational taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) ~~and~~, (am), and (bp), and all collections of payments for lands under s. 77.84 (2) (b)~~,~~ and (bm)~~, and (bp)~~.

SECTION 10. 74.30 (1) (b) of the statutes is amended to read:

74.30 **(1)** (b) Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland~~, woodland~~ and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

SECTION 11. 74.30 (1) (c) of the statutes is amended to read:

74.30 **(1)** (c) Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland~~, woodland~~ and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

SECTION 12. 74.30 (1) (f) of the statutes, as affected by 2013 Wisconsin Act 81, is amended to read:

74.30 **(1)** (f) Pay to the county treasurer 20% of collections of occupational taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) ~~and~~, (am), and (bp), and all collections of payments for lands under s. 77.84 (2) (b)~~,~~ and (bm)~~, and (bp)~~.

1 **SECTION 13.** 77.06 (1) of the statutes is renumbered 77.06 (1) (a) and amended
2 to read:

3 77.06 **(1)** (a) ~~No~~ Except as provided in par. (b), no person shall cut any
4 merchantable wood products on any forest croplands where the forest ~~crop~~ cropland
5 taxes are delinquent nor until 30 days after the owner has filed with the department
6 of natural resources a notice of intention to cut, specifying by descriptions and the
7 estimated amount of wood products to be removed and the proportion of present
8 volume to be left as growing stock in the area to be cut. The owner of a large property,
9 as defined in s. 77.81 (2r), does not have to file a notice of intention to cut if all of the
10 requirements under s. 77.86 (4m) (a) have been met.

11 (b) The department of natural resources may require a bond executed by some
12 surety company licensed in this state or other surety for such amount as may
13 reasonably be required for the payment to the department of natural resources of the
14 severance tax ~~hereinafter provided~~ prescribed in sub. (5). The department, after
15 examination of the lands specified, may prescribe the amount of forest products to
16 be removed.

17 (c) Cutting in excess of the amount prescribed shall render the owner liable to
18 double the severance tax prescribed in ~~s. 77.06~~ sub. (5) and subject to cancellation
19 under s. 77.10.

20 (d) Merchantable wood products include all wood products except wood used
21 for fuel by the owner.

22 **SECTION 14.** 77.07 (2) of the statutes is amended to read:

23 77.07 **(2)** PENALTY, COLLECTIONS. If any severance tax ~~remain~~ remains unpaid
24 for 30 days after it becomes due, there shall then be added a penalty of 10 percent,
25 and such tax and penalty shall thereafter draw interest at the rate of one percent per

month until paid. At the expiration of said 30 days the department of natural resources shall report to the attorney general any unpaid severance tax, adding said penalty, and the attorney general shall thereupon proceed to collect the same with penalty and interest by suit against the owner and by attachment or other legal means to enforce the lien and by action on the bond mentioned in s. 77.06 (1) (b), or by any or all such means.

SECTION 15. 77.07 (3) of the statutes is amended to read:

77.07 **(3)** DISTRIBUTION OF SEVERANCE TAX. All severance taxes collected under this subchapter shall be distributed as follows: The state shall retain an amount equal to the total acreage payments on the lands to which the severance taxes relate, made by the state under s. 77.05, and all penalties imposed under sub. (2) and s. 77.06 (1) (c), and the balance shall be paid to the town treasurer to be apportioned as provided in s. 77.04 (3).

SECTION 16. 77.10 (2) (d) of the statutes is created to read:

77.10 **(2)** (d) Upon request of an Indian tribe, the department shall issue an order of withdrawal for the land that is owned in fee and that is subject to a contract under s. 77.03. The land withdrawn is not subjected to the tax payment calculated under par. (a) if all of the following apply:

1. The Indian tribe provides the department the date of the order to transfer the land to the United States to be held in trust for the tribe.

2. The tribe and the department have in effect a written agreement under which the tribe agrees that the land shall continue to be treated as forest croplands until the date on which the contract under s. 77.03 would have expired.

SECTION 17. 77.81 (1) of the statutes is renumbered 77.81 (1j).

SECTION 18. 77.81 (1d) of the statutes is created to read:

77.81 **(1d)** "Building" includes any structure used for sheltering people, machinery, animals, or plants; used for storing property; used for parking, sales, or display space; or used as a place of employment.

SECTION 19. 77.81 (2m) of the statutes is renumbered 77.81 (1g) and amended to read:

77.81 **(1g)** "~~Independent certified~~ Certified plan writer" means a plan writer certified by the department ~~but who is not acting under contract with the department~~ under s. 77.82 (3) (g).

SECTION 20. 77.81 (2r) of the statutes is created to read:

77.81 **(2r)** "Large property" means one or more separate parcels of land that are under the same ownership, that collectively are greater than 1,000 acres in size, and that are managed forest land or forest croplands or a combination thereof.

SECTION 21. 77.81 (4m) of the statutes is created to read:

77.81 **(4m)** "Natural disaster" means fire, ice, snow, wind, flooding, insects, or disease.

SECTION 22. 77.81 (5) of the statutes is repealed.

SECTION 23. 77.81 (6) of the statutes is amended to read:

77.81 **(6)** "Recreational activities" ~~include~~ means recreational outdoor activities that are compatible with the practice of forestry, as determined by the department. "Recreational activities" includes hunting, fishing, hiking, sight–seeing, cross–country skiing, horseback riding, and staying in cabins.

SECTION 24. 77.82 (1) (a) 1. of the statutes is amended to read:

77.82 **(1)** (a) 1. It consists of at least 10 contiguous acres~~, except as provided in this subdivision. The~~. This subdivision applies to applications under sub. (2), (4m), or (12) that are filed before June 2, 2014.

