

71.28 (3rm) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.547 or s. 560.209, 2009 stats., for taxable years beginning after December 31, 2009, and before January 1, ~~2016~~ 2015, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel.

SECTION 1390rf. 71.28 (3rn) (d) 3. of the statutes is created to read:

71.28 (3rm) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2014.

SECTION 1390s. 71.28 (3rn) (a) 4. (intro.) of the statutes is amended to read:

71.28 (3rn) (a) 4. (intro.) "Food processing plant or food warehouse modernization or expansion" means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for food processing or food warehousing, including the following, if used exclusively for food processing or food warehousing and if acquired and placed in service in this state during taxable years that begin after December 31, 2009, and before January 1, ~~2017~~ 2014:

SECTION 1390t. 71.28 (3rn) (b) of the statutes is amended to read:

71.28 (3rn) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.23, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for food processing or food warehousing modernization or expansion related to the operation of the claimant's food processing plant or food warehouse.

SECTION 1390u. 71.28 (3rn) (d) 3. of the statutes is created to read:

71.28 (3rn) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1391. 71.28 (3w) (b) 1. a. of the statutes is amended to read:

71.28 (3w) (b) 1. a. The number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year, minus the number of full-time employees whose annual wages were greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier

II county or municipality and who the claimant employed in the area that comprises the enterprise zone in the base year.

SECTION 1392. 71.28 (3w) (b) 1. b. of the statutes is amended to read:

71.28 (3w) (b) 1. b. The number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the state in the taxable year, minus the number of full-time employees whose annual wages were greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the state in the base year.

SECTION 1393. 71.28 (3w) (b) 2. of the statutes is amended to read:

71.28 (3w) (b) 2. Determine the claimant's average zone payroll by dividing total wages for full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year by the number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year.

SECTION 1394. 71.28 (3w) (b) 3. of the statutes is amended to read:

71.28 (3w) (b) 3. For employees in a tier I county or municipality, subtract \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage from the amount determined under subd. 2. and for employees in a tier II county or municipality, subtract \$30,000 from the amount determined under subd. 2.

SECTION 1395. 71.28 (3w) (bm) 2. of the statutes is amended to read:

71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subs. 1., 3., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to the percentage, as determined under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality, not including the

wages paid to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

SECTION 1395am. 71.28 (4) (i) of the statutes is amended to read:

71.28 (4) (i) *Nonclaimants.* ~~The Except as provided in par. (j),~~ the credits under this subsection may not be claimed by a partnership, except a publicly traded partnership treated as a corporation under s. 71.22 (1k), limited liability company, except a limited liability company treated as a corporation under s. 71.22 (1k), or tax-option corporation or by partners, including partners of a publicly traded partnership, members of a limited liability company or shareholders of a tax-option corporation.

SECTION 1395ar. 71.28 (4) (j) of the statutes is created to read:

71.28 (4) (j) *Pass-through entities.* Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (ad). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

SECTION 1395b. 71.28 (4m) (d) 3. of the statutes is created to read:

71.28 (4m) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1395bb. 71.28 (5) (ad) 1. of the statutes is amended to read:

71.28 (5) (ad) 1. Except as provided in subds. 2. and 3., for taxable year 1986 and ~~subsequent~~ for taxable years that begin before January 1, 2014, any corporation may credit against taxes otherwise due under this chapter an amount equal to 5 percent of the amount paid or incurred by that corporation during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

SECTION 1395bc. 71.28 (5) (ad) 2. of the statutes is amended to read:

71.28 (5) (ad) 2. For taxable years beginning after June 30, 2007, and before January 1, 2014, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount paid or incurred by that corporation during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses paid or incurred by the claimant for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

SECTION 1395bd. 71.28 (5) (ad) 3. of the statutes is amended to read:

71.28 (5) (ad) 3. For taxable years beginning after June 30, 2007, and before January 1, 2014, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount paid or incurred by that corporation during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses paid or incurred by the claimant for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

SECTION 1395be. 71.28 (5) (c) of the statutes is created to read:

71.28 (5) (c) *Sunset.* No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1395c. 71.28 (5e) (d) of the statutes is renumbered 71.28 (5e) (d) 1.

SECTION 1395d. 71.28 (5e) (d) 2. of the statutes is created to read:

71.28 (5e) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years

that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1395e. 71.28 (5f) (d) 3. of the statutes is created to read:

71.28 (5f) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1395eh. 71.28 (5g) (a) of the statutes is amended to read:

71.28 (5g) (a) *Definitions.* In this subsection, "claimant" means an insurer, as defined in s. 149.10 (5), 2011 stats., who files a claim under this subsection.

SECTION 1395em. 71.28 (5g) (b) of the statutes is amended to read:

71.28 (5g) (b) *Filing claims.* Subject to the limitations provided under this subsection, for taxable years beginning after December 31, 2005, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23 an amount that is equal to the amount of assessment under s. 149.13, 2011 stats., that the claimant paid in the claimant's taxable year, multiplied by the percentage determined under par. (c) 1.

SECTION 1395es. 71.28 (5g) (c) 1. of the statutes is amended to read:

71.28 (5g) (c) 1. The department of revenue, in consultation with the office of the commissioner of insurance, shall determine the percentage under par. (b) for each claimant for each taxable year. The percentage shall be equal to \$5,000,000 divided by the aggregate assessment under s. 149.13, 2011 stats. The office of the commissioner of insurance shall provide to each claimant that participates in the cost of administering the plan the aggregate assessment at the time that it notifies the claimant of the claimant's assessment. The aggregate amount of the credit under this subsection and ss. 71.07 (5g), 71.47 (5g), and 76.655 for all claimants participating in the cost of administering the plan under ch. 149, 2011 stats., shall not exceed \$5,000,000 in each fiscal year.

SECTION 1395f. 71.28 (5g) (d) of the statutes is renumbered 71.28 (5g) (d) 1.

SECTION 1395g. 71.28 (5g) (d) 2. of the statutes is created to read:

71.28 (5g) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1395h. 71.28 (5h) (d) 3. of the statutes is created to read:

71.28 (5h) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1396. 71.28 (5i) (b) of the statutes is amended to read:

71.28 (5i) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years begin-

ning after December 31, 2011, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1) (a) to (p).

SECTION 1396b. 71.28 (5j) (b) of the statutes is amended to read:

71.28 (5j) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, ~~2018~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

SECTION 1396d. 71.28 (5j) (d) of the statutes is renumbered 71.28 (5j) (d) 1.

SECTION 1396e. 71.28 (5j) (d) 2. of the statutes is created to read:

71.28 (5j) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1398b. 71.28 (5r) (d) of the statutes is renumbered 71.28 (5r) (d) 1.

SECTION 1398c. 71.28 (5r) (d) 2. of the statutes is created to read:

71.28 (5r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1398d. 71.28 (5rm) (b) (intro.) of the statutes is amended to read:

71.28 (5rm) (b) *Filing claims.* (intro.) Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2009, and before January 1, ~~2020~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.23, up to the amount of the tax, the amount determined as follows, except that the maximum amount that a claimant may claim in a taxable year under this subsection is \$300,000:

SECTION 1398e. 71.28 (5rm) (d) of the statutes is renumbered 71.28 (5rm) (d) 1.

SECTION 1398f. 71.28 (5rm) (d) 2. of the statutes is created to read:

71.28 (5rm) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1398fh. 71.28 (6) (a) of the statutes is renumbered 71.28 (6) (a) (intro.) and amended to read:

71.28 (6) (a) (intro.) Any person may credit against taxes otherwise due under this chapter, up to the amount of those taxes, an amount equal to ~~5%~~ one of the following percentages of the costs of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the ~~internal revenue code~~ Internal Revenue Code, for certified historic structures on property located in this state if the physical work of construction or destruction in preparation for construction begins after December 31, 1988, and the rehabilitated property is placed in service after June 30, 1989.;

SECTION 1398fm. 71.28 (6) (a) 1. of the statutes is created to read:

71.28 (6) (a) 1. For taxable years beginning before January 1, 2013, 5 percent.

SECTION 1398fs. 71.28 (6) (a) 2. of the statutes is created to read:

71.28 (6) (a) 2. For taxable years beginning after December 31, 2012, 10 percent.

SECTION 1398g. 71.28 (6n) (d) of the statutes is renumbered 71.28 (6n) (d) 1.

SECTION 1398h. 71.28 (6n) (d) 2. of the statutes is created to read:

71.28 (6n) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2012. Credits under this subsection for taxable years that begin before January 1, 2013, may be carried forward to taxable years that begin after December 31, 2012.

SECTION 1398i. 71.28 (8r) (d) of the statutes is renumbered 71.28 (8r) (d) 1.

SECTION 1398j. 71.28 (8r) (d) 2. of the statutes is created to read:

71.28 (8r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1398k. 71.28 (9s) (b) of the statutes is amended to read:

71.28 (9s) (b) *Filing claims.* Subject to the limitations provided under this subsection, for taxable years beginning after December 31, 2010, and before January 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the claimant's business locates to this state from another state or another country and begins doing business in this state, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of the taxes, the amount of the claimant's tax

liability under this subchapter after applying all other allowable credits, deductions, and exclusions.

SECTION 1398L. 71.28 (9s) (d) 3. of the statutes is created to read:

71.28 (9s) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1399. 71.34 (1g) (i) of the statutes is created to read:

71.34 (1g) (i) "Internal Revenue Code" for tax-option corporations, for taxable years that begin after December 31, 2012, means the federal Internal Revenue Code as amended to December 31, 2010, 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, 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, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-312, and as amended by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of

P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, 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. 104-188, 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. 106-573, 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, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and

1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1400. 71.34 (1g) (o) of the statutes is repealed.

SECTION 1401. 71.34 (1g) (p) of the statutes is renumbered 71.34 (1g) (a).

SECTION 1402. 71.34 (1g) (q) of the statutes is renumbered 71.34 (1g) (b).

SECTION 1403. 71.34 (1g) (r) of the statutes is renumbered 71.34 (1g) (c).

SECTION 1404. 71.34 (1g) (s) of the statutes is renumbered 71.34 (1g) (d).

SECTION 1405. 71.34 (1g) (t) of the statutes is renumbered 71.34 (1g) (e).

SECTION 1406. 71.34 (1g) (u) of the statutes is renumbered 71.34 (1g) (f).

SECTION 1407. 71.34 (1g) (um) of the statutes is renumbered 71.34 (1g) (g).

SECTION 1408. 71.34 (1g) (un) of the statutes is renumbered 71.34 (1g) (h) and amended to read:

71.34 (1g) (h) "Internal Revenue Code" for tax-option corporations, for taxable years that begin after December 31, 2010, and before January 1, 2013, means the federal Internal Revenue Code as amended to Decem-

ber 31, 2010, 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, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, ~~P.L. 100-203, P.L. 100-647~~, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and P.L. 100-203, P.L. 100-647, excluding section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, 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. 104-188, 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, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051,

3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1408b. 71.34 (1k) (intro.) of the statutes is amended to read:

71.34 (1k) (intro.) "Net income or loss" of a tax-option corporation means net income or loss computed under the internal revenue code, as defined under sub. (1g) and s. 71.98 (3) and (4), except that:

SECTION 1408bg. 71.34 (1k) (g) of the statutes is amended to read:

71.34 (1k) (g) An addition shall be made for credits computed by a tax-option corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (1dy), (3), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3t), (3w), ~~(4), (5)~~, (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (8r) and passed through to shareholders.

SECTION 1408c. 71.34 (1k) (n) of the statutes is created to read:

71.34 (1k) (n) Starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, a subtraction shall be made in an amount equal to 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

SECTION 1408d. 71.34 (1m) (b) of the statutes is amended to read:

71.34 (1m) (b) Notwithstanding sub. (1g), section 101 of P.L. 109-222, related to extending the increased expense deduction under section 179 of the Internal Revenue Code, applies to property used in farming that is acquired and placed in service in taxable years beginning ~~on or after December 31, 2007, and before January 1, 2008~~ 2010, and used by a person who is actively engaged in farming. For purposes of this paragraph, "actively engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

SECTION 1408f. 71.365 (1m) (a) of the statutes is renumbered 71.365 (1m) and amended to read:

71.365 (1m) ~~Except as provided in par. (b)~~ For taxable years beginning before January 1, 2014, a tax-option corporation shall compute amortization and depreciation under the federal Internal Revenue Code as amended to December 31, 2000, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980. Any difference between the adjusted basis for federal income tax purposes and the adjusted basis under this chapter shall be taken into account in determining net income or loss in the year or years for which the gain or loss is reportable under this chapter. If that property was placed in service by the taxpayer during taxable year 1986 and thereafter but before the property is used in the production of income subject to taxation under this chapter, the property's adjusted basis and the depreciation or other deduction schedule are not required to be changed from the amount allowable on the owner's federal income tax returns for any year because the property is used in the production of income subject to taxation under this chapter. If that property was acquired in a transaction in taxable year 1986 or thereafter in which the adjusted basis of the property in the hands of the transferee is the same as the adjusted basis of the property in the hands of the transferor, the Wisconsin adjusted basis of that property on the date of transfer is the adjusted basis allowable under the Internal Revenue Code as defined for Wisconsin purposes for the property in the hands of the transferor.

SECTION 1408g. 71.365 (1m) (b) of the statutes is repealed.

SECTION 1408h. 71.365 (3) of the statutes is amended to read:

71.365 (3) CREDITS NOT ALLOWED. The credits under s. 71.28 ~~(4), (4m), and (5)~~ may not be claimed by a tax-option corporation or shareholders of a tax-option corporation.

SECTION 1409. 71.42 (2) (i) of the statutes is created to read:

71.42 (2) (i) For taxable years that begin after December 31, 2012, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2010, 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, 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, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, 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. 101-508, 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. 104-188, 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. 106-573, 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, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal

Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1410. 71.42 (2) (n) of the statutes is repealed.

SECTION 1411. 71.42 (2) (o) of the statutes is renumbered 71.42 (2) (a).

SECTION 1412. 71.42 (2) (p) of the statutes is renumbered 71.42 (2) (b).

SECTION 1413. 71.42 (2) (q) of the statutes is renumbered 71.42 (2) (c).

SECTION 1414. 71.42 (2) (r) of the statutes is renumbered 71.42 (2) (d).

SECTION 1415. 71.42 (2) (s) of the statutes is renumbered 71.42 (2) (e).

SECTION 1416. 71.42 (2) (t) of the statutes is renumbered 71.42 (2) (f).

SECTION 1417. 71.42 (2) (tm) of the statutes is renumbered 71.42 (2) (g).

SECTION 1418. 71.42 (2) (tn) of the statutes is renumbered 71.42 (2) (h) and amended to read:

71.42 (2) (h) For taxable years that begin after December 31, 2010, and before January 1, 2013, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2010, 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, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L.

110-142, P.L. 110-166, sections 3 (b) and 11 (b), (c), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240, 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. 101-508, 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. 104-188, 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, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172,

excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1419. 71.45 (1t) (L) of the statutes is created to read:

71.45 (1t) (L) Those issued under s. 231.03 (6), if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under s. 231.03 (6) and the interest income received from the other bonds or notes is exempt from taxation under this subchapter.

SECTION 1419d. 71.45 (2) (a) 7. of the statutes is amended to read:

71.45 (2) (a) 7. By For taxable years beginning before January 1, 2014, by adding or subtracting, as appropriate, the amount required to reflect the fact that property that, under s. 71.01 (4) (g) 7. to 10., 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980.

SECTION 1419e. 71.45 (2) (a) 13. of the statutes is amended to read:

71.45 (2) (a) 13. By For taxable years beginning before January 1, 2014, by adding or subtracting, as appropriate, the depreciation deduction under the federal Internal Revenue Code as amended to December 31, 2000, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980.

SECTION 1419f. 71.45 (2) (a) 19. of the statutes is created to read:

71.45 (2) (a) 19. Starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, by subtracting 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

SECTION 1419h. 71.47 (1) (d) of the statutes is created to read:

71.47 (1) (d) No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1420. 71.47 (1dj) (am) 4h. of the statutes is amended to read:

71.47 (1dj) (am) 4h. Modify section 51 (a) of the ~~internal revenue code~~ Internal Revenue Code so that the amount of the credit is 25% of the qualified first-year wages if the wages are paid to an applicant for a Wisconsin Works employment position for service either in an unsubsidized position or in a trial job under s. 49.147 (3), 2011 stats., and so that the amount of the

credit is 20% of the qualified first-year wages if the wages are not paid to such an applicant.

SECTION 1421. 71.47 (1dx) (a) 4. of the statutes is amended to read:

71.47 (1dx) (a) 4. “Full-time job” means a regular, nonseasonal full-time position in which an individual, as a condition of employment, is required to work at least 2,080 hours per year, including paid leave and holidays, and for which the individual receives pay that is equal to at least 150% of the federal minimum wage and receives benefits that are not required by federal or state law. “Full-time job” does not include initial training before an employment position begins has the meaning given in s. 238.30 (2m).

SECTION 1422. 71.47 (1dx) (a) 5. of the statutes is amended to read:

71.47 (1dx) (a) 5. “Member of a targeted group” means a person who resides in an area designated by the federal government as an economic revitalization area, a person who is employed in an unsubsidized job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or in a real-work, real-pay project position under s. 49.147 (3m) trial employment match program job, as defined in s. 49.141 (1) (n), a person who is eligible for child care assistance under s. 49.155, a person who is a vocational rehabilitation referral, an economically disadvantaged youth, an economically disadvantaged veteran, a supplemental security income recipient, a general assistance recipient, an economically disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

SECTION 1423. 71.47 (1dx) (b) 2. of the statutes is amended to read:

71.47 (1dx) (b) 2. The amount determined by multiplying the amount determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number of full-time jobs created in a development zone and filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.~~

SECTION 1424. 71.47 (1dx) (b) 3. of the statutes is amended to read:

71.47 (1dx) (b) 3. The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs created in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.~~

SECTION 1425. 71.47 (1dx) (b) 4. of the statutes is amended to read:

71.47 (1dx) (b) 4. The amount determined by multiplying the amount determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

SECTION 1426. 71.47 (1dx) (b) 5. of the statutes is amended to read:

71.47 (1dx) (b) 5. The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

SECTION 1426b. 71.47 (3h) (b) of the statutes is amended to read:

71.47 (3h) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, ~~2015~~ 2014, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the taxable year, a claimant may claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax, an amount that is equal to the number of gallons of biodiesel fuel produced by the claimant in this state in the taxable year multiplied by 10 cents.

SECTION 1426c. 71.47 (3h) (d) of the statutes is renumbered 71.47 (3h) (d) 1.