(am) For purposes of par. (a) 1. and 1m., the fact that a lake, river, stream or flowage, a public or private road or a railroad or utility right–of–way separates any part of the land from any other part does not render a parcel of land noncontiguous. ~~If a part of a parcel of at least 10 contiguous acres is separated from another part of that parcel by a public road, that part of the parcel may be enrolled in the program, even if that part is less than 10 acres, if that part meets the requirement under subd. 2. and is not ineligible under par. (b).~~

SECTION 25. 77.82 (1) (a) 1m. of the statutes is created to read:

77.82 **(1)** (a) 1m. a. It consists of at least 15 contiguous acres. This subdivision applies to applications under sub. (2), (4m), or (12) that are filed on or after June 2, 2014.

b. Notwithstanding subd. 1m. a., a parcel may be less than 15 contiguous acres if the application is one for renewal of an order under sub. (12), if the order has not been previously renewed, if the parcel is at least 10 contiguous acres, and if the owner has complied with the management plan that applies to the parcel throughout the term of the order.

SECTION 26. 77.82 (1) (a) 2. of the statutes is amended to read:

77.82 **(1)** (a) 2. At least 80% of the parcel must be producing or capable of producing a minimum of 20 cubic feet of merchantable timber per acre per year, except as provided in s. 77.88 (2m).

SECTION 27. 77.82 (1) (b) 3. of the statutes is amended to read:

77.82 **(1)** (b) 3. A parcel that is developed for a human residence and that is part of an order that took effect before the effective date of this subdivision .... [LRB inserts date].

SECTION 28. 77.82 (1) (b) 4. of the statutes is created to read:

77.82 **(1)** (b) 4. A parcel on which a building or an improvement associated with a building is located, and the parcel is part of an order that takes effect on or after the effective date of this subdivision .... [LRB inserts date].

SECTION 29. 77.82 (1) (bn) of the statutes is repealed.

SECTION 30. 77.82 (1) (bp) of the statutes is created to read:

77.82 **(1)** (bp) 1. For purposes of par. (b) 4. and s. 77.88 (3j), and except as provided in subd. 2., an improvement is any of the following:

a. Any accessory building, structure, or fixture that is built or placed on the parcel for its benefit.

b. Landscaping that is done on the parcel.

2. An improvement does not include any of the following:

a. A public or private road.

b. A railroad or utility right–of way.

c. A fence, unless the fence prevents the free and open movement of wild animals across any portion of the parcel.

d. Culverts.

e. Bridges.

em. Hunting blinds, as specified by the department by rule.

f. Any other building, structure, or fixture that the department specifies by rule as being needed for, or as not conflicting with, sound forestry practices.

SECTION 31. 77.82 (2m) (title) of the statutes is amended to read:

77.82 **(2m)** (title) FEES FOR APPLICATIONS ~~AND MANAGEMENT PLANS~~.

SECTION 32. 77.82 (2m) (ac) of the statutes is repealed.

SECTION 33. 77.82 (2m) (ag) of the statutes is repealed.

SECTION 34. 77.82 (2m) (am) of the statutes is repealed.

SECTION 35. 77.82 (2m) (c) of the statutes is repealed.

SECTION 36. 77.82 (2m) (dm) 1. of the statutes is repealed.

SECTION 37. 77.82 (2m) (dm) 2. of the statutes is repealed.

SECTION 38. 77.82 (3) (title) of the statutes is amended to read:

77.82 **(3)** (title) MANAGEMENT ~~PLAN~~ PLANS.

SECTION 39. 77.82 (3) (ag) of the statutes is amended to read:

77.82 **(3)** (ag) A proposed management plan shall cover the entire acreage of each parcel subject to the application and shall be prepared by ~~an independent~~ a certified plan writer ~~or by the department if par. (am) applies~~ on a form provided by the department.

SECTION 40. 77.82 (3) (am) of the statutes is repealed.

SECTION 41. 77.82 (3) (ar) of the statutes is amended to read:

77.82 **(3)** (ar) For ~~a~~ each proposed management plan ~~prepared by an independent certified plan writer~~ prepared under par. (ag), the department, after considering the owner's forest management objectives as stated under sub. (2) (e), shall review and either approve or disapprove the proposed management plan. If the department disapproves the proposed plan, it shall inform the applicant of the changes necessary to qualify the plan for approval upon subsequent review. ~~At the request of the applicant, the department may agree to complete the proposed management plan.~~

SECTION 42. 77.82 (3) (c) (intro.) of the statutes is amended to read:

77.82 **(3)** (c) (intro.) To qualify for approval, a management plan shall include all of the following items:

SECTION 43. 77.82 (3) (g) of the statutes is amended to read:

77.82 **(3)** (g) The department shall certify plan writers and shall promulgate rules specifying the qualifications that a person must satisfy to become a certified plan writer. ~~For management plans prepared or completed by the department under this subsection, the department may contract with plan writers certified by the department to prepare and complete these plans.~~

SECTION 44. 77.82 (3m) of the statutes is created to read:

77.82 **(3m)** MANAGEMENT PLANS; LARGE PROPERTIES. (a) Notwithstanding sub. (3) (c), the department may modify any item that is required in a management plan for a large property. In determining whether to make a modification, the department shall consider all of the following:

1. Whether the owner of the large property owns other land that is designated as managed forest land or that are forest croplands subject to a contract under s. 77.03.

2. The total number of counties in which either or both of the following are located:

a. Land that is covered by the proposed management plan.

b. Land that is owned by the applicant and that is either designated as managed forest land or that are forest croplands.

3. Whether a management plan that has been prepared by or for the applicant and that is acceptable to the department exists and is available for review.

4. Whether the owner submits a written commitment that the owner will provide any information from the owner's management plan that may be requested by the department. The commitment shall describe the proposed management plan and shall include a procedure to be used to amend or update the plan.

5. Whether the owner has demonstrated that it has consistent access to technical forest management assistance provided by its own staff or consultants.

(b) If the managed forest land that remains after a withdrawal or transfer of ownership no longer constitutes a large property, the department shall notify the owner of the land remaining subject to the managed forest land order that the owner must prepare a new management plan for the remaining land. The new plan shall be prepared in accordance with the procedures and requirements under sub. (3). The owner shall submit the plan to the department within one year after being notified.

SECTION 45. 77.82 (4) of the statutes is amended to read:

77.82 **(4)** ADDITIONS TO MANAGED FOREST LAND. An owner of land that is designated as managed forest land ~~under an order that takes effect on or after April 28, 2004,~~ may file an application with the department to designate as managed forest land an additional parcel of land if the additional parcel is at least 3 acres in size and is contiguous to any of that designated land. The application shall be accompanied by a nonrefundable $20 application recording fee unless a different amount for the fee is established by the department by rule at an amount equal to the average expense to the department of recording an order issued under this subchapter. The fee shall be deposited in the conservation fund and credited to the appropriation under s. 20.370 (1) (cr). The application shall be filed on a department form and shall contain any additional information required by the department.

SECTION 46. 77.82 (4g) of the statutes is repealed.

SECTION 47. 77.82 (4m) (d) of the statutes is repealed.

SECTION 48. 77.82 (12) of the statutes is renumbered 77.82 (12) (a) (intro.) and amended to read:

77.82 **(12)** (a) (intro.) An owner of managed forest land may file an application with the department under sub. (2) for renewal of the order. An application for renewal shall be filed no later than the June 1 before the expiration date of the order. The application shall specify whether the owner wants the order renewed for 25 or 50 years. The provisions under subs. (3), (5), (6), and (7) do not apply to an application under this ~~subsection~~ paragraph. The department may deny the application only if ~~the~~ any of the following apply:

1. The land fails to meet the eligibility requirements under sub. (1)~~, if the~~.

3. The owner has failed to comply with the management plan that is in effect on the date that the application for renewal is filed~~, or if there~~.

7. There are delinquent taxes on the land.

(b) If the application is denied, the department shall state the reason for the denial in writing.

SECTION 49. 77.82 (12) (a) 2. of the statutes is created to read:

77.82 **(12)** (a) 2. The land that is subject to the application for renewal of the order is not identical to the land that is designated as managed forest land under the existing order.

SECTION 50. 77.82 (12) (a) 4. of the statutes is created to read:

77.82 **(12)** (a) 4. The management plan does not contain any mandatory forestry or soil conservation practices, as described in sub. (3) (c) 6. and 7., or any mandatory management activities, as described in sub. (3) (d), that the department determines are required to be continued during the term of the renewed order.

SECTION 51. 77.82 (12) (a) 5. of the statutes is created to read:

77.82 **(12)** (a) 5. No review of the mandatory forestry or soil conservation practices or the mandatory management activities contained in the management

plan has been conducted within the 5 years immediately preceding the date of the application for renewal.

SECTION 52. 77.82 (12) (a) 6. of the statutes is created to read:

77.82 **(12)** (a) 6. Within the 5 years immediately preceding the date of the application for renewal, the management plan has not been updated to reflect the completion of any forestry or soil conservation practices or management activities contained in the plan.

SECTION 53. 77.83 (1) of the statutes is renumbered 77.83 (1g) and 77.83 (1g) (title) and (a) (intro.), (b) (intro.) and (c), as renumbered, are amended to read:

77.83 **(1g)** (title) CLOSED AREAS; CERTAIN LARGE PROPERTIES. (a) (intro.) An owner of a large property that is not leasable managed forest land may designate some of the owner's land that is subject to a managed forest land order as closed to public access. The closed area may consist of either:

(b) (intro.) If any area of an owner's managed forest land is already designated as closed under this subsection, an addition to the land approved under s. 77.82 (7) (b) may be designated as closed only under the following conditions:

(c) If all or any part of an owner's closed managed forest land that is subject to this subsection is withdrawn or transferred as provided under s. 77.88, the owner may designate a different or an additional closed area if it meets the requirements of par. (b).

SECTION 54. 77.83 (1b) of the statutes is created to read:

77.83 **(1b)** DEFINITION. In this section, "leasable managed forest land" means managed forest land for which a lease or other agreement may be entered into under sub. (2) (ar).

SECTION 55. 77.83 (1c) of the statutes is created to read:

1 77.83 **(1c)** CLOSED AREAS. Except as provided in sub. (1g), an owner of managed
2 forest land may designate any or all of the owner's land that is subject to a managed
3 forest land order as closed to public access.

4 **SECTION 56.** 77.83 (1m) of the statutes is renumbered 77.83 (1m) (a).

5 **SECTION 57.** 77.83 (1m) (b) of the statutes is created to read:

6 77.83 **(1m)** (b) If the managed forest land is leasable managed forest land and
7 if the owner has modified the designation of a closed or open area 2 times as
8 authorized under par. (a) during the period beginning with April 28, 2004, and
9 ending with January 1, 2015, the owner may make one additional modification
10 during the period beginning with January 1, 2015, and ending with the expiration
11 date of the order.

12 **SECTION 58.** 77.83 (2) (a) of the statutes, as affected by 2013 Wisconsin Act 81,
13 is amended to read:

14 77.83 **(2)** (a) Except as provided in pars. (b) and (c) and subs. ~~(1)~~ (1c), (1g), and
15 (2m), each owner of managed forest land shall permit public access to the land for
16 the purposes of hunting, fishing, hiking, sight–seeing, and cross–country skiing.