SECTION 1426d. 71.47 (3h) (d) 2. of the statutes is created to read:

71.47 (3h) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1426e. 71.47 (3n) (a) 2. (intro.) of the statutes is amended to read:

71.47 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, including the following, if used exclusively related to dairy animals and if acquired and placed in service in

this state during taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014:

SECTION 1426f. 71.47 (3n) (a) 5. (intro.) of the statutes is amended to read:

71.47 (3n) (a) 5. (intro.) "Livestock farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, including the following, if used exclusively related to livestock and if acquired and placed in service in this state during taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014:

SECTION 1426g. 71.47 (3n) (a) 6. b. of the statutes is amended to read:

71.47 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014, "used exclusively," related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

SECTION 1426h. 71.47 (3n) (b) 1. of the statutes is amended to read:

71.47 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant's dairy farm.

SECTION 1426i. 71.47 (3n) (b) 2. of the statutes is amended to read:

71.47 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to 10 percent of the amount the claimant paid in the taxable year for livestock farm modernization or expansion related to the operation of the claimant's livestock farm.

SECTION 1426j. 71.47 (3n) (g) of the statutes is created to read:

71.47 (3n) (g) No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1426k. 71.47 (3p) (a) 3. (intro.) of the statutes is amended to read:

71.47 (3p) (a) 3. (intro.) "Dairy manufacturing modernization or expansion" means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for dairy manufacturing, including the following, if used exclusively for dairy manufacturing and if acquired and placed in service in this state during taxable years that begin after December 31, 2006, and before Jan-

uary 1, ~~2015~~ 2014, or, in the case of dairy cooperatives, if acquired and placed in service in this state during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~ 2014:

SECTION 1426L. 71.47 (3p) (b) of the statutes is amended to read:

71.47 (3p) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5., for taxable years beginning after December 31, 2006, and before January 1, ~~2015~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for dairy manufacturing modernization or expansion related to the claimant's dairy manufacturing operation.

SECTION 1426m. 71.47 (3p) (c) 5. of the statutes is amended to read:

71.47 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim the credit in the year after the year in which the dairy manufacturing modernization or expansion occurs, based on amounts described under par. (b) that are paid by the dairy cooperative, for taxable years beginning after December 31, 2008, and before January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant's income in the year in which the cooperative member is allowed to claim the credit.

SECTION 1426n. 71.47 (3p) (d) 4. of the statutes is created to read:

71.47 (3p) (d) 4. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1426p. 71.47 (3r) (a) 3. (intro.) of the statutes is amended to read:

71.47 (3r) (a) 3. (intro.) "Meat processing modernization or expansion" means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for meat processing, including the following, if used exclusively for meat processing and if acquired and placed in service in this state during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~ 2014:

SECTION 1426q. 71.47 (3r) (b) of the statutes is amended to read:

71.47 (3r) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the

taxable year for meat processing modernization or expansion related to the claimant's meat processing operation.

SECTION 1426r. 71.47 (3r) (d) 3. of the statutes is created to read:

71.47 (3r) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1426rb. 71.47 (3rm) (b) of the statutes is amended to read:

71.47 (3rm) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.547 or s. 560.209, 2009 stats., for taxable years beginning after December 31, 2009, and before January 1, ~~2016~~ 2015, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel.

SECTION 1426rc. 71.47 (3rn) (d) 3. of the statutes is created to read:

71.47 (3rn) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2014.

SECTION 1426s. 71.47 (3rn) (a) 4. (intro.) of the statutes is amended to read:

71.47 (3rn) (a) 4. (intro.) "Food processing plant or food warehouse modernization or expansion" means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for food processing or food warehousing, including the following, if used exclusively for food processing or food warehousing and if acquired and placed in service in this state during taxable years that begin after December 31, 2009, and before January 1, ~~2017~~ 2014:

SECTION 1426t. 71.47 (3rn) (b) of the statutes is amended to read:

71.47 (3rn) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for food processing or food warehousing modernization or expansion related to the operation of the claimant's food processing plant or food warehouse.

SECTION 1426u. 71.47 (3rn) (d) 3. of the statutes is created to read:

71.47 (3rn) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1427. 71.47 (3w) (b) 1. a. of the statutes is amended to read:

71.47 (3w) (b) 1. a. The number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year, minus the number of full-time employees whose annual wages were greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the area that comprises the enterprise zone in the base year.

SECTION 1428. 71.47 (3w) (b) 1. b. of the statutes is amended to read:

71.47 (3w) (b) 1. b. The number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the state in the taxable year, minus the number of full-time employees whose annual wages were greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the state in the base year.

SECTION 1429. 71.47 (3w) (b) 2. of the statutes is amended to read:

71.47 (3w) (b) 2. Determine the claimant's average zone payroll by dividing total wages for full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year by the number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year.

SECTION 1430. 71.47 (3w) (b) 3. of the statutes is amended to read:

71.47 (3w) (b) 3. For employees in a tier I county or municipality, subtract \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage from the amount determined under subd. 2. and for employees in a tier II county or municipality, subtract \$30,000 from the amount determined under subd. 2.

SECTION 1431. 71.47 (3w) (bm) 2. of the statutes is amended to read:

71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to the percentage, as determined under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

SECTION 1431am. 71.47 (4) (i) of the statutes is amended to read:

71.47 (4) (i) *Nonclaimants.* ~~The Except as provided in par. (j),~~ the credits under this subsection may not be claimed by a partnership, except a publicly traded partnership treated as a corporation under s. 71.22 (1k), limited liability company, except a limited liability company treated as a corporation under s. 71.22 (1k), or tax-option corporation or by partners, including partners of a publicly traded partnership, members of a limited liability company or shareholders of a tax-option corporation.

SECTION 1431as. 71.47 (4) (j) of the statutes is created to read:

71.47 (4) (j) *Pass-through entities.* Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (ad). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

SECTION 1431b. 71.47 (4m) (d) 3. of the statutes is created to read:

71.47 (4m) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1431bb. 71.47 (5) (ad) 1. of the statutes is amended to read:

71.47 (5) (ad) 1. Except as provided in subds. 2. and 3., for taxable year 1986 and subsequent for taxable years that begin before January 1, 2014, any corporation may credit against taxes otherwise due under this chapter an amount equal to 5 percent of the amount paid or incurred by that corporation during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

SECTION 1431bc. 71.47 (5) (ad) 2. of the statutes is amended to read:

71.47 (5) (ad) 2. For taxable years beginning after June 30, 2007, and before January 1, 2014, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount paid or incurred by that corporation during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses paid or incurred by the claimant for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

SECTION 1431bd. 71.47 (5) (ad) 3. of the statutes is amended to read:

71.47 (5) (ad) 3. For taxable years beginning after June 30, 2007, and before January 1, 2014, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount paid or incurred by that corporation during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses paid or incurred by the claimant for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

SECTION 1431be. 71.47 (5) (c) of the statutes is created to read:

71.47 (5) (c) *Sunset.* No credit may be claimed under this subsection for taxable years beginning after Decem-

ber 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1431c. 71.47 (5e) (d) of the statutes is renumbered 71.47 (5e) (d) 1.

SECTION 1431d. 71.47 (5e) (d) 2. of the statutes is created to read:

71.47 (5e) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1431e. 71.47 (5f) (d) 3. of the statutes is created to read:

71.47 (5f) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1431eg. 71.47 (5g) (a) of the statutes is amended to read:

71.47 (5g) (a) *Definitions.* In this subsection, “claimant” means an insurer, as defined in s. 149.10 (5), 2011 stats., who files a claim under this subsection.

SECTION 1431em. 71.47 (5g) (b) of the statutes is amended to read:

71.47 (5g) (b) *Filing claims.* Subject to the limitations provided under this subsection, for taxable years beginning after December 31, 2005, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43 an amount that is equal to the amount of assessment under s. 149.13, 2011 stats., that the claimant paid in the claimant’s taxable year, multiplied by the percentage determined under par. (c) 1.

SECTION 1431es. 71.47 (5g) (c) 1. of the statutes is amended to read:

71.47 (5g) (c) 1. The department of revenue, in consultation with the office of the commissioner of insurance, shall determine the percentage under par. (b) for each claimant for each taxable year. The percentage shall be equal to \$5,000,000 divided by the aggregate assessment under s. 149.13, 2011 stats. The office of the commissioner of insurance shall provide to each claimant that participates in the cost of administering the plan the aggregate assessment at the time that it notifies the claimant of the claimant’s assessment. The aggregate amount of the credit under this subsection and ss. 71.07 (5g), 71.28 (5g), and 76.655 for all claimants participating in the cost of administering the plan under ch. 149, 2011 stats., shall not exceed \$5,000,000 in each fiscal year.

SECTION 1431f. 71.47 (5g) (d) of the statutes is renumbered 71.47 (5g) (d) 1.

SECTION 1431g. 71.47 (5g) (d) 2. of the statutes is created to read:

71.47 (5g) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years

that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1431h. 71.47 (5h) (d) 3. of the statutes is created to read:

71.47 (5h) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1432. 71.47 (5i) (b) of the statutes is amended to read:

71.47 (5i) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1) (a) to (p).

SECTION 1432b. 71.47 (5j) (b) of the statutes is amended to read:

71.47 (5j) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, ~~2018~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

SECTION 1432d. 71.47 (5j) (d) of the statutes is renumbered 71.47 (5j) (d) 1.

SECTION 1432e. 71.47 (5j) (d) 2. of the statutes is created to read:

71.47 (5j) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1434b. 71.47 (5r) (d) of the statutes is renumbered 71.47 (5r) (d) 1.

SECTION 1434c. 71.47 (5r) (d) 2. of the statutes is created to read:

71.47 (5r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1434d. 71.47 (5rm) (b) (intro.) of the statutes is amended to read:

71.47 (5rm) (b) *Filing claims.* (intro.) Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2009, and before January 1, ~~2020~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax, the amount determined as follows, except that the maximum amount that a claimant may claim in a taxable year under this subsection is \$300,000:

SECTION 1434e. 71.47 (5rm) (d) of the statutes is renumbered 71.47 (5rm) (d) 1.

SECTION 1434f. 71.47 (5rm) (d) 2. of the statutes is created to read:

71.47 (5rm) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1434fg. 71.47 (6) (a) of the statutes is renumbered 71.47 (6) (a) (intro.) and amended to read:

71.47 (6) (a) (intro.) Any person may credit against taxes otherwise due under this chapter, up to the amount of those taxes, an amount equal to ~~5%~~ one of the following percentages of the costs of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the ~~internal revenue code~~ Internal Revenue Code, for certified historic structures on property located in this state if the physical work of construction or destruction in preparation for construction begins after December 31, 1988, and the rehabilitated property is placed in service after June 30, 1989.:

SECTION 1434fm. 71.47 (6) (a) 1. of the statutes is created to read:

71.47 (6) (a) 1. For taxable years beginning before January 1, 2013, 5 percent.

SECTION 1434fs. 71.47 (6) (a) 2. of the statutes is created to read:

71.47 (6) (a) 2. For taxable years beginning after December 31, 2012, 10 percent.

SECTION 1434g. 71.47 (6n) (d) of the statutes is renumbered 71.47 (6n) (d) 1.

SECTION 1434h. 71.47 (6n) (d) 2. of the statutes is created to read:

71.47 (6n) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2012. Credits under this subsection for taxable years that begin before January 1, 2013, may be carried forward to taxable years that begin after December 31, 2012.

SECTION 1434i. 71.47 (8r) (d) of the statutes is renumbered 71.47 (8r) (d) 1.

SECTION 1434j. 71.47 (8r) (d) 2. of the statutes is created to read:

71.47 (8r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1434k. 71.47 (9s) (b) of the statutes is amended to read:

71.47 (9s) (b) *Filing claims.* Subject to the limitations provided under this subsection, for taxable years beginning after December 31, 2010, and before January 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the claimant's business locates to this state from another state or another country and begins doing business in this state, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of the taxes, the amount of the claimant's tax liability under this subchapter after applying all other allowable credits, deductions, and exclusions.

SECTION 1434L. 71.47 (9s) (d) 3. of the statutes is created to read:

71.47 (9s) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1434t. 71.61 (6) of the statutes is amended to read:

71.61 (6) PROHIBITION OF NEW CLAIMS. For taxable years beginning after December 31, 2009, no new claims for a credit may be filed under ss. 71.57 to 71.61, but if an otherwise eligible claimant is subject to a farmland preservation agreement, as defined in s. 91.01 (7), 2007 stats., that is in effect on July 1, 2010, the claimant may continue to file a claim for the credit under ss. 71.57 to 71.61 until the farmland preservation agreement expires, except that no claimant who files a claim under ss. 71.57 to 71.61 may file a claim under s. 71.613 or apply for a grant under s. 91.90.

SECTION 1435c. 71.613 (3) (f) of the statutes is amended to read:

71.613 (3) (f) The maximum amount of the credits that may be claimed under this section in ~~any~~ the 2011–2012 fiscal year and the 2012–2013 fiscal year is \$27,007,200. If the total amount of eligible claims exceed this amount, the excess claims shall be paid in the next succeeding fiscal year to ensure that the limit specified in this paragraph is not exceeded.

SECTION 1437c. 71.613 (3) (g) of the statutes is amended to read:

71.613 (3) (g) For the 2011–2012 fiscal year, and for ~~every succeeding~~ the 2012–2013 fiscal year, the department shall prorate the per acre amounts specified in sub. (2) based on the department's estimated amount of eligible claims that will be filed for that fiscal year, and to account for any excess claims from the preceding fiscal year that are required to be paid under par. (f).

SECTION 1437e. 71.613 (5) of the statutes is created to read:

71.613 (5) PROHIBITION OF NEW CLAIMS. For taxable years beginning after December 31, 2013, no new claims

for a credit may be filed under this section. If an otherwise eligible claimant is subject to a farmland preservation agreement that is entered into after July 1, 2009, and before the effective date of this subsection [LRB inserts date], the claimant may continue to claim the benefit for the credit that the claimant would otherwise be eligible for under this section, until the farmland preservation agreement expires, by filing a claim for a grant under s. 91.90.

SECTION 1438. 71.64 (9) (b) (intro.) of the statutes is amended to read:

71.64 (9) (b) (intro.) The department shall from time to time adjust the withholding tables to reflect any changes in income tax rates, any applicable surtax or any changes in dollar amounts in s. 71.06 (1), (1m), (1n), (1p), (1q), and (2) resulting from statutory changes, except as follows:

SECTION 1438c. 71.65 (4) of the statutes is repealed.

SECTION 1439. 71.67 (5) (a) of the statutes is amended to read:

71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) or (1p), or (1q) if the amount of the payment is more than \$1,000.

SECTION 1440. 71.67 (5m) of the statutes is amended to read:

71.67 (5m) **WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF LOTTERY PRIZE.** A person that purchases an assignment of a lottery prize shall withhold from the amount of any payment made to purchase the assignment the amount that is determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) or (1p), or (1q). Subsection (5) (b), (c) and (d), as it applies to the amounts withheld under sub. (5) (a), applies to the amount withheld under this subsection.

SECTION 1440c. 71.78 (4) (i) of the statutes is repealed.

SECTION 1440cm. 71.78 (11) of the statutes is created to read:

71.78 (11) **DISCLOSURE OF INFORMATION CONCERNING GRANT ELIGIBILITY.** The department may disclose to the department of agriculture, trade and consumer protection whether any person in the household of a person who applies for a grant under s. 91.90 has claimed a credit under subch. VIII of this chapter.

SECTION 1440d. 71.80 (13) of the statutes is repealed.

SECTION 1440e. 71.82 (1) (b) of the statutes is amended to read:

71.82 (1) (b) Except as otherwise specifically provided, in crediting overpayments of income and surtaxes

against underpayments or against taxes to be subsequently collected and in certifying refunds of such taxes interest shall be added at the rate of ~~9%~~ 3 percent per year from the date on which such taxes when assessed would have become delinquent if unpaid to the date on which such overpayment was certified for refund except that if any overpayment of tax is certified for refund within 90 days after the last date prescribed for filing the return of such tax or 90 days after the date of actual filing of the return of such tax, whichever occurs later, no interest shall be allowed on such overpayment. For purposes of this section the return of such tax shall not be deemed actually filed by an employee unless and until the employee has included the written statement required to be filed under s. 71.65 (1). However when any part of a tax paid on an estimate of income, whether paid in connection with a tentative return or not, is refunded or credited to a taxpayer, such refund or credit shall not draw interest.

SECTION 1441. 71.83 (1) (a) 11. of the statutes is created to read:

71.83 (1) (a) 11. ‘Negligently filed claims.’ A person who negligently files an incorrect claim for refund of tax, or credits, under this chapter is subject to a penalty of 25 percent of the difference between the amount claimed and the amount that should have been claimed.

SECTION 1442. 71.83 (1) (b) 7. of the statutes is created to read:

71.83 (1) (b) 7. ‘Fraudulently filed claims.’ A person who fraudulently files an incorrect claim for refund of tax, or credits, under this chapter is subject to a penalty of 100 percent of the difference between the amount claimed and the amount that should have been claimed.

SECTION 1443. 71.83 (2) (b) 1. of the statutes is amended to read:

71.83 (2) (b) 1. ‘False income tax return; fraud.’ Any person, other than a corporation or limited liability company, who renders a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter, or to obtain a refund or credit with fraudulent intent, is guilty of a Class H felony and may be assessed the cost of prosecution. In this subdivision, “return” includes a separate return filed by a spouse with respect to a taxable year for which a joint return is filed under s. 71.03 (2) (g) to (L) after the filing of that separate return, and a joint return filed by the spouses with respect to a taxable year for which a separate return is filed under s. 71.03 (2) (m) after the filing of that joint return.

SECTION 1444. 71.83 (5) of the statutes is created to read:

71.83 (5) **INELIGIBILITY TO CLAIM CERTAIN CREDITS.** (a) *Definitions.* In this subsection:

1. “Credit” means the earned income tax credit under s. 71.07 (9e), the homestead credit under subch. VIII, the farmland preservation credit under subch. IX, or any refundable credit under s. 71.07, 71.28, or 71.47.

2. "Fraudulent claim" means a claim for a credit, filed by a person, that is false or excessive and filed with fraudulent intent, as determined by the department.

3. "Reckless claim" means a claim for a credit, filed by a person, that is improper, due to reckless or intentional disregard of the provisions in this chapter or of rules and regulations of the department, as determined by the department.

(b) *Disallowance period.* 1. A person who files a fraudulent claim may not file a claim for a credit for 10 successive taxable years, beginning with the taxable year that begins immediately after the taxable year for which the department determined that the person filed a fraudulent claim.

2. A person who files a reckless claim may not file a claim for a credit for 2 successive taxable years, beginning with the taxable year that begins immediately after the taxable year for which the department determined that the person filed a reckless claim.

(c) *Reinstatement.* After the period described under par. (b) during which a person may not file a claim for a credit, the person may file a claim for a credit, subject to any requirements that the department may impose on the person to demonstrate that the person is eligible to claim the credit.