17 **SECTION 59.** 77.83 (2) (am) of the statutes is repealed.

18 **SECTION 60.** 77.83 (2) (ar) of the statutes is created to read:

19 77.83 **(2)** (ar) An owner of managed forest land may enter into a lease or other
20 agreement for consideration that permits persons to engage in a recreational activity
21 on managed forest land that is designated as closed if all of the following apply:

22 1. The managed forest land is not part of a large property covered by a
23 management plan that has been modified under s. 77.82 (3m).

2. The managed forest land is not part of a large property owned by a person who qualifies for the exemption under s. 77.86 (4m) from the requirements under s. 77.86 (1g).

SECTION 61. 77.83 (2) (b) of the statutes is amended to read:

77.83 **(2)** (b) An owner may restrict public access to any area of open managed forest land which is within 300 feet of any building or within 300 feet of a commercial logging, thinning, or reforestation operation ~~that conforms~~ or other forest management activity if the operation or activity conforms to the management plan.

SECTION 62. 77.83 (2) (d) of the statutes is created to read:

77.83 **(2)** (d) 1. a. Except as provided in subd. 2., an owner of managed forest land that is designated as open shall ensure that the public has access to that land for all of the purposes specified in par. (a). The method of access and location of the access shall be equivalent to the method of access and location of the access that is used by the owner of the land.

b. If the owner is unable to provide the access that is required under subd. 1. a., the department shall modify the designation of the land from being open to being closed.

2. Subdivision 1. does not require public access to a parcel of land that is part of a large property if all of the following apply:

a. The parcel is not contiguous to another parcel of land that is part of the large property.

b. The parcel is accessible only for forest management activities.

c. The parcel does not constitute a large percentage of the large property, as determined by the department by rule.

SECTION 63. 77.83 (4) (a) of the statutes is renumbered 77.83 (4).

1 **SECTION 64.** 77.83 (4) (b) of the statutes is repealed.

2 **SECTION 65.** 77.84 (3) (b) of the statutes is amended to read:

3 77.84 **(3)** (b) Immediately after receiving the certification of the county clerk
4 that a tax deed has been taken, the department shall issue an order withdrawing the
5 land ~~as managed forest land. The notice requirement under s. 77.88 (1) does not~~
6 ~~apply to the department's action under this paragraph~~. The department shall notify
7 the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and the
8 withdrawal tax~~, as determined~~ under s. 77.88 (5). The amount of the tax and the fee
9 shall be payable to the department under s. 75.36 (3) if the property is sold by the
10 county. The amount shall be credited to the conservation fund. The notice
11 requirement under s. 77.88 (1) does not apply to the department's action under this
12 paragraph.

13 **SECTION 66.** 77.86 (title) of the statutes is repealed and recreated to read:

14 **77.86** (title) **Cutting practices.**

15 **SECTION 67.** 77.86 (1) (title) of the statutes is renumbered 77.86 (1b) (title) and
16 amended to read:

17 77.86 **(1b)** (title) CUTTING ~~REGULATED~~ PROHIBITED.

18 **SECTION 68.** 77.86 (1) (a) of the statutes is renumbered 77.86 (1b).

19 **SECTION 69.** 77.86 (1) (b) of the statutes is renumbered 77.86 (1g) (a).

20 **SECTION 70.** 77.86 (1) (c) of the statutes is renumbered 77.86 (1g) (b) and
21 amended to read:

22 77.86 **(1g)** (b) If the ~~proposed~~ cutting proposed under par. (a) conforms to the
23 management plan and is consistent with sound forestry practices, the department
24 shall approve the request.

1 **SECTION 71.** 77.86 (1) (d) of the statutes is renumbered 77.86 (1g) (c) and
2 amended to read:

3 77.86 **(1g)** (c) If the ~~proposed~~ cutting proposed under par. (a) does not conform
4 to the management plan or is not consistent with sound forestry practices, the
5 department shall assist the owner in developing an acceptable proposal before
6 approving the request.

7 **SECTION 72.** 77.86 (1g) (title) of the statutes is created to read:

8 77.86 **(1g)** (title) APPROVAL BY DEPARTMENT.

9 **SECTION 73.** 77.86 (2) of the statutes is repealed.

10 **SECTION 74.** 77.86 (3) (title) of the statutes is repealed.

11 **SECTION 75.** 77.86 (3) of the statutes is renumbered 77.86 (1g) (d) and amended
12 to read:

13 77.86 **(1g)** (d) All cutting specified in the notice under ~~sub. (1) (b)~~ par. (a) shall
14 be commenced within one year after the date the proposed cutting is approved. The
15 owner shall report to the department the date on which the cutting is commenced.

16 **SECTION 76.** 77.86 (4) of the statutes is amended to read:

17 77.86 **(4)** REPORTING. Within 30 days after completion of any cutting ~~approved~~
18 ~~under this section~~ subject to sub. (1g), the owner shall report to the department, on
19 a form provided by the department, a description of the species of wood, kind of
20 product and the quantity of each species cut as shown by the scale or measurement
21 made on the ground as cut, skidded, loaded or delivered, or by tree scale certified by
22 a forester acceptable to the department if the wood is sold by tree measurement.

23 **SECTION 77.** 77.86 (4m) of the statutes is created to read:

24 77.86 **(4m)** LARGE PROPERTIES. (a) The owner of a large property is exempt from
25 the requirements under sub. (1g) if all of the following requirements are met:

1. The owner has received certification from an independent forestry organization that the owner is qualified to ensure that cutting of timber from the large property is consistent with sound forestry practices.

2. The department has recognized that the independent forestry organization under subd. 1. is qualified to make certifications under subd. 1. and under the rules promulgated under par. (b).

3. The owner complies with the rules promulgated under par. (c).

(b) The department shall promulgate rules that establish standards that an independent forestry organization shall meet in order to be recognized by the department for purposes of par. (a) 1.

(c) The department shall promulgate rules that establish cutting requirements that apply to owners of large properties. These rules shall include:

1. A requirement that proposed cuttings comply with the applicable management plans of owners of large properties and that they are consistent with sound forestry practices.

2. Requirements for cutting notices.

3. Time limits for the completion of cuttings.

4. Procedures for requesting variances from the requirements established under subds. 1. and 3.

5. Procedures to allow the department to audit the cutting of timber on the large property.

SECTION 78. 77.86 (5) (a) of the statutes is amended to read:

77.86 **(5)** (a) Any person who fails to file the notice required under sub. ~~(1) (b)~~ (1g) (a), who fails to file a report as required under sub. (4), ~~or~~ who files a false report

under sub. (4), or who fails to comply with a rule promulgated under sub. (4m) (c) shall forfeit not more than $1,000.

SECTION 79. 77.86 (5) (b) of the statutes is amended to read:

77.86 **(5)** (b) Any owner who cuts merchantable timber in violation of this section or a rule promulgated under sub. (4m) (c) is subject to a forfeiture equal to 20% of the current value of the merchantable timber cut, based on the stumpage value established under s. 77.91 (1).

SECTION 80. 77.87 (1g) (d) of the statutes is repealed.

SECTION 81. 77.87 (5) of the statutes is amended to read:

77.87 **(5)** DELINQUENCY. If a tax due under this section is not paid on or before the last day of the August following the date specified under sub. (3), the department shall certify to the ~~taxation district clerk~~ municipal clerk of each municipality in which the cutting occurred the description of the land, and the amount due for the tax and interest. The ~~taxation district~~ municipal clerk shall enter the delinquent amount on the property tax roll as a special charge.

SECTION 82. 77.876 (1) of the statutes is amended to read:

77.876 **(1)** ASSESSMENT. The department shall certify to each municipality in which the ~~property~~ land is located an owner's failure to complete a forestry practice during the period of time required under an applicable management plan, and the municipality shall impose a noncompliance assessment of $250 against the owner for each failure. The department shall mail a copy of the certificate of assessment to the owner at the owner's last–known address and to the municipality.

SECTION 83. 77.876 (4) of the statutes is amended to read:

77.876 **(4)** DELINQUENCY. If an assessment due under sub. (1) is not paid on or before the last day of the August following the date specified under sub. (2), the

~~municipality shall certify to the taxation district clerk the description of the land and the amount due for the assessment and interest. The taxation district~~ municipal clerk shall enter the delinquent amount on the property tax roll as a special charge.

SECTION 84. 77.88 (title) of the statutes is amended to read:

77.88 (title) **~~Withdrawal~~ Withdrawals; transfer of ownership; ~~nonrenewal~~ expiration.**

SECTION 85. 77.88 (1) (b) 1. of the statutes is amended to read:

77.88 **(1)** (b) 1. Failure of the land to conform to an eligibility requirement under s. 77.82 (1), except as provided in sub. (2m).

SECTION 86. 77.88 (2) (a) (title) of the statutes is created to read:

77.88 **(2)** (a) (title) *Authority to transfer.*

SECTION 87. 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and amended to read:

77.88 **(2)** (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise transfer ownership of all or part of a parcel of the owner's managed forest land ~~if the land transferred is one of the following:~~.

SECTION 88. 77.88 (2) (a) 1. of the statutes is repealed.

SECTION 89. 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (b) 1. a. and amended to read:

77.88 **(3)** (b) 1. a. All of ~~an~~ the owner's managed forest land within a quarter quarter section.

SECTION 90. 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (b) 1. b. and amended to read:

77.88 **(3)** (b) 1. b. All of ~~an~~ the owner's managed forest land within a government lot or fractional lot as determined by the U.S. government survey plat.

SECTION 91. 77.88 (2) (ac) (title) of the statutes is created to read:

77.88 **(2)** (ac) (title) *Transferred land; requirements met.*

SECTION 92. 77.88 (2) (am) (title) of the statutes is created to read:

77.88 **(2)** (am) (title) *Transferred land; requirements not met.*

SECTION 93. 77.88 (2) (b) of the statutes is amended to read:

77.88 **(2)** (b) *Remaining land; requirements met.* If the land remaining after a transfer under par. (a) ~~is contiguous and~~ meets the eligibility requirements under s. 77.82 (1) (a) ~~2.~~ and (b), ~~it~~ the remaining land shall continue to be designated as managed forest land ~~until the expiration of the existing order, even if the parcel contains less than 10 acres. Notwithstanding s. 77.82 (12), an owner may not file an application with the department for renewal of the order if the parcel contains less than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed when the remaining land is withdrawn at the expiration of the order~~.

SECTION 94. 77.88 (2) (c) of the statutes is amended to read:

77.88 **(2)** (c) *Remaining land; requirements not met.* If the ~~remaining~~ land remaining after a transfer under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) ~~2.~~ and (b), the department shall issue an order withdrawing the land and shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled to a hearing on an order withdrawing land under this paragraph.