SECTION 1444d. 71.90 (1) of the statutes is amended to read:

71.90 (1) **DEPOSIT.** The department shall notify any person who files a petition for redetermination that the person may deposit the amount of an additional assessment, including any interest or penalty, with the department, or with a person that the department prescribes, at any time before the department makes its redetermination. The department shall notify spouses jointly except that, if the spouses have different addresses and if either spouse notifies the department in writing of those addresses, the department shall serve a duplicate of the original notice on the spouse who has the address other than the address to which the original notice was sent. Amounts deposited under this subsection shall be subject to the interest provided by s. 71.82 only to the extent of the interest accrued prior to the first day of the month succeeding the date of deposit. Any deposited amount which is refunded shall bear interest at the rate of 9% $\frac{3}{4}$ percent per year during the time the funds were on deposit. A person may also pay any portion of an assessment which is admitted to be correct and the payment shall be considered an admission of the validity of that portion of the assessment and may not be recovered in an appeal or in any other action or proceeding.

SECTION 1445. 71.91 (6) (a) 1. of the statutes is renumbered 71.91 (6) (a) 1g.

SECTION 1446. 71.91 (6) (a) 1d. of the statutes is created to read:

71.91 (6) (a) 1d. "Continuous levy" means a levy that is in effect from the date on which it is served on a 3rd

party until the liability out of which the levy arose is satisfied or until the levy is released, whichever occurs first.

SECTION 1447. 71.91 (6) (a) 2n. of the statutes is created to read:

71.91 (6) (a) 2n. "Noncontinuous levy" means a levy that is in effect on the date on which it is served on a 3rd party.

SECTION 1448. 71.91 (6) (b) of the statutes is amended to read:

71.91 (6) (b) *Powers of levy and distraint.* If any person who is liable for any tax administered by the department neglects or refuses to pay that tax within 10 days after that tax becomes delinquent, the department may collect that tax and the expenses of the levy by levy upon, and sale of, any property belonging to that person or any property on which there is a lien as provided by sub. (4) in respect to that delinquent tax. Whenever any property that has been levied upon under this section is not sufficient to satisfy the claim of the department, the department may levy upon any other property liable to levy of the person against whom that claim exists until the taxes and expenses of the levy are fully paid. A levy imposed under this paragraph may be continuous or noncontinuous, except that a levy on commissions, wages, or salaries is continuous until the liability out of which it arose is satisfied.

SECTION 1449. 71.91 (6) (f) 1. of the statutes is amended to read:

71.91 (6) (f) 1. As soon as practicable after obtaining property, the department shall notify, ~~in writing the manner prescribed by the department,~~ the owner of any real or personal property, and, ~~at the possessor's request,~~ the possessor of any personal property, obtained by the department under this subsection. That notice may be left at the person's usual place of residence or business. If the owner cannot be located or has no dwelling or place of business in this state, or if the property is obtained as a result of a continuous levy on commissions, wages or salaries, the department may mail a notice to the owner's last-known address. That notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property obtained and, in the case of real property, a description with reasonable certainty of the property seized.

SECTION 1450. 71.91 (6) (f) 2. of the statutes is amended to read:

71.91 (6) (f) 2. As soon as practicable after obtaining property, the department ~~shall notify the owner in the manner prescribed under subd. 1. and shall cause a notice of the sale to be published in a newspaper published or generally circulated within the county where the property was obtained.~~ If there is no newspaper published or generally circulated in that county, the department shall post that notice at the city, town or village hall nearest the place where the property was obtained and in at least 2 other public places. That notice shall specify the property

to be sold and the time, place, manner and conditions of the sale.

SECTION 1451. 71.93 (3) (a) of the statutes is renumbered 71.93 (3) (a) (intro.) and amended to read:

71.93 (3) (a) (intro.) The department of revenue shall setoff any debt or other amount owed to the department, regardless of the origin of the debt or of the amount, its nature or its date. If after the setoff there remains a refund in excess of \$10, the department shall set off the remaining refund against certified debts of other state agencies, entities in the following order:

(am) If more than one certified debt exists for any debtor for the same type of debt specified under par. (a) 1. to 9., the refund shall be first set off against the earliest debt certified, except that no child support or spousal support obligation submitted by an agency of another state may be set off until all debts owed to and certified by state agencies of this state have been set off. When all debts have been satisfied, any remaining refund shall be refunded to the debtor by the department. Any legal action contesting a setoff under this paragraph shall be brought against the state agency entity that certified the debt under sub. (2).

SECTION 1452. 71.93 (3) (a) 1. to 9. of the statutes are created to read:

71.93 (3) (a) 1. Debt under s. 49.855 (1), certified by the department of children and families under sub. (2).

2. State agency debt collected pursuant to an agreement under sub. (8) and debt owed to the courts, the legislature, or an authority, as defined in s. 16.41 (4), collected pursuant to an agreement under sub. (8).

3. Debt owed to local units of government collected pursuant to an agreement under sub. (8).

4. Debt certified under sub. (2), other than child support debt certified by the department of children and families.

5. Child support or spousal support obligations submitted by an agency of another state.

6. Debt certified under s. 71.935 (2).

7. Federal tax obligations collected pursuant to an agreement under s. 73.03 (52) (a).

8. Tribal obligations collected pursuant to an agreement under s. 73.03 (52n).

9. Tax and nontax obligations of other states, and of the local governmental units within those states, collected pursuant to an agreement under s. 73.03 (52m).

SECTION 1453. 71.93 (8) (b) 6. of the statutes is amended to read:

71.93 (8) (b) 6. If the debtor owes debt to the department and to other entities, payments shall first apply to debts owed to the department, then to the ~~state agencies, the courts, the legislature, and authorities, as defined in s. 16.41 (4), in the order in which the debts were referred to the department, and then to local units of government in the order in which the debts were referred to the depart-~~

~~ment other entities in the order determined under sub. (3) (a).~~

SECTION 1453d. 71.98 (3) of the statutes is created to read:

71.98 (3) DEPRECIATION, DEPLETION, AND AMORTIZATION. For taxable years beginning after December 31, 2013, and for purposes of computing depreciation, depletion, and amortization, the Internal Revenue Code means the federal Internal Revenue Code in effect on January 1, 2014.

SECTION 1453dm. 71.98 (4) of the statutes is created to read:

71.98 (4) EXPENSING OF DEPRECIABLE BUSINESS ASSETS. For taxable years beginning after December 31, 2013, sections 179, 179A, 179B, 179C, 179D, and 179E of the Internal Revenue Code and related to expensing of depreciable business assets. For purposes of this subsection, the Internal Revenue Code means the federal Internal Revenue Code in effect for the year in which property is placed in service.

SECTION 1453e. 71.98 (5) of the statutes is created to read:

71.98 (5) GAIN FROM SMALL BUSINESS STOCK. For stock acquired after December 31, 2013, section 1202 of the Internal Revenue Code, as amended to December 31, 2012, related to the exclusion for gain from certain small business stock.

SECTION 1453f. 72.36 of the statutes is created to read:

72.36 Sunset. The tax imposed under this chapter does not apply to deaths occurring after December 31, 2012, unless the federal estate tax law is modified to provide a federal estate tax credit for state death taxes.

SECTION 1454. 73.03 (27) of the statutes is amended to read:

73.03 (27) ~~To~~ With regard to taxes and fees administered by the department, to write off from the records of the department ~~income, franchise, sales, use, withholding, motor fuel, gift, beverage and cigarette tax, fee, and economic development surcharge liabilities, following a determination by the secretary of revenue that they are not collectible. Taxes written off under this subsection remain legal obligations.~~

SECTION 1455. 73.03 (52) (a) of the statutes is amended to read:

73.03 (52) (a) To enter into agreements with the Internal Revenue Service that provide for offsetting state tax refunds against federal tax obligations; and to charge a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds against state tax obligations, and collecting the offset cost from the debtor, if the agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs under those agreements.

SECTION 1456. 73.03 (52m) of the statutes is amended to read:

73.03 (52m) To enter into agreements with other states that provide for offsetting state tax refunds against tax and nontax obligations of other states, and of the local governmental units within those states, and offsetting tax refunds of other states against state tax and nontax obligations, if the agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs under those agreements.

SECTION 1457. 73.03 (63) of the statutes is amended to read:

73.03 (63) Notwithstanding the amount limitations specified under ~~s. 71.07 (5d) (e) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., or s. 238.15 (3) (d)~~, in consultation with ~~the department of commerce or the~~ Wisconsin Economic Development Corporation, to carry forward to subsequent taxable years unclaimed credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d). Annually, no later than July 1, ~~the department of commerce or the~~ Wisconsin Economic Development Corporation shall submit to the department of revenue its recommendations for the carry forward of credit amounts as provided under this subsection.

SECTION 1458. 73.03 (66) of the statutes is repealed.

SECTION 1459. 73.03 (69) of the statutes is created to read:

73.03 (69) (a) To, effective on January 1, 2014, implement a program to register businesses for purposes of s. 71.05 (25) and (26). A business shall register electronically with the department each year for which the business desires registration.

(b) A business may register under this subsection if, in the business's taxable year ending immediately before the date of the businesses registration, all of the following apply:

1. The business has at least 2 full-time employees and the amount of payroll compensation paid by the business in this state is equal to at least 50 percent of the amount of all payroll compensation paid by the business.

2. The value of real and tangible personal property owned or rented and used by the business in this state is equal to at least 50 percent of the value of all real and tangible personal property owned or rented and used by the business.

(c) The department may adopt rules for the administration of this subsection.

(d) For each year beginning after December 31, 2013, the department shall compile a list of businesses registered under this subsection and shall make the list available to the public at the department's Internet site.

SECTION 1460d. 73.03 (71) of the statutes is created to read:

73.03 (71) (a) To determine the amount of additional revenue that the department collected from the taxes imposed under subch. III of ch. 77 as a result of any fed-

eral law to expand the state's authority to require out-of-state retailers to collect and remit the taxes imposed under subch. III of ch. 77 on purchases by Wisconsin residents during the first 12 months following the date on which the department begins collecting the additional revenue as a result of a change in federal law.

(b) After the department makes the determination under par. (a), the department shall determine how much the individual income tax rates under s. 71.06 may be reduced in the following taxable year in order to eliminate the alternative minimum tax under s. 71.08 and decrease individual income tax revenue by the amount determined under par. (a). For purposes of this paragraph, the department shall calculate the tax rate reductions in proportion to the share of gross tax attributable to each of the tax brackets under s. 71.06 in effect during the most recently completed taxable year.

(c) The department shall certify the determinations made under pars. (a) and (b) to the secretary of the department of administration, to the governor, and to the legislature and specify with that certification that the elimination of the alternative minimum tax and the new tax rates take effect in the taxable year following the taxable year in which the department makes the certification under this paragraph.

SECTION 1461. 73.0301 (1) (d) 6. of the statutes is amended to read:

73.0301 (1) (d) 6. A license or certificate of registration issued by the department of financial institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 202.12 to 202.14, 202.22, 217.06, 218.0101 to 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch. 551.

SECTION 1462. 73.0301 (1) (d) 6m. of the statutes is created to read:

73.0301 (1) (d) 6m. A certificate or registration issued under 168.23 (3).

SECTION 1462n. 73.0301 (1) (d) 12. of the statutes is amended to read:

73.0301 (1) (d) 12. A license issued under s. 628.04, 628.92 (1), 632.69 (2), or 633.14, a registration under s. 628.92 (2), or a temporary license issued under s. 628.09.

SECTION 1463. 73.0301 (1) (e) of the statutes is amended to read:

73.0301 (1) (e) "Licensing department" means the department of administration; the department of agriculture, trade and consumer protection; the board of commissioners of public lands; the department of children and families; the government accountability board; the department of financial institutions; the department of health services; the department of natural resources; the department of public instruction; the department of safety and professional services; the department of workforce development; the office of the commissioner of insurance; or the department of transportation.

SECTION 1464. 73.16 (1) (a) of the statutes is repealed.

SECTION 1465. 73.16 (1) (ab) of the statutes is created to read:

73.16 (1) (ab) "Combined group" has the meaning given in s. 71.255 (1) (a).

SECTION 1466. 73.16 (3) of the statutes is created to read:

73.16 (3) RELYING ON PAST AUDITS. (a) A person who is subject to an audit determination by the department, including all other members of that person's combined group for purposes of determining the tax due under s. 71.23 for taxable years beginning after December 31, 2008, shall not be liable for any amount that the department asserts that the person owes if all of the following conditions are satisfied:

1. The liability asserted by the department is the result of a tax issue during the period associated with a prior audit determination for which the person is subject to and the tax issue is the same as the tax issue during the period associated with the current audit determination.

2. A department employee who was involved in the prior audit determination identified or reviewed the tax issue before completing the prior audit determination, as shown by any schedules, exhibits, audit reports, documents, or other written evidence pertaining to the audit determination, and the schedules, exhibits, reports, documents and other written evidence show that the department did not adjust the person's treatment of the tax issue.

3. The liability asserted by the department as described under subd. 1. was not asserted in the prior audit determination.

(b) This subsection does not apply to any period associated with an audit determination, if the period begins after the promulgation of a rule, dissemination of written guidance to the public or to the person who is subject to the audit determination, the effective date of a statute, or the date on which a tax appeals commission or court decision becomes final and conclusive and if the rule, guidance, statute, or decision imposes the liability as a result of the tax issue described in par. (a) 1. This subsection does not apply to any period associated with an audit determination if the taxpayer did not give the department employee adequate and accurate information regarding the tax issue in the prior audit determination or if the tax issue was settled in the prior audit determination by a written agreement between the department and the taxpayer.

SECTION 1467. 76.14 of the statutes is amended to read:

76.14 Remedies for nonpayment of taxes. All taxes levied under this subchapter upon the property of any company defined in s. 76.02, which are not paid at the time provided by law, shall thereupon become delinquent and bear interest at the rate of 1.5% per month until actually paid. Upon a showing by the department under s.

73.16 (4), the failure of any such company to pay the taxes and interest so required of the company within 60 days after the entry of final judgment dismissing in whole or in part any action of the company to restrain or set aside a tax, or the failure of the company within 60 days after the entry of final judgment in favor of the state for the taxes and interest to pay the judgment shall be cause for forfeiture of all the rights, privileges and franchises granted by special charter or obtained under general laws, by or under which the company is organized and its business is operated. The attorney general upon the showing by the department under s. 73.16 (4) shall proceed by action to have forfeiture of such rights, privileges and franchises of the company duly declared. Any such company, at any time before the final judgment for forfeiture of such rights, privileges and franchises is rendered, may be permitted, absent a showing by the department under s. 73.16 (4), to pay the taxes, interest and the costs of the action upon special application to the court in which the action is pending upon such terms as the court directs. Section 71.91, as it applies to the collection of delinquent taxes under ch. 71, applies to the collection of delinquent taxes under this subchapter.

SECTION 1467g. 76.24 (2) (am) of the statutes is renumbered 76.24 (2) (am) 1.

SECTION 1467h. 76.24 (2) (am) 2. of the statutes is created to read:

76.24 (2) (am) 2. If a municipality received a distribution under subd. 1. in 2011, the amount that the municipality receives under subd. 1. in 2013, and in each year thereafter, shall be no less than the amount received in 2011, except that, if the annual amount of the tax paid under this subchapter by the pipeline company with oil pipeline terminal facilities in the municipality is less than 200 percent of the amount of the payment the municipality received in 2011 attributable to the pipeline company, the amount shall be no less than an amount equal to 50 percent of the annual total tax paid under this subchapter by the pipeline company with oil pipeline terminal facilities in the municipality.

SECTION 1468. 76.636 (1) (d) of the statutes is amended to read:

76.636 (1) (d) "Full-time job" ~~means a regular, non-seasonal, full-time position in which an individual, as a condition of employment, is required to work at least 2,080 hours per year, including paid leave and holidays, and for which the individual receives pay that is equal to at least 150 percent of the federal minimum wage and receives benefits that are not required by federal or state law. "Full-time job" does not include initial training before an employment position begins~~ has the meaning given in s. 238.30 (2m).

SECTION 1469. 76.636 (1) (e) 3. of the statutes is amended to read:

76.636 (1) (e) 3. A person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or in a real

work, real pay project position under s. 49.147 (3m) trial employment match program job, as defined in s. 49.141 (1) (n).

SECTION 1470. 76.636 (2) (b) of the statutes is amended to read:

76.636 (2) (b) The amount determined by multiplying the amount determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number of full-time jobs created in a development zone and filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

SECTION 1471. 76.636 (2) (c) of the statutes is amended to read:

76.636 (2) (c) The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs created in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

SECTION 1472. 76.636 (2) (d) of the statutes is amended to read:

76.636 (2) (d) The amount determined by multiplying the amount determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

SECTION 1473. 76.636 (2) (e) of the statutes is amended to read:

76.636 (2) (e) The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

SECTION 1473c. 76.655 (1) of the statutes is amended to read:

76.655 (1) DEFINITIONS. In this section, "claimant" means an insurer, as defined in s. 149.10 (5), 2011 stats., who files a claim under this section.

SECTION 1473d. 76.655 (2) of the statutes is amended to read:

76.655 (2) FILING CLAIMS. Subject to the limitations provided under this section, for taxable years beginning

after December 31, 2005, and before January 1, 2014, a claimant may claim as a credit against the fees imposed under ss. 76.60, 76.63, 76.65, 76.66 or 76.67 an amount that is equal to the amount of assessment under s. 149.13, 2011 stats., that the claimant paid in the claimant's taxable year, multiplied by the percentage determined under sub. (3).

SECTION 1473e. 76.655 (3) (a) of the statutes is amended to read:

76.655 (3) (a) The department of revenue, in consultation with the office of the commissioner of insurance, shall determine the percentage under sub. (2) for each claimant for each taxable year. The percentage shall be equal to \$5,000,000 divided by the aggregate assessment under s. 149.13, 2011 stats. The office of the commissioner of insurance shall provide to each claimant that participates in the cost of administering the plan the aggregate assessment at the time that it notifies the claimant of the claimant's assessment. The aggregate amount of the credit under this subsection and ss. 71.07 (5g), 71.28 (5g), and 71.47 (5g) for all claimants participating in the cost of administering the plan under ch. 149, 2011 stats., shall not exceed \$5,000,000 in each fiscal year.

SECTION 1473f. 76.655 (5) of the statutes is created to read:

76.655 (5) SUNSET. No credit may be claimed under this section for taxable years beginning after December 31, 2013. Credits under this section for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1474. 76.84 (5) of the statutes is created to read:

76.84 (5) Section 71.91, as it applies to the collection of delinquent taxes under ch. 71, applies to the collection of delinquent taxes under this subchapter.