SECTION 95. 77.88 (2) (d) (title) of the statutes is created to read:

77.88 **(2)** (d) (title) *Report by transferee; fee.*

SECTION 96. 77.88 (2) (e) of the statutes is renumbered 77.88 (2) (ac) 1. and amended to read:

77.88 **(2)** (ac) 1. ~~The transferred~~ If the land ~~shall remain~~ transferred under par. (a) meets the eligibility requirements under s. 77.82 (1) (a) and (b), the land shall continue to be designated as managed forest land if the transferee, within 30 days after the transfer, certifies to the department an intent to comply with the existing management plan for the land and with any amendments to the plan, and provides proof that each person holding any encumbrance on the land agrees to the designation. The transferee may designate an area of the transferred land closed to public access as provided under s. 77.83. The department shall issue an order continuing the designation of the land as managed forest land under the new ownership.

SECTION 97. 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 2. and amended to read:

77.88 **(2)** (ac) 2. If the transferee does not provide the department with the certification required under ~~par. (e)~~ subd. 1., the department shall issue an order withdrawing the land and shall assess against the transferee the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the transferee is not entitled to a hearing on an order withdrawing land under this ~~paragraph~~ subdivision.

SECTION 98. 77.88 (2m) of the statutes is created to read:

77.88 **(2m)** DAMAGE TO LAND. (a) If a parcel of managed forest land has been damaged by a natural disaster, the owner of the parcel may notify the department, and the department shall establish a period of time that the owner of the parcel will have to restore the productivity of the land so that it meets the requirements under s. 77.82 (1) (a) 2.

(b) If the owner fails to complete the restoration in the applicable period of time, the owner may request that the department withdraw all or part of the land in accordance with sub. (3) or (3k), or the department may proceed with a withdrawal by department order under sub. (1).

(c) The department may promulgate a rule that establishes criteria to be used by the department for determining the length of time that an owner shall have to complete the restoration.

SECTION 99. 77.88 (3) (title) of the statutes is amended to read:

77.88 **(3)** (title) VOLUNTARY WITHDRAWAL; TOTAL OR PARTIAL.

SECTION 100. 77.88 (3) of the statutes, as affected by 2013 Wisconsin Act 81, is renumbered 77.88 (3) (b) (intro.) and amended to read:

77.88 **(3)** (b) (intro.) ~~An owner may~~ Upon request ~~that the department withdraw all or any~~ of an owner of managed forest land to withdraw part of ~~the owner's land meeting one of the requirements specified under sub. (2) (a) 1. to 3. If any remaining land meets the eligibility requirements under s. 77.82 (1)~~ a parcel of managed forest land, the department shall issue an order withdrawing the land subject to the request ~~and shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m). If the land being withdrawn is within a proposed ferrous mining site, the department shall issue the order within 30 days after receiving the request.~~ if all of the following apply:

SECTION 101. 77.88 (3) (am) of the statutes is created to read:

77.88 **(3)** (am) *Entire parcels.* Upon request of an owner of managed forest land to withdraw an entire parcel of managed forest land, the department shall issue an order withdrawing the land.

SECTION 102. 77.88 (3) (b) (title) of the statutes is created to read:

1 77.88 **(3)** (b) (title) *Parts of parcels.*

2 **SECTION 103.** 77.88 (3) (b) 1. (intro.) and 2. of the statutes are created to read:

3 77.88 **(3)** (b) 1. (intro.) The land to be withdrawn is one of the following:

4 2. The land remaining after the withdrawal will continue to meet the eligibility
5 requirements under s. 77.82 (1).

6 **SECTION 104.** 77.88 (3) (c) of the statutes is created to read:

7 77.88 **(3)** (c) *Withdrawal tax and fee.* Upon issuance of an order withdrawing
8 under this subsection, the department shall assess against the owner of the land the
9 withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

10 **SECTION 105.** 77.88 (3) (d) of the statutes is created to read:

11 77.88 **(3)** (d) *Ferrous mining site.* If the land being withdrawn under this
12 subsection is within a proposed ferrous mining site, the department shall issue the
13 order within 30 days after receiving the request.

14 **SECTION 106.** 77.88 (3g) of the statutes, as created by 2013 Wisconsin Act 20,
15 is repealed.

16 **SECTION 107.** 77.88 (3j) of the statutes is created to read:

17 77.88 **(3j)** VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a)
18 Except as provided in par. (b), upon the request of an owner of managed forest land
19 to withdraw part of a parcel of the owner's land, the department shall issue an order
20 withdrawing the land subject to the request if all of the following apply:

21 1. The purpose for which the owner requests that the department withdraw the
22 land is for the sale of the land or for a construction site for a building or an
23 improvement associated with a building.

24 2. The land to be withdrawn is not less than 1.0 acres and not more than 5.0
25 acres. Partial acres may not be withdrawn.

3. If the land is subject to a city, village, town, or county zoning ordinance that establishes a minimum acreage for ownership of land or for a construction site, the owner requests that the department withdraw not less than that minimum acreage.

(b) 1. For land that is designated as managed forest land under an order with a term of 25 years, the department may not issue an order of withdrawal under par. (a) if the department has previously issued an order of withdrawal under par. (a) from that parcel of managed forest land during the term of the order.

2. For land that is designated as managed forest land under an order with a term of 50 years, the department may not issue an order of withdrawal under par. (a) if the department has previously issued 2 orders of withdrawal under par. (a) from that parcel of managed forest land during the term of the order.

(c) Upon issuance of an order withdrawing land under this subsection, the department shall assess against the owner of the land the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

SECTION 108. 77.88 (3k) of the statutes is created to read:

77.88 **(3k)** VOLUNTARY WITHDRAWAL; PRODUCTIVITY. Upon the request of an owner of managed forest land to withdraw part of a parcel of the owner's land, the department shall issue an order of withdrawal if the department determines that the parcel is unable to produce merchantable timber in the amount required under s. 77.82 (1) (a) 2. The order shall withdraw only the number of acres that is necessary for the parcel to resume its ability to produce the required amount. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

SECTION 109. 77.88 (3L) of the statutes is created to read:

77.88 **(3L)** VOLUNTARY WITHDRAWAL; SUSTAINABILITY. Upon the request of an owner of managed forest land to withdraw part of a parcel of the owner's land, the

department shall issue an order of withdrawal if the department determines that the parcel is unsuitable, due to environmental or ecological concerns or factors, for the production of merchantable timber. The order shall withdraw only the number of acres that is necessary for the parcel to resume its sustainability to produce merchantable timber. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

SECTION 110. 77.88 (4) of the statutes is repealed.

SECTION 111. 77.88 (4m) of the statutes is created to read:

77.88 **(4m)** EXPIRATION OF ORDERS. The department shall maintain a list of orders designating managed forest lands that have expired. The department shall add a parcel to the list within 30 days after the date of expiration. For each expired order, the list shall provide a description of the land and shall identify each municipality in which the managed forest land is located.

SECTION 112. 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae) and amended to read:

77.88 **(5)** (ae) *Tax liability; general.* Except as provided in ~~pars.~~ par. (am), ~~(ar), and (b),~~ for land withdrawn during a managed forest land order, the withdrawal tax shall ~~be the higher of the following:~~ equal the amount of past tax liability that is applicable to the land.

SECTION 113. 77.88 (5) (a) 1. and 2. of the statutes, as affected by 2013 Wisconsin Act 81, are repealed.

SECTION 114. 77.88 (5) (ab) of the statutes is repealed.

SECTION 115. 77.88 (5) (ac) of the statutes is created to read:

77.88 **(5)** (ac) *Calculation of past tax liability.* For purposes of this subsection, the amount of past tax liability for land to be withdrawn from the managed forest

land program shall be calculated by multiplying the total net property tax rate in the municipality in which managed forest land to be withdrawn is located in the year prior to the withdrawal of the land by an amount equal to the assessed value of the land for that same year, as calculated by the department of revenue, and by then multiplying that product by 10 years or by the number of years the land was designated as managed forest land, whichever number is fewer.

SECTION 116. 77.88 (5) (am) (title) of the statutes is created to read:

77.88 **(5)** (am) (title) *Converted forest croplands.*

SECTION 117. 77.88 (5) (am) 1. of the statutes is amended to read:

77.88 **(5)** (am) 1. The amount ~~calculated under par. (a)~~ of past tax liability for the land.

SECTION 118. 77.88 (5) (ar) of the statutes, as affected by 2013 Wisconsin Act 81, is repealed.

SECTION 119. 77.88 (5) (b) of the statutes, as affected by 2013 Wisconsin Act 81, is repealed.

SECTION 120. 77.88 (5) (c) of the statutes is repealed.

SECTION 121. 77.88 (5m) of the statutes is amended to read:

77.88 **(5m)** WITHDRAWAL FEE. The withdrawal fee assessed by the department under s. 77.84 (3) (b) and subs. (1) (c), (2) (ac) 2., (am), and (c)~~, and (f)~~, (3) (c), (3j), and (3m) shall be $300.

SECTION 122. 77.88 (6) of the statutes is repealed.

SECTION 123. 77.88 (7) of the statutes is amended to read:

77.88 **(7)** PAYMENT; DELINQUENCY. Taxes under sub. (5) and fees under sub. (5m) are due and payable to the department on the last day of the month following the effective date of the withdrawal order. Amounts received shall be credited to the

conservation fund. If the owner of the land fails to pay the tax or fee, the department shall certify to the ~~taxation district~~ municipal clerk of each municipality in which the land is located the amount due. The ~~taxation district~~ municipal clerk shall enter the delinquent amount on the property tax roll as a special charge.

SECTION 124. 77.88 (8) (b) of the statutes, as affected by 2013 Wisconsin Act 20, is amended to read:

77.88 **(8)** (b) The department may not issue an order of withdrawal of land ~~remaining~~ that remains after a transfer of ownership is made under par. (a) 1., 2., or 3.~~,~~ or after a lease is entered into under par. (a) 3.~~, or after the department orders withdrawal of land under sub. (3g) (am)~~ unless the remainder fails to meet the eligibility requirements under s. 77.82 (1).

SECTION 125. 77.883 (3) of the statutes, as created by 2013 Wisconsin Act 1, is amended to read:

77.883 **(3)** Section 77.86 ~~(1) (c) and (d)~~ (1g) (b) and (c) do not apply to cutting of timber or another activity on managed forest land if all of the requirements in sub. (1) (a) to (d) are met.

SECTION 126. 77.885 (intro.) of the statutes is amended to read:

77.885 Withdrawal of tribal lands. (intro.) Upon request of an Indian tribe, the department shall issue an order ~~the withdrawal of~~ withdrawing the land that is owned in fee and that is designated as managed forest land from the managed forest land program. No withdrawal tax under s. 77.88 (5) or withdrawal fee under s. 77.88 (5m) may be assessed against an Indian tribe for the withdrawal of such land if all of the following apply:

SECTION 127. 77.89 (1) (title) of the statutes is amended to read:

77.89 **(1)** (title) ~~PAYMENT~~ PAYMENTS BY DEPARTMENT TO MUNICIPALITIES.

1 **SECTION 128.** 77.89 (2) (title) of the statutes is amended to read:

2 77.89 **(2)** (title) ~~PAYMENT~~ PAYMENTS BY MUNICIPALITIES TO COUNTIES.