SECTION 1475. 77.51 (2d) of the statutes is created to read:

77.51 (2d) "Custom farming services" include services performed by a veterinarian to animals that are farm livestock or work stock and used exclusively in the business of farming.

SECTION 1476. 77.51 (10f) of the statutes is amended to read:

77.51 (10f) "Prepaid wireless calling service" means a telecommunications service that provides the right to utilize mobile wireless service as well as other nontelecommunications services, including the download of digital products delivered electronically, content, and ancillary services, and that is paid for prior to use and sold in predetermined dollar units ~~whereby the number of units declines or dollars that decrease~~ with use in a known amount.

SECTION 1477. 77.51 (10m) (a) 3. (intro.) of the statutes is amended to read:

77.51 (10m) (a) 3. (intro.) Food and food ingredients sold with eating utensils that are provided by the retailer

of the food and food ingredients, including plates, bowls, knives, forks, spoons, glasses, cups, napkins, or straws. In this subdivision, "plate" does not include a container or packaging used to transport food and food ingredients. For purposes of this subdivision, a retailer provides utensils if any of the following applies:

SECTION 1478. 77.51 (10m) (a) 3. b. of the statutes is amended to read:

77.51 (10m) (a) 3. b. For retailers not described under subd. 3. a., the retailer's customary practice is to physically give or hand the utensils to the purchaser, except that plates, bowls, glasses, or cups that are necessary for the purchaser to receive the food and food ingredients need only be made available to the purchaser.

SECTION 1479. 77.51 (11d) of the statutes is amended to read:

77.51 (11d) For purposes of subs. (1ag), (1f), (3pf), and (9p) and ss. 77.52 (20) and (21), 77.522, and 77.54 (51) ~~and (52), and (60)~~, "product" includes tangible personal property, and items, property, and goods under s. 77.52 (1) (b), (c), and (d), and services.

SECTION 1480. 77.51 (11m) of the statutes is amended to read:

77.51 (11m) "Prosthetic device" means a replacement, corrective, or supportive device, including the repair parts and replacement parts for the device, that is placed in or worn on the body to artificially replace a missing portion of the body; to prevent or correct a physical deformity or malfunction; or to support a weak or deformed portion of the body.

SECTION 1481. 77.51 (12m) (a) 2. of the statutes is amended to read:

77.51 (12m) (a) 2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, except as provided in par. (b) 3m., and any other expense of the seller.

SECTION 1482. 77.51 (12m) (b) 3m. of the statutes is created to read:

77.51 (12m) (b) 3m. Taxes imposed on the seller that are separately stated on the invoice, bill of sale, or similar document that the seller gives to the purchaser if the law imposing or authorizing the tax provides that the seller may, but is not required to, pass on to and collect the tax from the user or consumer.

SECTION 1483. 77.51 (15b) (a) 2. of the statutes is amended to read:

77.51 (15b) (a) 2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, except as provided in par. (b) 3m., and any other expense of the seller.

SECTION 1484. 77.51 (15b) (b) 3m. of the statutes is created to read:

77.51 (15b) (b) 3m. Taxes imposed on the seller that are separately stated on the invoice, bill of sale, or similar document that the seller gives to the purchaser if the law imposing or authorizing the tax provides that the seller

may, but is not required to, pass on to and collect the tax from the user or consumer.

SECTION 1484d. 77.52 (2) (a) 6. of the statutes is amended to read:

77.52 (2) (a) 6. Laundry, dry cleaning, pressing, and dyeing services, except when performed on raw materials or goods in process destined for sale, except when performed on cloth diapers by a diaper service, and except when the service is performed by the customer through the use of ~~coin-operated~~, self-service machines.

SECTION 1485. 77.52 (2) (a) 11. of the statutes is amended to read:

77.52 (2) (a) 11. The producing, fabricating, processing, printing, or imprinting of tangible personal property or items, property, or goods under s. ~~77.52 sub. (1) (b), (c), or (d)~~ for a consideration for consumers who furnish directly or indirectly the materials used in the producing, fabricating, processing, printing, or imprinting. This subdivision does not apply to the printing or imprinting of tangible personal property or items, property, or goods under s. ~~77.52 sub. (1) (b), (c), or (d)~~ that results in printed material, catalogs, or envelopes that are exempt under s. ~~77.54 (25) or (25m), or (59)~~.

SECTION 1486. 77.52 (21) (b) of the statutes is amended to read:

77.52 (21) (b) ~~A~~ Except as provided in sub. (2m) (a), a person who provides a product that is not distinct and identifiable because it is provided free of charge to a purchaser who must also purchase another product that is subject to the tax imposed under this subchapter from that person in the same transaction may purchase the product provided free of charge without tax, for resale.

SECTION 1487. 77.522 (4) (a) 9. of the statutes is amended to read:

77.522 (4) (a) 9. "Place of primary use" means ~~place of primary use, as determined under 4 USC 116 to 126, as amended by P.L. 106-252~~ the residential street address or the primary business street address of the customer. In the case of mobile telecommunications services, "place of primary use" means a street address within the licensed service area of the home service provider.

SECTION 1488. 77.53 (16) of the statutes is amended to read:

77.53 (16) If the purchase, rental or lease of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or service subject to the tax imposed by this section was subject to a sales tax by another state in which the purchase was made, the amount of sales tax paid the other state shall be applied as a credit against and deducted from the tax, to the extent thereof, imposed by this section, except no credit may be applied against and deducted from a sales tax paid on the purchase of advertising and promotional direct mail, if the advertising and promotional direct mail purchaser did not provide to the seller a direct pay permit, an exemption certificate claiming advertising and promotional direct

mail, or other information that indicates the appropriate taxing jurisdiction to which the advertising and promotional direct mail is delivered to the ultimate recipients. In this subsection "sales tax" includes a use or excise tax imposed on the use of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable service by the state to which the sale was sourced and "state" includes the District of Columbia and the commonwealth of Puerto Rico but does not include the several territories organized by congress.

SECTION 1488c. 77.54 (9a) (a) of the statutes is amended to read:

77.54 (9a) (a) This state or any agency thereof, the University of Wisconsin Hospitals and Clinics Authority, the Wisconsin Aerospace Authority, ~~the Health Insurance Risk-Sharing Plan Authority~~, the Wisconsin Economic Development Corporation, and the Fox River Navigational System Authority.

SECTION 1489. 77.54 (57) (a) 1f. of the statutes is renumbered 77.51 (1c).

SECTION 1490. 77.54 (57) (a) 1m. of the statutes is renumbered 77.51 (1d).

SECTION 1491. 77.54 (57) (a) 4. of the statutes is renumbered 77.51 (10m).

SECTION 1492d. 77.54 (57) (a) 5. of the statutes is amended to read:

77.54 (57) (a) 5. "Qualified research" ~~means qualified research as defined under section 41 (d) (1) of the Internal Revenue Code~~ has the meaning given in sub. (57d) (a) 4.

SECTION 1493. 77.54 (57) (b) 1. of the statutes is repealed.

SECTION 1494. 77.54 (57) (b) 2. of the statutes is repealed.

SECTION 1495. 77.54 (57) (b) 4. of the statutes is amended to read:

77.54 (57) (b) 4. The items listed in sub. (3m) (a) to (m), ~~medicines~~ drugs, semen for artificial insemination, fuel, and electricity that are used exclusively and directly in raising animals that are sold primarily to a biotechnology business, a public or private institution of higher education, or a governmental unit for exclusive and direct use by any such entity in qualified research or manufacturing.

SECTION 1496. 77.54 (57d) of the statutes is created to read:

77.54 (57d) (a) In this subsection:

1. "Building" has the meaning given in s. 70.111 (10) (a) 1.

2. "Combined group" has the meaning given in s. 71.255 (1) (a).

3. "Machinery" has the meaning given in s. 70.11 (27) (a) 2.

4. "Qualified research" means qualified research as defined under section 41 (d) (1) of the Internal Revenue Code, except that it includes qualified research that is

funded by a member of a combined group for another member of a combined group.

5. "Used exclusively" has the meaning given in sub. (3) (b) 3.

(b) The sales price from the sale of and the storage, use, or other consumption of machinery and equipment, including attachments, parts, and accessories, and other tangible personal property or items or property under s. 77.52 (1) (b) or (c) that are sold to any of the following and that are consumed or destroyed or lose their identities while being used exclusively and directly in qualified research:

1. A person engaged in manufacturing in this state at a building assessed under s. 70.995.

2. A person engaged primarily in biotechnology in this state.

3. A combined group member who is conducting qualified research for another combined group member and that other combined group member is a person described under subd. 1. or 2.

SECTION 1497. 77.54 (60) of the statutes is created to read:

77.54 (60) (a) In this subsection, "lump sum contract" means a contract to perform real property construction activities and to provide tangible personal property, items or property under s. 77.52 (1) (b) or (c), or taxable services and for which the contractor quotes the charge for labor, services of subcontractors, tangible personal property, items and property under s. 77.52 (1) (b) and (c), and taxable services as one price, including a contract for which the contractor itemizes the charges for labor, services of subcontractors, tangible personal property, items and property under s. 77.52 (1) (b) and (c), and taxable services as part of a schedule of values or similar document.

(b) The sales price from the sale of and the storage, use, or other consumption of tangible personal property, items and property under s. 77.52 (1) (b) and (c), and taxable services that are sold by a contractor as part of a lump sum contract, if the total sales price of all such taxable products is less than 10 percent of the total amount of the lump sum contract. Except as provided in par. (c), the contractor is the consumer of such taxable products and shall pay the tax imposed under this subchapter on the taxable products.

(c) If the lump sum contract is entered into with an entity that is exempt from taxation under sub. (9a), the contractor is the consumer of all taxable products used by the contractor in real property construction activities, but the contractor may purchase without tax, for resale, tangible personal property, items and property under s. 77.52 (1) (b) and (c), and taxable services that are sold by the contractor as part of the lump sum contract with the entity and that are not consumed by the contractor in real property construction activities.

SECTION 1497d. 77.54 (61) of the statutes is created to read:

77.54 (61) The sales price from the sale of and the storage, use, or other consumption of the following by a person primarily engaged in commercial printing, not including screen printing or book printing, without publishing, except for gray goods; printing, or printing and binding, books or pamphlets without publishing the books or pamphlets; or performing prepress and post-press services in support of printing activities:

(a) Computers and servers that are used to store copies of the product that are sent to a printing press.

(b) Tangible personal property purchased from out-of-state sellers that are temporarily stored, remain idle, and not used in this state for not more than 180 days and that are then delivered and used outside of this state.

SECTION 1498. 77.58 (1) (a) of the statutes is amended to read:

77.58 (1) (a) If the amount of tax for any calendar quarter exceeds \$600 ~~\$1,200~~, the department may require by written notice to the taxpayer that the taxes imposed on and after the date specified in the notice are due and payable on the last day of the month next succeeding the calendar month for which imposed.

SECTION 1499d. 77.585 (10) of the statutes is created to read:

77.585 (10) A retailer who receives an exemption certificate that complies with s. 77.52 (14) after reporting a sale covered by the exemption certificate as taxable, having paid the tax to the department, and having returned to the buyer in cash or in credit all tax previously paid by the buyer, may claim a deduction on the return filed for the reporting period in which the exemption certificate is received, for the sales price or purchase price previously reported as taxable. This subsection does not apply if the reporting period in which the exemption certificate is received is in a taxable year of the retailer that is subsequent to the taxable year of the retailer in which the sale covered by the exemption certificate occurred. For purposes of this subsection, the taxable year of the retailer is the same as the retailer's taxable year under ch. 71.

SECTION 1500. 77.59 (4) (a) of the statutes is amended to read:

77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after the due date, ~~or in the case of buyers the unextended due date~~, of a person's corresponding Wisconsin income or franchise tax return or, if exempt, within 4 years of the 15th day of the 4th month of the year following the close of the calendar or fiscal year for which that person files a claim, that person may, unless a determination by the department by office or field audit of a seller has been made and unless a determination by office audit of a buyer other than an audit in which the tax that is the subject of the refund claim was not adjusted has been made and unless a determination by

field audit of the buyer has been made, file with the department a claim for refund of taxes paid to the department by that person. If the amount of the claim is at least \$50 or if either the seller has ceased doing business, the buyer is being field audited or the seller may no longer file a claim, the buyer may, within the time period under this subsection, file a claim with the department for a refund of the taxes paid to the seller. A claim is timely if it fulfills the requirements under s. 77.61 (14). A buyer may claim a refund under this paragraph only on a form prescribed by the department, only by signing that form and only if the seller signs the form unless the department waives that requirement. If both a buyer and a seller file a valid claim for the same refund, the department may pay either claim. The claim for refund shall be regarded as a request for determination. The determination thus requested shall be made by the department within one year after the claim for refund is received by it unless the taxpayer has consented in writing to an extension of the one-year time period prior to its expiration.

SECTION 1500b. 77.59 (6) (b) of the statutes is amended to read:

77.59 (6) (b) Appeals from the department's redeterminations shall be governed by the statutes applicable to income or franchise tax appeals but all appeals from decisions of the tax appeals commission with respect to the taxes imposed by this subchapter shall be appealed to the circuit court for Dane County or to the circuit court for the county where the taxpayer's commercial domicile, as defined in s. 71.01 (1b), is located, where the taxpayer owns other property, or where the taxpayer transacts business in this state.

SECTION 1500f. 77.59 (6) (c) of the statutes is amended to read:

77.59 (6) (c) The department shall notify any person who files a petition for redetermination that the person may deposit the entire deficiency determination, including any penalty or interest, with the department when the petition is filed or at any time before the department makes its redetermination. Any deposited amount which is refunded shall bear interest at the rate of 9% 3 percent per year during the time the funds were on deposit. A person may also pay any portion of a deficiency determination admitted to be correct and the payment shall be considered an admission of the validity of that portion of the deficiency determination and may not be recovered in an appeal or in any other action or proceeding.

SECTION 1500j. 77.60 (1) (a) of the statutes is amended to read:

77.60 (1) (a) Except as provided in par. (b), unpaid taxes shall bear interest at the rate of 12% per year from the due date of the return until paid or deposited with the department. Taxes refunded to the seller shall bear interest at 9% 3 percent per year from the due date of the return to the date on which the refund is certified on the refund rolls. An extension of time within which to file a return

shall not extend the due date of the return for purposes of interest computation. Taxes refunded to the buyer shall bear interest at ~~9%~~ 3 percent per year from the last day of the month following the month during which the buyer paid the tax to the date on which the refund is certified on the refund rolls.

SECTION 1501. 77.62 (intro.) of the statutes is amended to read:

77.62 Collection of delinquent sales and use taxes. (intro.) The department of revenue may exercise the powers vested in it by ss. 71.80 (12), 71.82 (2), 71.91 (1) (a) and (c), (2) to ~~(5m)~~ and (7), 71.92 and 73.0301 in connection with collection of delinquent sales and use taxes including, without limitation because of enumeration, the power incorporated by reference in s. 71.91 (5) (j), and the power to:

SECTION 1501b. 77.88 (3g) of the statutes is created to read:

77.88 (3g) WITHDRAWAL FOR CONSTRUCTION OF A RESIDENCE. (a) In this subsection, "parcel" means the acreage of contiguous land that is under the same ownership and that is described in the application for designation of that land as managed forest land.

(am) Except as provided in par. (b), upon the request of an owner to withdraw at least one acre of the owner's land as managed forest land, the department shall order withdrawal of the land if all of the following apply:

1. The purpose for which the owner requests that the department withdraw the land is to construct a human residence.

2. The land was designated as managed forest land before October 11, 1997.

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

4. If the land is subject to a city, village, town, or county zoning ordinance that establishes a minimum acreage for the construction of a human residence that is more than one acre, the owner requests that the department withdraw not more than the acreage of land required by the applicable zoning ordinance for construction of a human residence.

(b) The department may not order withdrawal of land under par. (am) from a parcel of managed forest land if the department has previously ordered withdrawal of land under par. (am) from that parcel of managed forest land.

SECTION 1501c. 77.88 (8) (b) of the statutes is amended to read:

77.88 (8) (b) The department may not order withdrawal of land remaining 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 1501d. 77.92 (1) of the statutes is repealed.

SECTION 1501e. 77.92 (4) of the statutes is repealed.

SECTION 1501f. 77.92 (4m) of the statutes is repealed.

SECTION 1501g. 77.92 (5) of the statutes is repealed.

SECTION 1501h. 77.93 (2) of the statutes is repealed.

SECTION 1501i. 77.93 (3) of the statutes is repealed.

SECTION 1501k. 77.93 (5) of the statutes is repealed.

SECTION 1501L. 77.94 (1) (intro.) and (a) of the statutes are consolidated, renumbered 77.94 (1) and amended to read:

77.94 (1) (intro.) Except as provided in sub. (2), ~~for taxable years beginning after December 31, 1999, the surcharge imposed under s. 77.93 is calculated as follows:~~

~~(a) On a corporation under s. 77.93 (1) and (4), an amount equal to the amount calculated by multiplying gross tax liability for the taxable year of the corporation by 3%, or in the case of a tax-option corporation an amount equal to the amount calculated by multiplying net income under s. 71.34 by 0.2%, up to a maximum of \$9,800, or \$25, whichever is greater.~~

SECTION 1501m. 77.94 (1) (b) of the statutes is repealed.

SECTION 1501n. 77.94 (2) (a) 2. of the statutes is amended to read:

77.94 (2) (a) 2. "Ceases to do business" includes but is not limited to a change in corporate form, ~~the death of an individual~~ and the occurrence of any event that creates a short taxable year for purposes of the taxes under ch. 71.

SECTION 1501p. 77.94 (2) (b) (intro.) of the statutes is amended to read:

77.94 (2) (b) (intro.) If an entity ~~under s. 77.93 (1) to (4)~~ begins to do business in this state after the beginning of its taxable year or ceases to do business in this state before the end of its taxable year, subject to the maximum and minimum surcharge, the surcharge imposed on it under s. 77.93 is calculated as follows:

SECTION 1501q. 77.94 (2) (b) 1. of the statutes is amended to read:

77.94 (2) (b) 1. Multiply its gross tax liability ~~or net business income~~ for the taxable year by a fraction the numerator of which is 365 and, if the entity begins to do business in this state after the beginning of its taxable year, the denominator of which is the number of days from the day that it begins to do business in this state until the end of its taxable year and, if the entity ceases to do business in this state before the end of its taxable year, the denominator of which is the number of days from the beginning of its taxable year until the day that it ceases to do business in this state and, if the entity both begins to do business in this state after the beginning of its taxable year and ceases to do business in this state before the end of its taxable year, the denominator of which is the num-

ber of days from the day that it begins to do business in this state to the day that it ceases to do business in this state.

SECTION 1501r. 77.947 of the statutes is repealed.