3 **SECTION 129.** 77.89 (2) (a) of the statutes, as affected by 2013 Wisconsin Act 81,
4 is renumbered 77.89 (2) and amended to read:

5 77.89 **(2)** Each municipal treasurer shall pay 20% of each payment received
6 under sub. (1) and under ss. 77.84 (2) (a), (am), and (bp), 77.85, and 77.876 to the
7 county treasurer of the county in which the municipality is located and shall deposit
8 the remainder in the municipal treasury. The payment to the county treasurer for
9 money received before November 1 of any year shall be made on or before the
10 November 15 after its receipt. For money received on or after November 1 of any year,
11 the payment to the county treasurer shall be made on or before November 15 of the
12 following year.

13 **SECTION 130.** 77.89 (2) (b) of the statutes is renumbered 77.89 (3).

14 **SECTION 131.** 77.89 (3) (title) of the statutes is created to read:

15 77.89 **(3)** (title) MUNICIPAL PAYMENTS THROUGH COUNTIES TO DEPARTMENT.

16 **SECTION 132.** 77.895 (2) of the statutes is amended to read:

17 77.895 **(2)** PROGRAM. The department shall establish a program to award
18 grants to nonprofit conservation organizations, to local governmental units, and to
19 itself to acquire land to be used for hunting, fishing, hiking, sightseeing, and
20 cross–country skiing. The board shall administer the program and award the grants
21 under the program. Beginning with fiscal year 2015–16, the department may
22 provide funding for the grants from the appropriation under s. 20.370 (5) (bz). The
23 total amount awarded for grants in each fiscal year may not exceed $1,000,000.

24 **SECTION 133.** 77.91 (3) of the statutes is repealed.

1 **SECTION 134.** 77.91 (3m) of the statutes, as affected by 2013 Wisconsin Act 54,
2 is amended to read:

3 77.91 **(3m)** REPORT TO LEGISLATURE. Beginning with calendar year ~~1992~~ 2013,
4 the department shall calculate for each calendar year whether the amount of land
5 exempt from penalty or tax under s. 77.10 (2) (c) or (d) or 77.88 (8) that is withdrawn
6 during that calendar year under s. 77.10 ~~or~~, 77.88, or 77.885 exceeds 1% of the total
7 amount of land that is subject to contracts under subch. I or subject to orders under
8 this subchapter on December 31 of that calendar year. If the amount of withdrawn
9 ~~or classified~~ land that is so exempt exceeds 1%, the department shall make a report
10 of its calculations to the governor and the chief clerk of each house of the legislature
11 for distribution to the appropriate standing committees under s. 13.172 (3).

12 **SECTION 135.** 77.91 (7) of the statutes is created to read:

13 77.91 **(7)** EMERGENCY RULES. The department may use the procedure under s.
14 227.24 to promulgate emergency rules under ss. 77.82 (1) (bp) 2. em. and f. and (3)
15 (g), 77.83 (2) (d) 2. c., and 77.86 (4m) (b) and (c) for the period before the date on which
16 permanent rules under ss. 77.82 (1) (bp) 2. em. and f. and (3) (g), 77.83 (2) (d) 2. c.,
17 and 77.86 (4m) (b) and (c) take effect. Notwithstanding s. 227.24 (1) (c) and (2),
18 emergency rules promulgated under this subsection remain in effect until the date
19 on which the permanent rules take effect. Notwithstanding section 227.24 (1) (a) and
20 (3), the department is not required to provide evidence that promulgating rules
21 under this subsection as emergency rules is necessary for the preservation of the
22 public peace, health, safety, or welfare and is not required to provide a finding of
23 emergency for rules promulgated under this subsection.

24 **SECTION 136.** 167.31 (4) (cr) of the statutes is amended to read:

167.31 **(4)** (cr) For purposes of par. (cg) 4., "private property" does not include property leased for hunting by the public, land that is subject to a contract under subch. I of ch. 77, or land that is subject to an order designating it as managed forest land under subch. VI of ch. 77 and that is not designated as closed to the public under s. 77.83 ~~(1)~~ (1c) or (1g).

SECTION 137. Nonstatutory provisions.

(1) Notwithstanding section 77.89 (3) of the statutes, as affected by this act, of the amounts received by the county treasurer under section 77.89 (3) of the statutes, as affected by this act, in 2014, the county treasurer shall do all of the following:

(a) Pay to the department of natural resources, by June 30, 2014, 75 percent of the amounts received under section 77.89 (3) of the statutes, as affected by this act. All amounts received by the department of natural resources under this paragraph shall be credited to the conservation fund and shall be reserved for land acquisition and resource management activities.

(b) Refund to the municipal treasurer, by June 30, 2014, 20 percent of the amounts received from the municipal treasurer under section 77.89 (3) of the statutes, as affected by this act.

SECTION 138. Initial applicability.

(1) CALCULATION OF PAST TAX LIABILITY UPON WITHDRAWAL. The treatment of section 77.88 (5) (a) (intro.), 1., and 2., (ab), (ac), (am) (title) and 1., (ar), (b), and (c) and (6) of the statutes first applies to orders of withdrawal that are issued on the effective date of this subsection.

SECTION 139. Effective dates. This act takes effect on the day after publication, except as follows:

1 (1) ACREAGE REQUIREMENTS; RENEWALS. The renumbering and amendment of
2 section 77.82 (12) of the statutes and the creation of section 77.82 (12) (a) 2., 4., 5.,
3 and 6. of the statutes take effect on June 2, 2014.

4 (2) OPEN AND CLOSED LANDS. The treatment of sections 77.83 (1), (1b), (1c), and
5 (2) (a) and (d) and 167.31 (4) (cr) of the statutes, the renumbering of section 77.83
6 (1m) of the statutes, and the creation of section 77.83 (1m) (b) of the statutes take
7 effect on January 1, 2015.

8 **(END)**