SECTION 1501s. 77.96 (5) of the statutes is amended to read:

77.96 (5) Each person subject to a surcharge under s. 77.93 shall, on or before the due date, including extensions, for filing under ch. 71, file an accurate statement of its gross tax liability ~~or net business income~~. Payments made after the due date under sub. (2) and on or before the due date under this subsection are not delinquent but are subject to interest at the rate of 12% per year.

SECTION 1502. 77.982 (2) of the statutes is amended to read:

77.982 (2) Sections 77.51 (1f), (3pf), (9p), (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (5), (13), (14), and (18) to (23), 77.54 (51) and (52), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (6), (8), (9), ~~and (12) to (15), and (19m)~~, and 77.62, as they apply to the taxes under subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the taxes under subch. V, applies to the tax under this subchapter.

SECTION 1503. 77.991 (2) of the statutes is amended to read:

77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (5), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (6), (8), (9), ~~and (12) to (15), and (19m)~~, and 77.62, as they apply to the taxes under subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the taxes under subch. V, applies to the tax under this subchapter. The renter shall collect the tax under this subchapter from the person to whom the passenger car is rented.

SECTION 1503g. 77.994 (3) of the statutes is renumbered 77.994 (3) (a).

SECTION 1503h. 77.994 (3) (b) of the statutes is created to read:

77.994 (3) (b) 1. Subject to subd. 2., any municipality that enacted an ordinance imposing the tax under sub. (1) that became effective before January 1, 2000, may amend the ordinance to increase the tax rate under this section to a maximum of 1.25 percent. The amended ordinance is effective on the dates provided under s. 77.9941 (1).

2. Before an amendment to an ordinance that is described in subd. 1. may take effect, all of the following must occur:

a. The governing body of the municipality must adopt a resolution proclaiming its intent to increase the rate of premier resort area tax.

b. The resolution must be approved by a majority of the electors in the municipality voting on the resolution at a referendum, to be held at the first spring primary or

election or partisan primary or general election following by at least 70 days the date of adoption of the resolution.

SECTION 1504. 77.9951 (2) of the statutes is amended to read:

77.9951 (2) Sections 77.51 (3r), (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (5), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (6), (8), (9), ~~and (12) to (15), and (19m)~~, and 77.62, as they apply to the taxes under subch. III, apply to the fee under this subchapter. The renter shall collect the fee under this subchapter from the person to whom the vehicle is rented.

SECTION 1505. 77.996 (6) of the statutes is amended to read:

77.996 (6) "Gross receipts" means the sales price, as defined in s. 77.51 (15b), except as provided in s. 77.585 (7), of tangible personal property and taxable services sold by a dry cleaning facility. "Gross receipts" does not include the license fee imposed under s. 77.9961 (1m) that is passed on to customers.

SECTION 1506. 78.07 (1) of the statutes is amended to read:

78.07 (1) ~~Motor~~ Except as provided in subs. (1a) and (3), motor vehicle fuel that is produced, refined, blended or manufactured, or imported for manufacturing, by any person at a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture is received by a supplier when the motor vehicle fuel is removed from a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture and placed in tank cars, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture or when the motor vehicle fuel is placed in any tank or other container from which sales or deliveries not involving transportation of the motor vehicle fuel are made directly.

SECTION 1507. 78.07 (1a) of the statutes is created to read:

78.07 (1a) Motor vehicle fuel shipped by pipeline spur to an airport hydrant system is received when the motor vehicle fuel is received from the main pipeline into the initial or primary storage facility or holding terminal by the owner of the storage facility or holding terminal.

SECTION 1508. 78.07 (3) of the statutes is amended to read:

78.07 (3) Except as provided in sub. subs. (1) and (1a), motor vehicle fuel imported is received at the time and place of unloading by the person for whose account that shipment or delivery is made.

SECTION 1508r. 78.68 (1) of the statutes is amended to read:

78.68 (1) Unpaid taxes shall bear interest at the rate of 12% per year from the due date of the tax until paid or deposited with the department, and all refunded taxes

bear interest at the rate of ~~9%~~ 3 percent per year from the due date of the return to the date on which the refund is certified on the refund rolls.

SECTION 1509. 78.68 (10) of the statutes is amended to read:

78.68 (10) Except as provided in ss. 78.19, 78.20 (2) and 78.75 (1m) (b), s. 71.75 (2), and (4) to (7) and (10) as it applies to the taxes under ch. 71 applies to the taxes under this chapter. ~~Section Sections 71.74 (13), 71.75 (9) and (10), 71.80 (3), 71.93, 71.935, and 73.03 (52), (52m), and (52n), as it applies they apply~~ to refunds of the taxes under ch. 71 ~~applies apply~~ to the refund of the taxes under this chapter.

SECTION 1511d. 79.05 (6) (c) of the statutes is created to read:

79.05 (6) (c) If a municipality receives payments from another governmental unit for providing a service to that other governmental unit, pursuant to a contract with the municipality, the municipality receiving the payments shall not include the amounts of the payments in its budget for the year in which it receives the payments, for the purpose of determining eligibility under sub. (2) (c).

SECTION 1512. 79.095 (2) (a) of the statutes is amended to read:

79.095 (2) (a) On or before ~~May 1~~ the 2nd Monday in June, the value of the property that is exempt under s. 70.11 (39) and (39m) in each taxing jurisdiction for which the municipality assesses property.

SECTION 1513. 79.095 (4) of the statutes is amended to read:

79.095 (4) PAYMENT. The department shall calculate the payments due each taxing jurisdiction under this section by multiplying the full value as of the January 1 of the preceding year of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the jurisdiction by the full-value gross tax rate of the jurisdiction for the preceding year. The department shall certify the amount of the payment due each taxing jurisdiction to the department of administration, which shall make the payments on or before ~~the first Monday in May except that, beginning in 2007, the department of administration shall make the payments on or before the 4th Monday in July.~~ For purposes of ch. 121, school districts shall treat the payments made in July under this subsection as if they had been received in the previous school year.

SECTION 1513d. 79.10 (2) (a) of the statutes is amended to read:

79.10 (2) (a) On or before ~~December 1~~ November 20 of the year preceding the distribution under sub. (7m) (a) or (cm), the department of revenue shall notify the clerk of each town, village and city of the estimated fair market value, as determined under sub. (11) (c), to be used to calculate the lottery and gaming credit under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) or (cm). The anticipated receipt of such distribution shall

not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits.

SECTION 1513e. 79.10 (2) (b) of the statutes is amended to read:

79.10 (2) (b) On or before ~~December 1~~ November 20 of the year preceding the distribution under sub. (7m) (c) or (cm), the department of revenue shall notify the clerk of each town, village, and city of the estimated fair market value, as determined under sub. (11) (d), used to calculate the first dollar credit under sub. (5m) and of the amount to be distributed to it under sub. (7m) (c) or (cm). The anticipated receipt of such distribution shall not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits.

SECTION 1514. 79.10 (4) of the statutes is amended to read:

79.10 (4) SCHOOL LEVY TAX CREDIT. Except as provided in sub. (5m), the ~~amounts amount~~ appropriated under s. 20.835 (3) (b) ~~and (4b)~~ shall be distributed to municipalities in proportion to their share of the sum of average school tax levies for all municipalities.

SECTION 1514c. 79.10 (9) (b) of the statutes is amended to read:

79.10 (9) (b) *Property tax relief credit.* Except as provided in ss. 79.175 and 79.18, every property taxpayer of the municipality having assessed property shall receive a tax credit in an amount determined by applying the percentage of the amount of the value of property assessed to the taxpayer to the amount of the distribution to be made to the municipality under sub. (7m) (a), as stated in the ~~December 1~~ November 20 notification from the department of revenue, except that no taxpayer may receive a credit larger than the total amount of property taxes to be paid on each parcel for which tax is levied for that year by that taxpayer.

SECTION 1514d. 79.10 (11) (b) of the statutes is amended to read:

79.10 (11) (b) Before October ~~16~~ 1, the department of administration shall determine the total funds available for distribution under the lottery and gaming credit in the following year and shall inform the joint committee on finance of that total. Total funds available for distribution shall be all moneys projected to be transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) and all existing and projected lottery proceeds and interest for the fiscal year of the distribution, less the amount estimated to be expended under ss. 20.455 (2) (r), 20.566 (2) (r), and 20.835 (2) (q) and less the required reserve under s. 20.003 (5). The joint committee on finance may revise the total amount to be distributed if it does so at a meeting that takes place before ~~November 1~~ October 16. If the joint committee on finance does not schedule a meeting to take place before ~~November 1~~ October 16, the total determined by the department of administration shall be the total amount

estimated to be distributed under the lottery and gaming credit in the following year.

SECTION 1514e. 79.10 (11) (c) of the statutes is amended to read:

79.10 (11) (c) Before ~~November 1~~ October 16, the department of administration shall inform the department of revenue of the total amount available for distribution under the lottery and gaming credit in the following year. Before ~~December 1~~ November 20, the department of revenue shall calculate, to the nearest \$100, the estimated fair market value necessary to distribute the total amount available for distribution under the lottery and gaming credit in the following year.

SECTION 1514f. 79.10 (11) (d) of the statutes is amended to read:

79.10 (11) (d) Before ~~December 1~~ November 20, the department of revenue shall calculate, to the nearest \$100, the estimated fair market value necessary to distribute the total amount available for distribution under s. 79.15.

SECTION 1514g. 79.14 of the statutes is amended to read:

79.14 School levy tax credit. The appropriation under s. 20.835 (3) (b), for the payments under s. 79.10 (4), is \$319,305,000 in 1994, 1995, and 1996; \$469,305,000 beginning in 1997 and ending in 2006; \$593,050,000 in 2007; \$672,400,000 in 2008; \$747,400,000 in 2009; and \$732,550,000 in 2010, 2011, and 2012; and \$747,400,000 in 2013 and in each year thereafter.

SECTION 1515. 83.015 (2) (b) of the statutes is amended to read:

83.015 (2) (b) In any county with a highway commissioner appointed under s. 83.01 (1) (b) or (c), the county highway committee shall be only a policy-making body determining the broad outlines and principles governing administration and the county highway commissioner shall have the administrative powers and duties prescribed for the county highway committee under par. (a), sub. (3) (a) and ss. 27.065 (4) (b) and (13), 32.05 (1) (a), 82.08, 83.01 (6), 83.013, 83.018, 83.025 (1) and (3), 83.026, 83.035, 83.04, 83.05 (1), 83.07 to 83.09, 83.12, 83.14 (6), 83.17, 83.18, 83.42 (3) and (4), 84.01 (5), 84.06 (3), 84.07 (1) and (2), 84.09 (1), (3) (a) to (c) and (4), 84.10 (1), 86.04 (1) and (2), 86.07 (2), 86.19 (3), 86.34 ~~(1)~~ (1m), 114.33 (5), 349.07 (2), 349.11 (4) and (10) and 349.15 (2). No statutory power, duty or function specified elsewhere for the county highway commissioner may be deemed impliedly repealed for the sole reason that reference to it has been omitted in this paragraph.

SECTION 1515m. 84.01 (13) of the statutes is amended to read:

84.01 (13) **ENGINEERING SERVICES.** The department may engage such engineering, consulting, surveying, or other specialized services as it deems advisable. Any

engagement of services under this subsection is exempt from ss. 16.70 to 16.75, 16.755 to 16.82, and 16.85 to 16.89, but ss. 16.528, 16.752, 16.753, and 16.754 apply to such engagement. Any engagement involving an expenditure of \$3,000 or more shall be by formal contract approved by the governor. The department shall conduct a uniform cost-benefit analysis, as defined in s. 16.70 (3g), of each proposed engagement under this subsection that involves an estimated expenditure of more than \$25,000 \$300,000 in accordance with standards prescribed by rule of the department. The department shall review periodically, and before any renewal, the continued appropriateness of contracting pursuant to each engagement under this subsection that involves an estimated expenditure of more than \$25,000 \$300,000.

SECTION 1516. 84.01 (30) (g) 3. of the statutes is amended to read:

84.01 (30) (g) 3. Notwithstanding any other statute except ss. 13.48 (14) (am) and 16.848 (1), the department may sell, at the appraised value, the real estate upon which a park-and-ride facility is or may be located, if the department determines that the sale is in the best interests of the public and the department determines that the real estate will be used in a manner consistent with the state's transportation interests.

SECTION 1517. 84.01 (33) (intro.) of the statutes is amended to read:

84.01 (33) **HIGHWAY PROJECT DESIGN INVENTORY.** (intro.) By July 1, 2014, and continuously thereafter, the department shall maintain an inventory of completed designs for highway projects such that the estimated costs of the inventory of projects for each program is not less than ~~65~~ 30 percent of the annual amount of funding provided to each program. The department shall maintain an inventory for each of the following:

SECTION 1518. 84.01 (36) of the statutes is created to read:

84.01 (36) **SPONSORSHIP AGREEMENTS.** (a) In this subsection, "sponsor" means any person, whether public or private, that enters into an agreement with the department under par. (b).

(b) Notwithstanding ss. 86.19 (1) and 86.191 (1), the department may enter into sponsorship agreements under which the department displays advertising, promotional, or sponsorship material, or other information, associated with the sponsor at locations owned or controlled by the department in exchange for the sponsor's payment of fees or provision of services to the department. Sponsorship agreements may include sponsor recognition placed on such property of the department as department documents, highway maps, the department's Internet site, department vehicles, and equipment owned or controlled by the department.

(d) All fees received under this subsection shall be deposited in the general fund and credited to the appropriation account under s. 20.395 (3) (eg).

(e) For each agreement under par. (b), the contract shall be awarded on the basis of competitive proposals in accordance with procedures established by the department. Requests for proposals shall be advertised in the manner determined by the department. Each contract shall be awarded to the person submitting the most advantageous competitive proposal as determined by the department. If the proposal of the person submitting the most advantageous competitive proposal is determined by the department to be less than the estimated reasonable value to the department or not in the public interest, the department may reject all proposals. The secretary shall enter into each contract on behalf of the state. Every such contract is exempted from ss. 16.70 to 16.75, 16.755 to 16.82, 16.87, and 16.89, but ss. 16.528, 16.752, 16.753, and 16.754 apply to the contract.

SECTION 1519. 84.013 (3) (ak) of the statutes is repealed.

SECTION 1520. 84.013 (3) (dm) of the statutes is repealed.

SECTION 1521. 84.013 (3) (kb) of the statutes is repealed.

SECTION 1522. 84.013 (3) (pe) of the statutes is repealed.

SECTION 1523. 84.013 (3) (rg) of the statutes is repealed.

SECTION 1524. 84.013 (3) (rp) of the statutes is repealed.

SECTION 1525. 84.013 (3) (te) of the statutes is repealed.

SECTION 1526. 84.013 (3) (tg) of the statutes is repealed.

SECTION 1527. 84.013 (3) (tm) of the statutes is repealed.

SECTION 1528. 84.013 (3) (tp) of the statutes is repealed.

SECTION 1529. 84.013 (3) (tv) of the statutes is repealed.

SECTION 1530. 84.013 (3) (tx) of the statutes is repealed.

SECTION 1531. 84.013 (3) (wg) of the statutes is repealed.

SECTION 1532. 84.013 (3) (yd) of the statutes is repealed.

SECTION 1533. 84.013 (3m) (a) of the statutes is repealed.

SECTION 1534. 84.013 (3m) (b) of the statutes is repealed.

SECTION 1534f. 84.013 (3m) (g) of the statutes is created to read:

84.013 (3m) (g) The department shall begin construction of the following projects no later than December 31, 2015:

1. A grade-separated interchange at CTH "V" and USH 151 in Fond du Lac County.

2. A grade-separated crossing of CTH "T" over USH 151 in Fond du Lac County.

SECTION 1534g. 84.013 (3m) (j) of the statutes is created to read:

84.013 (3m) (j) Notwithstanding s. 13.489 (1m) (e), the department shall, in the 2013-15 fiscal biennium, commence the preparation of an environmental impact statement, as defined in s. 13.489 (1c) (b), for a major highway project involving a proposed east arterial highway that begins at the intersection of STH 54 and STH 73 in the village of Port Edwards and extends to the intersection of STH 54 and CTH "W" in the city of Wisconsin Rapids and that includes a new crossing of the Wisconsin River.

SECTION 1534h. 84.013 (3m) (k) of the statutes is created to read:

84.013 (3m) (k) Notwithstanding s. 13.489 (1m) (e), the department shall, in the 2013-15 fiscal biennium, commence the preparation of an environmental impact statement, as defined in s. 13.489 (1c) (b), for a proposed major highway project involving USH 12 from the city of Elkhorn to the city of Whitewater.

SECTION 1535. 84.014 (5r) of the statutes is repealed.

SECTION 1536. 84.0145 (2) of the statutes is amended to read:

84.0145 (2) Subject to sub. (3) and s. 86.255, any southeast Wisconsin freeway megaproject may be funded only from the appropriations under ss. 20.395 (3) (aq), (av), (ax), and (ct) and 20.866 (2) (uup) and (uur).

SECTION 1537. 84.017 (2) of the statutes is amended to read:

84.017 (2) Subject to sub. (3) and s. 86.255, any high-cost state highway bridge project may be funded only from the appropriations under ~~ss.~~ 20.395 (3) (dr), (dw), and (dy) and 20.866 (2) (uup).

SECTION 1537g. 84.017 (3) of the statutes is renumbered 84.017 (3) (a).

SECTION 1537h. 84.017 (3) (b) of the statutes is created to read:

84.017 (3) (b) 1. Subject to subd. 2., during the 2013-15 fiscal biennium, the department may encumber or expend moneys from any of the appropriations under s. 20.395 (3) (aq), (av), (ax), (br), (bq), (bv), (bx), (cq), (cv), and (cx) for any costs associated with the reconstruction of the Hoan Bridge, including approaches, that exceed \$226,000,000.

2. The department may not encumber or expend more than \$10,000,000 from the appropriations specified in subd. 1. during the 2013-15 fiscal biennium for the purpose specified in subd. 1. unless the department submits to the joint committee on finance a request for authorization to encumber or expend the moneys and the joint committee on finance approves the request.

SECTION 1538. 84.02 (5) (a) of the statutes is amended to read:

84.02 (5) (a) As often as it deems necessary, the department shall publish highway service maps showing the state trunk highway system and such other main highways and other features as may seem desirable. Such highway service maps shall be sold by the department at a price to be fixed by it, which shall be not less than cost. The department may permit the use of the ~~base plates~~ its digital base map data for other maps and publications ~~in consideration of and may charge~~ a fair fee for such use. The department shall make and publish or duplicate such highway service maps as are required for its use, and, ~~in only one fiscal year of each fiscal biennium,~~ shall publish folded highway maps of Wisconsin for free distribution to the public. The department shall ensure that the folded highway maps bear information regarding the requirements of s. 347.48 (4).

SECTION 1539. 84.06 (1) of the statutes is renumbered 84.06 (1) (intro.) and amended to read:

84.06 (1) DEFINITIONS. (intro.) In this section:

(a) Subject to par. (b), “improvement” or “highway improvement” includes ~~construction,~~ all of the following:

1. Construction, reconstruction, rehabilitation, and processes incidental to building, fabricating, or bettering a highway or street, ~~but not maintenance. The terms do not include the,~~

(b) 2. The installation, replacement, rehabilitation, or maintenance of highway signs, traffic control signals, highway lighting, or pavement markings, or the maintenance of traffic control signals or intelligent transportation systems, unless incidental to building, fabricating, or bettering a highway or street.

SECTION 1540. 84.06 (1) (a) 2. of the statutes is created to read:

84.06 (1) (a) 2. Highway operations or activities that are life-cycle or investment driven and that are based on an asset management philosophy in which taking action adds service life by preventing or delaying deterioration of highway system functionality.

SECTION 1541. 84.06 (1) (b) (intro.) and 1. of the statutes are created to read:

84.06 (1) (b) (intro.) “Improvement” or “highway improvement” does not include any of the following:

1. Maintenance activities described in s. 84.07 (1).

SECTION 1542m. 84.06 (13) of the statutes is created to read:

84.06 (13) EXPENDITURES FOR INTELLIGENT TRANSPORTATION SYSTEMS AND TRAFFIC CONTROL SIGNALS. (a) The installation, replacement, or rehabilitation of traffic control signals and intelligent transportation systems, not incidental to another highway improvement, may be funded only from the appropriations under s. 20.395 (3) (eq), (et), (ev), (eu), (ex), and (ez).

(b) No later than September 1, 2014, and annually thereafter until September 1, 2019, the department shall prepare and submit a report under s. 13.172 (3) to the

standing committees of the legislature with jurisdiction over transportation matters on the expenditures from s. 20.395 (3) (et), (eu), and (ez) and on any other pertinent information related to traffic signals and intelligent transportation systems.

SECTION 1543. 84.07 (1) of the statutes is amended to read:

84.07 (1) ~~STATE EXPENSE; WHEN DONE BY COUNTY OR MUNICIPALITY~~ ROUTINE MAINTENANCE. ~~The Subject to sub. (1r),~~ the state trunk highway system shall be maintained by the state at state expense. The department shall prescribe by rule specifications for such maintenance and may contract with any county highway committee or municipality to have all or certain parts of the work of maintaining the state trunk highways within or beyond the limits of the county or municipality, including interstate bridges, performed by the county or municipality, and any county or municipality may enter into such contract. ~~General maintenance~~ Maintenance activities include the application of protective coatings, the removal and control of snow, the removal, treatment and sanding of ice, interim repair of highway surfaces and adjacent structures, and all other operations, activities and processes required on a regular, continuing basis for the preservation of the highways on the state trunk system, and including the care and protection of trees and other roadside vegetation and suitable planting to prevent soil erosion or to beautify highways pursuant to s. 66.1037, and all routine measures deemed necessary to provide adequate traffic service. ~~Special maintenance activities include the restoration, reinforcement, complete repair or other activities which the department deems are necessary on an individual basis for specified portions of the state trunk system.~~ Maintenance activities also include the installation, replacement, rehabilitation, or maintenance of highway signs, ~~traffic control signals,~~ highway lighting, and pavement markings, and the maintenance of traffic control signals and intelligent transportation systems. The department may contract with a private entity for services or materials or both associated with the installation, replacement, rehabilitation, or maintenance of highway signs, ~~traffic control signals,~~ highway lighting, and pavement markings, and the maintenance of traffic control signals and intelligent transportation systems.

SECTION 1544. 84.07 (1r) of the statutes is created to read:

84.07 (1r) SPONSORSHIP AGREEMENTS. The department may enter into sponsorship agreements under s. 84.01 (36) that require the sponsor to perform maintenance activities, in accordance with the department’s standards, for the benefit of the department.

SECTION 1545. 84.07 (2) of the statutes is renumbered 84.07 (2) (a) and amended to read:

84.07 (2) (a) ~~When~~ Except as provided in par. (b), when any county or municipality maintains the state

trunk highways within or beyond the limits of the county or municipality, including interstate bridges, in compliance with the arrangement with the department, the department shall pay the actual cost of the maintenance, including the allowance for materials and the use of county or municipal machinery and overhead expenses agreed upon in advance. ~~The Except as provided in par. (b), the payments shall be made upon presentation by the county highway committee or municipal clerk of a properly itemized and verified account. The For payments made under this paragraph, the county highway committee or municipal clerk shall present the itemized accounts for general maintenance work no later than one month following the period during which the work is performed.~~

SECTION 1546. 84.07 (2) (b) of the statutes is created to read:

84.07 (2) (b) When any county or municipality maintains the state trunk highways within or beyond the limits of the county or municipality, including interstate bridges, in compliance with the arrangement with the department, the department and the county or municipality may agree to a payment method and terms other than that specified in par. (a), including payment according to a contract price for maintenance services rather than payment of the actual cost of the maintenance.

SECTION 1547. 84.09 (1) of the statutes is amended to read:

84.09 (1) The department may acquire by gift, devise, purchase or condemnation any lands for establishing, laying out, widening, enlarging, extending, constructing, reconstructing, improving and maintaining highways and other transportation related facilities, or interests in lands in and about and along and leading to any or all of the same; and after establishment, layout and completion of such improvements, the department may, subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), convey such lands thus acquired and not necessary for such improvements, with reservations concerning the future use and occupation of such lands so as to protect such public works and improvements and their environs and to preserve the view, appearance, light, air and usefulness of such public works. Whenever the department deems it necessary to acquire any such lands or interests therein for any transportation related purpose, it shall so order and in such order or on a map or plat show the old and new locations and the lands and interests required, and shall file a copy of the order and map with the county clerk and county highway committee of each county in which such lands or interests are required or, in lieu of filing a copy of the order and map, may file or record a plat in accordance with s. 84.095. For the purposes of this section the department may acquire private or public lands or interests in such lands. When so provided in the department's order, such land shall be acquired in fee simple. Unless it elects to proceed under sub. (3), the department shall endeavor to obtain ease-

ments or title in fee simple by conveyance of the lands or interests required at a price, including any damages, deemed reasonable by the department. The instrument of conveyance shall name the state as grantee and shall be recorded in the office of the register of deeds. The purchase or acquisition of lands or interests therein under this section is excepted and exempt from s. 20.914 (1). The department may purchase or accept donations of remnants of tracts or parcels of land existing at the time or after it has acquired portions of such tracts or parcels by purchase or condemnation for transportation purposes where in the judgment of the department such action would assist in making whole the landowner, a part of whose lands have been taken for transportation purposes and would serve to minimize the overall costs of such taking by the public. ~~This subsection does not apply to lands that are sold under s. 16.848.~~

SECTION 1548. 84.09 (5) (a) of the statutes is amended to read:

84.09 (5) (a) Subject to pars. (b) and (c) and any prior action under s. 13.48 (14) (am) or 16.848 (1), and subject to the approval of the governor, the department may sell at public or private sale property of whatever nature owned by the state and under the jurisdiction of the department when the department determines that the property is no longer necessary for the state's use for transportation purposes and, if real property, the real property is not the subject of a petition under s. 16.310 (2). The department shall present to the governor a full and complete report of the property to be sold, the reason for the sale, and the minimum price for which the same should be sold, together with an application for the governor's approval of the sale. The governor shall thereupon make such investigation as he or she may deem necessary and approve or disapprove the application. Upon such approval and receipt of the full purchase price, the department shall by appropriate deed or other instrument transfer the property to the purchaser. The approval of the governor is not required for public or private sale of property having an appraised value at the time of sale of not more than \$15,000, for the transfer of surplus state real property to the department of administration under s. 16.310, or for the transfer of surplus state personal property to the department of tourism under sub. (5s). The funds derived from sales under this subsection shall be deposited in the transportation fund, and the expense incurred by the department in connection with the sale shall be paid from such fund.

SECTION 1549. 84.09 (5) (c) 1. (intro.) of the statutes is amended to read:

84.09 (5) (c) 1. (intro.) Prior Subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), prior to conducting a public sale on a generally marketable surplus land parcel under par. (b), the department shall contact the county, municipality, and the local school district where the land parcel is located and the department of

natural resources to solicit interest in acquiring the parcel for public use. Upon notification from the department, the county, municipality, local school district, and department of natural resources must respond to the department, stating their interest in the land for public use, within 60 days. Failure to respond within 60 days constitutes noninterest in the land parcel.

SECTION 1550. 84.09 (5) (c) 2. (intro.) of the statutes is amended to read:

84.09 (5) (c) 2. (intro.) Except as provided in subd. 2m. and subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), if a county, a municipality, a local school district, or the department of natural resources expresses interest in acquiring the land for public use, the department shall offer the county, municipality, local school district, or department of natural resources the property at its appraised value if all of the following are true:

SECTION 1551. 84.09 (5) (c) 2m. (intro.) of the statutes is amended to read:

84.09 (5) (c) 2m. (intro.) If a county, municipality, or a local school district expresses interest in acquiring the land for public use related to transportation or infrastructure, the department may, subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), offer the county, municipality, or the local school district the property, for less than the appraised value of the property, if all of the following are true:

SECTION 1552. 84.09 (5m) of the statutes is amended to read:

84.09 (5m) Subject to the approval of the governor in the manner, scope, and form provided by sub. (5) (a), and subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), the department may convey lands or interests therein acquired pursuant to this section and improvements installed thereon to municipalities within whose limits such lands or interests therein are located. The conveyance of said lands or interests therein and improvements shall restrict the use of the premises by the municipality to the uses for which they were acquired, except that said lands or interests therein declared by the department to be excess may be so conveyed without restrictions as to use. This subsection shall apply only to the sale of property acquired by the department for a project that is completed before May 25, 2006. The department may sell property that is acquired by the department for a project that is completed after May 25, 2006, to a municipality under sub. (5) (c), as applicable.

SECTION 1553. 84.09 (6) of the statutes is amended to read:

84.09 (6) Lands Subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), lands held by any other state department or independent agency may, with the approval of the governor, be conveyed to the department in the manner prescribed by statute and, if none is prescribed, then by a conveyance authorized by appropriate

order or resolution of the head of the department or independent agency concerned.

SECTION 1554. 84.09 (9) of the statutes is repealed.

SECTION 1554m. 84.10355 of the statutes is created to read:

84.10355 Governor Patrick Lucey Highway. The department shall designate the route of STH 35 from the village of Ferryville in Crawford County to the city of Prairie du Chien in Crawford County as the "Governor Patrick Lucey Highway" in recognition and appreciation of Patrick J. Lucey, who served with distinction as both the governor of Wisconsin from 1971 to 1977 and as the U.S. Ambassador to Mexico from 1977 to 1979. The department shall mark this route, by erecting and maintaining appropriate signs, to clearly identify to motorists the route as the "Governor Patrick Lucey Highway."

SECTION 1555. 84.29 (5) of the statutes is amended to read:

84.29 (5) CONSTRUCTION OF GRADE SEPARATIONS AT INTERSECTIONS. In the furtherance of the public interest and general welfare of the state and the traveling public in the development of the interstate system, the department is authorized and empowered to construct grade separations at intersections of any interstate highway with other public highways and railroads and to change and adjust the lines of public highways and if necessary combine or relocate the same to adjust traffic service to grade separation structures. The entire cost of grade separations and relocations and alterations of local roads as so determined by the department shall be a part of the construction of and financed as a part of the cost of the interstate highway. The department may by agreement with a county or municipality or by order summarily vacate or relocate any town, county, city or village highway as part of the construction of an interstate highway but shall pay any damage legally payable under existing law to any property owner directly injured by the vacation or relocation of such street or highway. The department is empowered to enter into agreement with the unit of government having jurisdiction over the local highway relocated or altered as a part of the interstate highway improvement with respect to maintenance thereof, and in the absence of mutual agreement to the contrary, such relocated or altered highway shall be maintained by the unit of government having jurisdiction thereof before it was so relocated or altered, except any parts thereof which the department determines to be useful in the operation of or for access to the interstate highway, which parts shall be maintained by the state, subject to s. 84.07 (1r), as a part of the interstate highway. The action by the department relative to vacation and relocation or combining a public highway under jurisdiction of any county, town, city or village shall be conclusive.

SECTION 1556. 84.295 (6) of the statutes is amended to read:

84.295 (6) CONSTRUCTION OF GRADE SEPARATIONS AT INTERSECTIONS. In the furtherance of the public interest and general welfare of the state and the traveling public in the development of freeways or expressways, the department is authorized and empowered to construct grade separations at intersections of any freeway or expressway with other public highways and railroads and to change and adjust the lines of public highways and if necessary combine, relocate or extend the same to adjust traffic service to grade separation structures. The entire cost of grade separations and relocations, alterations or extensions of local roads as so determined by the department shall be a part of the construction of and financed as a part of the cost of the freeway or expressway. The department may by agreement with a county or municipality or by order summarily vacate or relocate any town, county, city or village highway as part of the construction of a freeway or expressway but shall pay any damage legally payable under existing law to any property owner directly injured by the vacation or relocation of such street or highway. The department is empowered to enter into agreement with the units of government having jurisdiction over a local highway relocated, altered or extended as a part of the freeway or expressway improvement with respect to maintenance thereof, and in the absence of mutual agreement to the contrary, such relocated, altered or extended highway shall be maintained by the unit of government having jurisdiction thereof before it was so relocated, altered or extended, except any parts thereof which the department determines to be useful in operation of or for access to the freeway or expressway, including structures over the freeway or expressway, which parts shall be maintained by the state, subject to s. 84.07 (1r), as a part of the freeway or expressway. The action by the department relative to vacation, relocation, extension or combining of a public highway under jurisdiction of any county, town, city or village shall be conclusive.

SECTION 1556m. 84.30 (5r) (title) of the statutes is amended to read:

84.30 (5r) (title) SIGNS NONCONFORMING UNDER LOCAL ORDINANCES THAT ARE REALIGNED RELOCATED BECAUSE OF STATE HIGHWAY PROJECTS.

SECTION 1556n. 84.30 (5r) (a) of the statutes is renumbered 84.30 (5r) (a) (intro.) and amended to read:

84.30 (5r) (a) (intro.) In this subsection, “realignment” means relocation on the same site.

SECTION 1556p. 84.30 (5r) (a) 1. of the statutes is created to read:

84.30 (5r) (a) 1. “Municipality” means a city, village, or town.

SECTION 1556q. 84.30 (5r) (a) 2. of the statutes is created to read:

84.30 (5r) (a) 2. “Relocation” means the dismantling and moving of a sign to a new location within the same municipality or the removal of a sign and erection of a

replacement sign, constructed of new materials, at a new location within the same municipality.

SECTION 1556r. 84.30 (5r) (b) of the statutes is amended to read:

84.30 (5r) (b) If a highway project of the department causes the realignment relocation of a sign that does not conform to a local ordinance, the realignment relocation shall not affect the sign’s nonconforming status under the ordinance.

SECTION 1556s. 84.30 (5r) (c) of the statutes is amended to read:

84.30 (5r) (c) If in connection with a highway project of the department the department proposes the realignment relocation or condemnation of a sign that does not conform to a local ordinance, the sign owner may elect to relocate the sign within the same municipality. If the sign owner does not make such an election and the department proposes the relocation of the sign, the department shall notify the governing body of the municipality or county where the sign is located and which adopted the ordinance of the sign’s proposed realignment relocation. Upon receiving this notice, the governing body may petition the department to acquire the sign and any real property interest of the sign owner. If the department succeeds in condemning the sign, the governing body that made the petition to the department shall pay to the department an amount equal to the condemnation award, less relocation costs for the sign that would have been paid by the department if the sign had been realigned relocated rather than condemned. Notwithstanding s. 86.30 (2) (a) 1. and (b) 1., 1g., and 1r., if the governing body fails to pay this amount, the department may reduce the municipality’s or county’s general transportation aid payment under s. 86.30 by an equal amount.

SECTION 1556t. 84.30 (5r) (e) of the statutes is created to read:

84.30 (5r) (e) If a highway project of the department causes the relocation of a sign that does not conform to a local ordinance, all of the following shall apply with respect to relocation of the sign:

1. The size of the sign face, and the number of sign faces on the sign, after relocation shall be the same as prior to relocation.

2. The height of the sign, as measured from road-grade level of the highway from which motorists are intended to view the sign, after relocation shall be equal to or greater than the height above road-grade prior to relocation.

3. The new location for the sign shall meet all requirements for a sign permit under this section, to the extent the department issues permits for signs.

SECTION 1557. 84.40 (2) (a) of the statutes is amended to read:

84.40 (2) (a) May Subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), may sell and convey to a nonprofit-sharing corporation any public right-

of-way available for highway purposes and any existing highways or other improvements thereon owned by the state or under the jurisdiction of the department for such consideration and upon such terms and conditions as the department deems in the public interest.

SECTION 1558. 84.555 (1m) of the statutes is amended to read:

84.555 (1m) Notwithstanding sub. (1) and ss. 84.51 and 84.59, the proceeds of general obligation bonds issued under s. 20.866 (2) (uum) are allocated for expenditure obligations under s. 84.95 and s. 84.014 and, the proceeds of general obligation bonds issued under s. 20.866 (2) (uup) may be used to fund expenditure obligations for the Marquette interchange reconstruction project under s. 84.014, for the reconstruction of the I 94 north-south corridor, as defined in s. 84.014 (5m) (ag) 1., for the reconstruction of the Zoo interchange, as defined in s. 84.014 (5m) (ag) 2., and for southeast Wisconsin freeway megaprojects under s. 84.0145, and for high-cost state highway bridge projects under s. 84.017, and the proceeds of general obligation bonds issued under s. 20.866 (2) (uur) may be used to fund expenditure obligations for southeast Wisconsin freeway megaprojects under s. 84.0145.

SECTION 1559. 84.59 (6) of the statutes is amended to read:

84.59 (6) The building commission may contract revenue obligations when it reasonably appears to the building commission that all obligations incurred under this section can be fully paid from moneys received or anticipated and pledged to be received on a timely basis. Except as provided in this subsection, the principal amount of revenue obligations issued under this section may not exceed ~~\$3,351,547,300~~ ~~\$3,768,059,300~~, excluding any obligations that have been defeased under a cash optimization program administered by the building commission, to be used for transportation facilities under s. 84.01 (28) and major highway projects for the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal amount, the building commission may contract revenue obligations under this section as the building commission determines is desirable to refund outstanding revenue obligations contracted under this section, to make payments under agreements or ancillary arrangements entered into under s. 18.55 (6) with respect to revenue obligations issued under this section, and to pay expenses associated with revenue obligations contracted under this section.

SECTION 1559w. 85.0205 of the statutes is created to read:

85.0205 Expenditures for aesthetic elements. (1) Except as provided in subs. (2) and (3), the department may not expend more than 1.5 percent of the project costs of any highway improvement project on elements that the department determines are primarily related to the aes-

thetic preferences of communities adjacent to the project, generally known as community sensitive solutions.

(2) Subsection (1) does not apply if any of the following apply:

(a) The elements are included in a federal record of decision or similar federal project approval issued prior to the effective date of this section [LRB inserts date].

(b) The inclusion of the elements is required to receive approval for the use of federal funds on the project.

(3) The department may expend more than the amount permitted under sub. (1) if the expenditures in excess of the amount permitted are reimbursed by another party.

SECTION 1560. 85.021 of the statutes is created to read:

85.021 Transportation alternatives program. (1) DEFINITIONS. In this section:

(a) "Eligible entity" has the meaning given in 23 USC 213 (c) (4) (B).

(b) "Transportation alternatives" has the meaning given in 23 USC 101 (a).

(2) PROGRAM. (a) The department may administer a program to award grants of assistance to any eligible entity for transportation alternatives activities consistent with federal regulations promulgated under 23 USC 213. The grants shall be awarded from the appropriations under s. 20.395 (2) (js), (jv), and (jx).

(b) Any project for which a grant is awarded under par. (a) shall be commenced within 4 years from the date that the grant is awarded. For purposes of this paragraph, a planning project is commenced when a planning study is begun and an infrastructure project is commenced when construction is begun.

SECTION 1561. 85.024 of the statutes is repealed.

SECTION 1562. 85.026 of the statutes is repealed.

SECTION 1563. 85.027 of the statutes is repealed.

SECTION 1564. 85.029 of the statutes is repealed.

SECTION 1564e. 85.063 (title) and (1) (intro.) and (b) of the statutes are repealed.

SECTION 1564m. 85.063 (1) (c) of the statutes is renumbered 182.017 (1g) (ct) and amended to read:

182.017 (1g) (ct) "Urban rail transit system" means a system, either publicly or privately owned, which ~~will provide~~ provides transportation by rail in a municipality to the public on a regular and continuing basis and which begins service on or after the effective date of this paragraph [LRB inserts date].

SECTION 1564s. 85.063 (2) and (3) of the statutes are repealed.

SECTION 1565. 85.09 (2) (a) of the statutes is amended to read:

85.09 (2) (a) The department of transportation shall have the first right to acquire, for present or future transportation or recreational purposes, any property used in

operating a railroad or railway, including land and rails, ties, switches, trestles, bridges, and the like located on that property, that has been abandoned. The department of transportation may, in connection with abandoned rail property, assign this right to a state agency, the board of regents of the University of Wisconsin System, any county or municipality, or any transit commission. Acquisition by the department of transportation may be by gift, purchase, or condemnation in accordance with the procedure under s. 32.05. In addition to its property management authority under s. 85.15, the department of transportation may, subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), lease and collect rents and fees for any use of rail property pending discharge of the department's duty to convey property that is not necessary for a public purpose. No person owning abandoned rail property, including any person to whom ownership reverts upon abandonment, may convey or dispose of any abandoned rail property without first obtaining a written release from the department of transportation indicating that the first right of acquisition under this subsection will not be exercised or assigned. No railroad or railway may convey any rail property prior to abandonment if the rail property is part of a rail line shown on the railroad's system map as in the process of abandonment, expected to be abandoned, or under study for possible abandonment unless the conveyance or disposal is for the purpose of providing continued rail service under another company or agency. Any conveyance made without obtaining such release is void. The first right of acquisition of the department of transportation under this subsection does not apply to any rail property declared by the department to be abandoned before January 1, 1977. The department of transportation may acquire any abandoned rail property under this section regardless of the date of its abandonment.

SECTION 1566. 85.09 (4) of the statutes is amended to read:

85.09 (4) ACQUISITION AND CONVEYANCE. Upon its own initiative, the department may determine at any time whether the rail property is abandoned, and whether it is in the best interest of the state to acquire the rail property. Within 90 days after being requested by any state agency, any railroad or any county or municipality in which the rail property is located, the department shall, subject to sub. (5) (b), make a determination of the abandonment status and, if found to be abandoned, shall determine whether it is in the best interest of the public to acquire the rail property. If it is determined to acquire the rail property or any part or interest therein, the department shall, within 180 days of the determination of its abandoned status, or the interstate commerce commission's final order permitting the abandonment, or the termination of any efforts to negotiate an agreement for continual operation of rail service on the line, whichever occurs last, determine the fair market value of the rail property

and acquire the rail property at a price deemed reasonable by the department or make a relocation order under s. 32.05. In making its determination, the department shall consider long-range potential for use of the rail property for restoration of railroad service and for other transportation related purposes. The department shall solicit the opinions of appropriate state agencies, affected counties and municipalities and other interested persons. The department shall give due consideration to an expressed desire by a state agency or an affected county or municipality to acquire, in whole or in part, the rail property under consideration. Subject to any prior action under s. 13.48 (14) (am) or 16.848 (1) and subject to sub. (6), all or part of any interest in abandoned rail property acquired by the department under this section or under s. 66.941 (7), 1975 stats., may be subsequently conveyed to another state agency or a county or municipality for transportational purposes, recreational purposes, scenic purposes or for the purpose of constructing a correctional institution, or to a railroad for continued railroad transportation operations when the railroad has operated on the rail property for 5 years and the department may make such conveyances for such purposes. Any determination of the department under this section that rail property is not abandoned shall not preclude the undertaking of a subsequent investigation and determination concerning the same rail property or any portion thereof. If at any time subsequent to the acquisition of rail property under this section the department determines that the rail property is not suitable for transportational purposes, recreational purposes, scenic purposes or for the purpose of constructing a correctional institution, or that the rail property or any interest therein may be conveyed to any other person on terms which are not inconsistent with the potential use of the rail property for transportational purposes, recreational purposes, scenic purposes or for the purpose of constructing a correctional institution or which yield a benefit, including financial benefits, to the state which outweighs the benefit derived from the rail property if used for transportational purposes, recreational purposes, scenic purposes or for the purpose of constructing a correctional institution, the department may convey the rail property or such interest therein, subject to any prior action under s. 13.48 (14) (am) or 16.848 (1) and subject to sub. (6). The department shall give notice of its intention to make the conveyance, and state and local units of government shall have the first 6 months in which to exercise their opportunity to acquire the rail property or interest therein. The railroad from which the rail property was acquired shall have the next 6 months in which to exercise its opportunity to reacquire the rail property or interest therein.

SECTION 1567. 85.09 (4i) of the statutes is amended to read:

85.09 (4i) DISPOSAL OF RAIL PROPERTY. The department, subject to any prior action under s. 13.48 (14) (am)

or 16.848 (1), shall sell at public or private sale rail property acquired under sub. (4) when the department determines that the rail property is not necessary for a public purpose and, if real property, the real property is not the subject of a petition under s. 16.310 (2). Upon receipt of the full purchase price, the department shall, by appropriate deed or other instrument, transfer the rail property to the purchaser. The funds derived from sales under this subsection shall be deposited in the transportation fund, and the expense incurred by the department in connection with the sale shall be paid from the appropriation under s. 20.395 (2) (bq). ~~This subsection does not apply to real property that is sold under s. 16.848.~~

SECTION 1568. 85.15 (1) of the statutes is amended to read:

85.15 (1) ~~The Subject to any prior action under s. 13.48 (14) (am) or 16.848 (1),~~ the department may improve, use, maintain or lease any property acquired for highway, airport or any other transportation purpose until the property is actually needed for any such purpose and may permit use of the property for purposes and upon such terms and conditions as the department deems in the public interest.

SECTION 1568m. 85.19 (1) of the statutes is amended to read:

85.19 (1) STANDARDS. The department, in consultation with the department of natural resources ~~under s. 281.33 (3) (a) 2.,~~ shall, by rule, establish standards for the control of soil erosion related to highway and bridge construction that is funded in whole or in part with state or federal funds. ~~At a minimum, the~~ The standards shall require the use of best management practices.

SECTION 1569b. 85.20 (4m) (a) 6. cm. of the statutes is amended to read:

85.20 (4m) (a) 6. cm. From the appropriation under s. 20.395 (1) (ht), the department shall pay ~~\$66,585,600 for aid payable for calendar year 2010, \$68,583,200 for aid payable for calendar year 2011, and \$61,724,900 for aid payable for calendar year years 2012 to 2014 and \$64,193,900 for calendar year 2015~~ and thereafter, to the eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses of \$80,000,000 or more. If the eligible applicant that receives aid under this subd. 6. cm. is served by more than one urban mass transit system, the eligible applicant may allocate the aid between the urban mass transit systems in any manner the eligible applicant considers desirable.

SECTION 1571d. 85.20 (4m) (a) 6. d. of the statutes is amended to read:

85.20 (4m) (a) 6. d. From the appropriation under s. 20.395 (1) (hu), the department shall pay ~~\$17,496,400 for aid payable for calendar year 2010, \$18,021,300 for aid payable for calendar year 2011, and \$16,219,200 for aid payable for calendar year years 2012 to 2014 and \$16,868,000 for calendar year 2015~~ and thereafter, to the

eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000. If the eligible applicant that receives aid under this subd. 6. d. is served by more than one urban mass transit system, the eligible applicant may allocate the aid between the urban mass transit systems in any manner the eligible applicant considers desirable.

SECTION 1574. 85.20 (4m) (a) 7. a. of the statutes is amended to read:

85.20 (4m) (a) 7. a. From the appropriation under s. 20.395 (1) (hr), beginning with aid payable for calendar year 2002 and for each calendar year thereafter, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an urbanized area having a population as shown in the ~~2000~~ 2010 federal decennial census of at least 50,000 or receiving federal mass transit aid for such area, and not specified in subd. 6.

SECTION 1576. 85.20 (4m) (a) 7. b. of the statutes is amended to read:

85.20 (4m) (a) 7. b. For the purpose of making allocations under subd. 7. a., the amounts for aids are ~~\$25,099,500 in calendar year 2010, \$25,852,500 in calendar year 2011, and \$23,267,200 in calendar year years 2012 and 2013, \$23,544,900 in calendar year 2014, and \$24,486,700 in calendar year 2015~~ and thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.

SECTION 1577. 85.20 (4m) (a) 8. a. of the statutes is amended to read:

85.20 (4m) (a) 8. a. From the appropriation under s. 20.395 (1) (hs), beginning with aid payable for calendar year 2002 and for each calendar year thereafter, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an area having a population as shown in the ~~2000~~ 2010 federal decennial census of less than 50,000 or receiving federal mass transit aid for such area.

SECTION 1579. 85.20 (4m) (a) 8. b. of the statutes is amended to read:

85.20 (4m) (a) 8. b. For the purpose of making allocations under subd. 8. a., the amounts for aids are ~~\$5,681,600 in calendar year 2010, \$5,852,200 in calendar year 2011, and \$5,267,000 in calendar year years 2012 and 2013, \$4,989,300 in calendar year 2014, and \$5,188,900 in calendar year 2015~~ and thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.

SECTION 1581. 85.63 of the statutes is created to read:

85.63 Surveying reference station system. (1) The department shall administer a surveying reference station system consisting of all of the following:

(a) A passive system consisting of a network of monuments located throughout the state that are used to generate latitude, longitude, and elevation data.

(b) An active surveying reference station system consisting of reference stations statewide that continuously transmit global positioning system data to a system server, and the server that receives and processes the data received from the reference stations.

(2) The department may charge a fee for providing access to the system under sub. (1) in an amount to be established by rule. All fees received under this subsection shall be deposited in the general fund and credited to the appropriation account under s. 20.395 (3) (jg).

SECTION 1581t. 86.19 (1g) of the statutes is created to read:

86.19 (1g) The department shall erect and maintain 3 directional signs, one viewable from the southbound lane of I 43 near the Highland Avenue and 11th Street exit in Milwaukee County, one viewable from the northbound lane of I 43 near the Michigan Street and 10th Street exit in Milwaukee County, and one viewable from the eastbound lane of I 794 near the James Lovell Street and St. Paul Avenue exit in Milwaukee County, for the Milwaukee Central Library. Each sign shall contain the words "Historic Milwaukee Public Library." The department may not charge any fee related to any sign erected and maintained under this subsection.

SECTION 1581m. 86.195 (3) (b) 3. of the statutes is amended to read:

86.195 (3) (b) 3. Fifty percent of the sales price, as defined in s. 77.51 (15b), of the business is from the sale of food and food ingredients, as defined in s. 77.51 (3t), that are taxable under subch. III of ch. 77 or that are bakery items produced by the seller; and

SECTION 1581q. 86.30 (2) (a) 3. of the statutes is amended to read:

86.30 (2) (a) 3. For each mile of road or street under the jurisdiction of a municipality as determined under s. 86.302, the mileage aid payment shall be ~~\$2,055 in calendar year 2010 and \$2,117 in calendar year 2011~~ years 2013 and 2014 and \$2,202 in calendar year 2015 and thereafter.

SECTION 1581s. 86.30 (9) (b) of the statutes is amended to read:

86.30 (9) (b) For the purpose of calculating and distributing aids under sub. (2), the amounts for aids to counties are ~~\$101,375,500 in calendar year 2010, \$104,416,800 in calendar year 2011, and \$94,615,600 in calendar year 2012~~ years 2013 and 2014 and \$98,400,200 in calendar year 2015 and thereafter. These amounts, to the extent practicable, shall be used to determine the statewide county average cost-sharing percentage in the particular calendar year.

SECTION 1581u. 86.30 (9) (c) of the statutes is amended to read:

86.30 (9) (c) For the purpose of calculating and distributing aids under sub. (2), the amounts for aids to municipalities are ~~\$318,939,100 in calendar year 2010, \$328,507,300 in calendar year 2011, and \$308,904,300 in calendar year 2012~~ years 2013 and 2014 and \$321,260,500 in calendar year 2015 and thereafter. These amounts, to the extent practicable, shall be used to determine the statewide municipal average cost-sharing percentage in the particular calendar year.

SECTION 1582. 86.34 (title) of the statutes is amended to read:

86.34 (title) Flood Disaster damage aids.

SECTION 1583. 86.34 (1) of the statutes is renumbered 86.34 (1m), and 86.34 (1m) (a) and (b), as renumbered, are amended to read:

86.34 (1m) (a) When any ~~public highway, street, alley or bridge not on the state trunk highway system~~ is damaged by ~~flood~~ a disaster, the county highway committee, or the governing body of the municipality having jurisdiction over the maintenance ~~thereof of the highway~~, may adopt a petition for aid under this section and file a certified copy ~~thereof of the petition~~ with the department. To be eligible for aid the petition shall be filed not later than 2 months after the occurrence of the ~~flood~~ disaster damage, except as provided in par. (b). All such petitions shall state the dates on which the ~~flood~~ disaster damage occurred and as nearly as practical state the location, nature, and extent of the damage.

(b) The department may extend the filing deadline under par. (a) if it appears reasonably likely that federal disaster aid may be forthcoming or when widespread or continuous ~~flooding~~ disaster damage makes an evaluation of ~~flood~~ damage difficult.

SECTION 1584. 86.34 (1g) of the statutes is created to read:

86.34 (1g) In this section:

(a) "Catastrophic highway failure" means the sudden failure of a major element or segment of the highway system due to a cause that is external to a highway, but does not include any failure primarily attributable to gradual and progressive deterioration or lack of proper maintenance of a highway.

(b) "Disaster" means any of the following:

1. A severe storm, flood, fire, tornado, mudslide, or other natural event external to a highway or a catastrophic highway failure.

2. An event or recurring damage caused by any governmental unit or person acting under the direction or approval of, or permit issued by, any governmental unit and in response to an event described in subd. 1.

(c) "Governmental unit" means the state or any state agency, as defined in s. 20.001 (1); any county, city, village, town, or other political subdivision of the state; or the federal government or any of its agencies.

(d) "Highway" means a highway, as defined in s. 340.01 (22), that is not on the state trunk highway system.

SECTION 1585. 86.34 (2) of the statutes is amended to read:

86.34 (2) The department shall make such investigation as it deems necessary and within 6 months from the date of filing the petition shall make its determination as to the granting of aid, the amount thereof, and the conditions under which it is granted. In making its determination the department shall cause an estimate to be made of the cost of repairing or replacing the facilities damaged or destroyed by the flood to standards and efficiency similar to those ~~previously existing~~ immediately before the damage or destruction, and also an estimate of the cost of reconstructing the facilities to a higher type or improving any such facilities if determined to be warranted and advisable. Except as provided in ~~sub. subs. (2m) and (6)~~, the amount of aid payable for damage caused by a disaster described in sub. (1g) (b) 1. shall be ~~three-fourths~~ 75 percent of the cost of repair or replacement to standards similar to those ~~previously existing~~ immediately before the damage or destruction, plus 50% of the increased cost of the reconstruction to a higher type or the improvement of any of the facilities. Except as provided in subs. (2m) and (6), the amount of aid payable for damage caused by a disaster described in sub. (1g) (b) 2. shall be 70 percent of the cost of repair or replacement to standards similar to those existing immediately before the damage or destruction. The department may revise estimates on the basis of additional facts. The county, town, village, or city shall pay the remainder of the cost not allowed as aid, but this shall not invalidate any other provision of the statutes whereby the cost may be shared by the county and the town, village, or city.

SECTION 1586. 86.34 (2m) of the statutes is amended to read:

86.34 (2m) ~~If Subject to sub. (6), if~~ the department's estimate under sub. (2) of the cost of repair or improvement of the facilities determined by the department to be eligible for aid is \$15,000 or less, the department shall offer the petitioner an amount of aid equal to 75% of the total amount of the department's estimate for damage caused by a disaster described in sub. (1g) (b) 1. or 70 percent of the total amount of the department's estimate for damage caused by a disaster described in sub. (1g) (b) 2. If the petitioner accepts aid under this subsection, the aid shall be paid to the petitioner or, subject to sub. (5), the county, and no other form of aid is available under this section for the repair or improvement of such facilities.

SECTION 1587. 86.34 (6) of the statutes is created to read:

86.34 (6) (a) The department may not pay aid under this section in excess of \$1,000,000, in connection with disaster damage resulting from a single disaster, unless the payment of aid is approved by the governor and approved as provided in par. (b).

(b) If the department proposes to pay aid under this section in excess of \$1,000,000, in connection with disaster damage resulting from a single disaster, the department shall notify the joint committee on finance in writing of the proposed payment. If the cochairpersons of the committee do not notify the department that the committee has scheduled a meeting for the purpose of reviewing the proposed payment within 14 working days after the date of the department's notification, the department may consider the proposed payment approved for purposes of par. (a). If, within 14 working days after the date of the department's notification, the cochairpersons of the committee notify the department that the committee has scheduled a meeting for the purpose of reviewing the proposed payment, the proposed payment is not approved for purposes of par. (a) unless it is expressly approved by the committee.

SECTION 1587m. 86.34 (7) of the statutes is created to read:

86.34 (7) Beginning in the 2nd fiscal year of the 2013-15 fiscal biennium, and in the 2nd fiscal year of each fiscal biennium thereafter, the department shall calculate the amount of aid paid under this section, during the biennium, in excess of \$1,000,000, in connection with disaster damage resulting from a single disaster. The amount calculated under this subsection shall be transferred under s. 20.855 (4) (fr) from the general fund to the transportation fund in the 2nd fiscal year of each fiscal biennium.

SECTION 1587p. 91.01 (15) (intro.) of the statutes is amended to read:

91.01 (15) (intro.) "Farmland preservation agreement" means any of the following agreements between an owner of land and the department under which the owner agrees to restrict the use of land in return for tax credits or grants:

SECTION 1587pb. 91.04 (2) (intro.) of the statutes is amended to read:

91.04 (2) (intro.) A review and analysis of relevant information related to the farmland preservation program under this chapter and associated tax credit claims under subch. IX of ch. 71 and grant applications under s. 91.90, including information related to all of the following:

SECTION 1587pc. 91.04 (2) (b) of the statutes is amended to read:

91.04 (2) (b) Tax credit claims by landowners and grants paid to landowners, including the number of claimants and applicants for grants, the amount of credits claimed and grants paid, acreage covered by tax credit claims and grant applications, the amount of credits claimed and grant applications made under zoning ordinances and under farmland preservation agreements, and relevant projections and trends.

SECTION 1587pd. 91.60 (3) (c) of the statutes is amended to read:

91.60 (3) (c) The department and an owner of land who entered into a farmland preservation agreement before July 1, 2009, may agree to modify the farmland preservation agreement in order to allow the owner to claim the tax credit under s. 71.613 for a taxable year beginning before January 1, 2014, rather than the tax credit for which the owner would otherwise be eligible. The department and an owner of land who entered into a farmland preservation agreement before July 1, 2009, may agree to modify the farmland preservation agreement in order to allow the owner to receive a grant under s. 91.90 rather than the tax credit to which the owner would otherwise be eligible.

SECTION 1587p. 91.64 (1) of the statutes is amended to read:

91.64 (1) **SUBMITTING AN APPLICATION.** An owner who wishes to enter into a farmland preservation agreement shall submit an application signed by the owner and each person required to be identified under sub. (2) (f), on a form provided by the department, to the county clerk of the county in which the land is located.

SECTION 1587pg. 91.64 (2) (g) of the statutes is repealed.

SECTION 1587q. 91.80 of the statutes is amended to read:

91.80 Soil and water conservation by persons claiming tax credits or applying for grants. An owner claiming farmland preservation tax credits under s. 71.613 or applying for a grant under s. 91.90 shall comply with applicable land and water conservation standards promulgated by the department under ss. 92.05 (3) (c) and (k), 92.14 (8), and 281.16 (3) (b) and (c).

SECTION 1587r. 91.82 (1) (b) of the statutes is amended to read:

91.82 (1) (b) For the purpose of par. (a), a county land conservation committee shall inspect each farm for which the owner claims farmland preservation tax credits under subch. IX of ch. 71 or applies for grants under s. 91.90 at least once every 4 years.

SECTION 1587s. 91.82 (2) (b) of the statutes is amended to read:

91.82 (2) (b) A county land conservation committee shall provide to the department of revenue and the department of agriculture, trade and consumer protection a copy of each notice of noncompliance issued under par. (a).

SECTION 1587t. Subchapter VII of chapter 91 [precedes 91.90] of the statutes is created to read:

CHAPTER 91

SUBCHAPTER VII

FARMLAND PRESERVATION GRANTS

91.90 Farmland preservation grants. (1) **DEFINITIONS.** In this section:

(a) "Eligible farm" means a farm that has produced at least \$6,000 in gross farm revenues during the taxable year to which an application relates or, in the taxable year

to which the application relates and the 2 immediately preceding taxable years, at least \$18,000 in gross farm revenues.

(b) "Household" means an individual and his or her spouse and all minor dependents.

(c) "Qualifying acres" means the number of acres of an eligible farm that correlate to an applicant's percentage of ownership interest in the eligible farm to which one of the following applies:

1. The eligible farm is wholly or partially covered by a farmland preservation agreement, except that if the eligible farm is only partially covered, the qualifying acres calculation includes only those acres that are covered by a farmland preservation agreement.

2. The eligible farm is located in a farmland preservation zoning district at the end of the taxable year to which the application relates.

3. If the applicant transferred the applicant's ownership interest in the eligible farm during the taxable year to which the application relates, the eligible farm was wholly or partially covered by a farmland preservation agreement, or the eligible farm was located in a farmland preservation zoning district, on the date on which the applicant transferred the ownership interest. For the purposes of this subdivision, a land contract is a transfer of ownership interest.

(2) **ELIGIBLE APPLICANT.** An owner of farmland, domiciled in this state during the entire taxable year to which an application under this section relates, is eligible for a grant under this section, subject to the following:

(a) If 2 or more individuals of a household are able to qualify individually as an applicant, they may determine between them who the applicant will be. If they are unable to agree, the matter shall be referred to the secretary of agriculture, trade and consumer protection, whose decision is final.

(b) If any person in a household has claimed or will claim credit under subch. VIII of ch. 71, all persons from that household are ineligible to receive a grant under this section for the year to which the credit under subch. VIII of ch. 71 pertains.

(c) For partnerships, except publicly traded partnerships treated as corporations under s. 71.22 (1k), each individual partner is an eligible applicant.

(d) For limited liability companies, except limited liability companies treated as corporations under s. 71.22 (1k), each individual member is an eligible applicant.

(e) For purposes of filing an application under this section, the personal representative of an estate and the trustee of a trust are considered owners of farmland. The estate of a person who is a nonresident of this state on the person's date of death, a trust created by a nonresident person, a trust that receives Wisconsin real property from a nonresident person, or a trust in which a nonresident settlor retains a beneficial interest is not an eligible applicant under this section.

(f) For purposes of this section, when land is subject to a land contract, the eligible applicant is the vendee under the contract.

(g) For purposes of this section, when a guardian has been appointed in this state for a ward who owns the farmland, the eligible applicant is the guardian on behalf of the ward.

(h) For a tax-option corporation, each individual shareholder is an eligible applicant.

(3) GRANTS. Subject to sub. (5) and the limitations and conditions in sub. (4), if a person who is an eligible applicant under sub. (2) applies for a grant under this section, the department shall pay the person a grant in an amount calculated by multiplying the number of the person's qualifying acres by one of the following:

(a) Ten dollars, if the qualifying acres are located in a farmland preservation zoning district and are also subject to a farmland preservation agreement that is entered into after July 1, 2009.

(b) Seven dollars and 50 cents, if the qualifying acres are located in a farmland preservation zoning district but are not subject to a farmland preservation agreement that is entered into after July 1, 2009.

(c) Five dollars, if the qualifying acres are subject to a farmland preservation agreement that is entered into after July 1, 2009, but are not located in a farmland preservation zoning district.

(4) LIMITATIONS AND CONDITIONS. (a) The department may not pay a grant under this section unless all of the following apply:

1. The grant relates to a taxable year that begins after December 31, 2013.

2. The applicant certifies to the department that the applicant has paid, or is legally responsible for paying, the property taxes levied against the qualifying acres to which the application relates.

3. The applicant certifies to the department that at the end of the taxable year to which the application relates or on the date on which the person transferred the person's ownership interest in the eligible farm, if the transfer occurs during the taxable year to which the application relates, there was no outstanding notice of noncompliance issued against the eligible farm under s. 91.82 (2).

4. The applicant submits to the department a certification of compliance with soil and water conservation standards, as required by s. 91.80, issued by the county land conservation committee unless, in the last preceding year, the applicant received a tax credit under ss. 71.57 to 71.61 or s. 71.613 or a grant under this section for the same farm.

(b) If an eligible farm is jointly owned by 2 or more persons who file separate income or franchise tax returns, each person may receive a grant under this section based on the person's ownership interest in the eligible farm.

(c) If a person acquires or transfers ownership of an eligible farm during a taxable year for which an applica-

tion may be filed under this section, the person may apply for a grant under this section based on the person's liability for the property taxes levied on the person's qualifying acres for the taxable year to which the application relates.

(d) A person shall apply for a grant under this section on a form prepared by the department and shall submit any documentation required by the department. On the application form, the applicant shall certify all of the following:

1. The number of qualifying acres for which the application is made.

2. The location and tax parcel number for each parcel on which the qualifying acres are located.

3. That the qualifying acres are covered by a farmland preservation agreement or located in a farmland preservation zoning district, or both.

4. That the qualifying acres are part of an eligible farm that complies with applicable state soil and water conservation standards, as required by s. 91.80.

(e) A person is not eligible for a grant under this section unless the person applies for the grant within one year after the end of the taxable year to which the application relates.

(5) INELIGIBILITY DUE TO FRAUDULENT OR RECKLESS APPLICATION. (a) In this subsection:

1. "Fraudulent application" means an application for a grant under this section, filed by a person, that is false or excessive and filed with fraudulent intent, as determined by the department.

2. "Reckless application" means an application for a grant under this section, filed by a person, that is improper, due to reckless or intentional disregard of the provisions of this section or of rules of the department, as determined by the department.

(b) 1. A person who files a fraudulent application may not file an application for a grant under this section for 10 successive taxable years, beginning with the taxable year that begins immediately after the taxable year to which the fraudulent application relates.

2. A person who files a reckless application may not file an application for a grant under this section for 2 successive taxable years, beginning with the taxable year that begins immediately after the taxable year to which the reckless application relates.

(c) After the period described under par. (b) during which a person may not file an application for a grant under this section, he or she may file an application for a grant under this section, subject to any requirements that the department may impose on the individual to demonstrate that he or she is eligible for the grant.

SECTION 1587u. 92.14 (2) (e) of the statutes is amended to read:

92.14 (2) (e) Promoting soil and water conservation by persons claiming farmland preservation tax credits

under subch. IX of ch. 71 or applying for grants under s. 91.90.

SECTION 1587v. 92.14 (3) (a) 1. of the statutes is amended to read:

92.14 (3) (a) 1. Compliance with soil and water conservation requirements applicable to persons claiming farmland preservation tax credits under subch. IX of ch. 71 or applying for grants under s. 91.90.

SECTION 1587w. 92.14 (3) (d) of the statutes is amended to read:

92.14 (3) (d) Implementing land and water resource management projects undertaken to comply with soil and water conservation requirements applicable to persons claiming farmland preservation tax credits under subch. IX of ch. 71 or applying for grants under s. 91.90.

SECTION 1588. 93.02 of the statutes is amended to read:

93.02 Staff. The secretary shall appoint all staff necessary for the carrying out of the duties of the department, all of whom shall be under the classified service except the deputy secretary, the ~~executive~~ deputy secretary, and, subject to s. 230.08 (4) (a), the administrators of divisions. Each such deputy secretary, ~~executive~~ deputy secretary, or administrator shall be appointed by the secretary with the approval of the board.

SECTION 1589. 93.135 (title) of the statutes is amended to read:

93.135 (title) License denial, nonrenewal, suspension or restriction based on failure to pay support or taxes.

SECTION 1590. 93.135 (1) (rg) of the statutes is created to read:

93.135 (1) (rg) A certification or registration under s. 168.23 (3).

SECTION 1591. 93.135 (4) of the statutes is created to read:

93.135 (4) The department shall deny an application for the issuance or renewal of certification or registration under s. 168.23 (3), or shall suspend or restrict such a certification or registration, if the department of revenue certifies under s. 73.0301 that the holder of the certification or registration is liable for delinquent taxes.

SECTION 1592. 93.40 (1) (g) of the statutes is amended to read:

93.40 (1) (g) Promote the growth of the dairy industry through research, planning, and assistance, including grants and loans to dairy producers and grants to persons operating processing plants.

SECTION 1592g. 93.48 (1) of the statutes is amended to read:

93.48 (1) The department may award grants from the appropriation under s. 20.115 (4) (am) to individuals or organizations to fund projects that are designed to increase the sale of agricultural products grown in this state that are purchased in close proximity to where they are produced. The department may not award a grant

under this section unless the applicant contributes matching funds equal to at least 50 percent of the costs of the project. The department shall promulgate rules for the program under this section.

SECTION 1593. 93.60 of the statutes is repealed.

SECTION 1593gd. 94.64 (3r) (b) of the statutes is amended to read:

94.64 (3r) (b) Beginning with the license year that begins on August 15, ~~2007~~ 2013, a person applying for a license under sub. (3) shall pay the following agricultural chemical cleanup surcharges, unless the department establishes different surcharges under s. 94.73 (15) ~~after October 27, 2007:~~

1. For each business location and each mobile unit that the applicant uses to manufacture fertilizer in this state, other than a business location or mobile unit that is also licensed under s. 94.685 or 94.703, \$14 ~~\$11.20.~~

2. If the applicant distributes, but does not manufacture, fertilizer in this state, \$14 ~~\$11.20.~~

SECTION 1593gh. 94.64 (4) (a) 1. of the statutes is amended to read:

94.64 (4) (a) 1. A basic fee of ~~23~~ 30 cents per ton for fertilizer sold or distributed beginning on ~~October 29, 1999~~ July 1, 2001, and ending on June 30, ~~2001~~ 2012, and ~~30~~ 23 cents per ton for fertilizer sold or distributed after June 30, ~~2001~~ 2012, with a minimum fee of \$25.

SECTION 1593gj. 94.64 (4) (a) 2. of the statutes is amended to read:

94.64 (4) (a) 2. A research fee of ~~40~~ 17 cents per ton, with a minimum fee of \$1.

SECTION 1593gm. 94.64 (4) (a) 5. of the statutes is amended to read:

94.64 (4) (a) 5. An agricultural chemical cleanup surcharge of ~~44~~ 35 cents per ton on all fertilizer that the person sells or distributes in this state after June 30, ~~2007~~ 2014, unless the department establishes a different surcharge under s. 94.73 (15) ~~after October 27, 2007.~~

SECTION 1593he. 94.681 (3) (a) of the statutes is amended to read:

94.681 (3) (a) If the applicant sells less than \$25,000 of the product during the payment period for use in this state, ~~\$3.50~~ \$2.80.

SECTION 1593hg. 94.681 (3) (b) of the statutes is amended to read:

94.681 (3) (b) If the applicant sells at least \$25,000 but less than \$75,000 of that product during the payment period for use in this state, ~~\$120~~ \$96.

SECTION 1593hi. 94.681 (3) (c) of the statutes is amended to read:

94.681 (3) (c) If the applicant sells at least \$75,000 of that product during the payment period for use in this state, an amount equal to ~~0.75~~ 0.60 percent of gross revenues from sales of the product during the payment period for use in this state.

SECTION 1593ic. 94.685 (3) (a) 2. of the statutes is amended to read:

94.685 (3) (a) 2. An agricultural chemical cleanup surcharge of \$28 ~~\$22.40~~, unless the department establishes a different surcharge under s. 94.73 (15) ~~after October 27, 2007~~.

SECTION 1593im. 94.703 (3) (a) 2. of the statutes is amended to read:

94.703 (3) (a) 2. An agricultural chemical cleanup surcharge of \$38 ~~\$30.40~~, unless the department establishes a different surcharge under s. 94.73 (15) ~~after October 27, 2007~~.

SECTION 1593is. 94.704 (3) (a) 2. of the statutes is amended to read:

94.704 (3) (a) 2. An agricultural chemical cleanup surcharge of \$14 ~~\$11.20~~, unless the department establishes a different surcharge under s. 94.73 (15) ~~after October 27, 2007~~.

SECTION 1593km. 94.73 (3m) (w) of the statutes is created to read:

94.73 (3m) (w) The cost of corrective action taken in response to a discharge from a bulk storage facility, owned or operated by a person who manufactures or distributes fertilizer or pesticide, that is located on property on which no bulk storage facility was located before the effective date of this paragraph [LRB inserts date], unless the person filed construction plans for the bulk storage facility with the department before the effective date of this paragraph [LRB inserts date].

SECTION 1593L. 94.73 (9) of the statutes is repealed.

SECTION 1593v. 98.04 (2) of the statutes is amended to read:

98.04 (2) A municipality that is required to establish a department of weights and measures under sub. (1) may contract with the department of agriculture, trade, and consumer protection to enforce the provisions of this chapter within the municipality's jurisdiction instead of establishing its own department if the department of agriculture, trade and consumer protection agrees to enter into such a contract. The department of agriculture, trade and consumer protection may charge the municipality fees sufficient to cover the department's costs under the contract. A municipality may recover an amount not to exceed the cost of these fees by assessing fees on the persons who receive services under the weights and measures program. A municipality that is required to establish a department of weights and measures under sub. (1) may contract with a private weights and measures service provider licensed under s. 98.18 to enforce the provisions of this chapter within the municipality's jurisdiction instead of establishing its own department. A municipality may recover an amount not to exceed the cost it incurs under a contract with a private weights and measures service provider by assessing fees on the persons who receive services under the weights and measures program.

SECTION 1594. 98.246 (1) of the statutes is amended to read:

98.246 (1) In this section, "petroleum products" has the meaning given under s. ~~168.03~~ 168.01 (3).

SECTION 1594g. 100.209 (2) (e) 1. of the statutes is repealed.

SECTION 1594r. 100.209 (2) (e) 2. of the statutes is renumbered 100.209 (2) (e) and amended to read:

100.209 (2) (e) If a multichannel video provider intends to disconnect a subscriber's video programming service, or a portion of that service, the multichannel video provider shall give the subscriber at least 10 days' advance written notice of the disconnection. A multichannel video provider is not required to give the notice under this ~~subdivision~~ paragraph if the disconnection is requested by the subscriber, is necessary to prevent theft of video programming service or is necessary to reduce or prevent signal leakage, as described in 47 CFR 76.611.

SECTION 1595. 101.02 (18m) of the statutes is renumbered 93.06 (1pm) and amended to read:

93.06 (1pm) TESTING OF PETROLEUM PRODUCTS. The department may perform, or contract for the performance of, testing of petroleum products other than testing provided under ch. 168. The department may establish a schedule of fees for such petroleum product testing services. The department shall credit all revenues received from fees established under this subsection to the appropriation account under s. ~~20.165 (2) (ga)~~ 20.115 (1) (gc). Revenues from fees established under this subsection may be used by the department to pay for testing costs, including laboratory supplies and equipment amortization, for such products.

SECTION 1597. 101.02 (20) (a) of the statutes is amended to read:

101.02 (20) (a) For purposes of this subsection, "license" means a license, permit, or certificate of certification or registration issued by the department for an occupation or profession under s. ~~101.09 (3) (e), 101.122 (2) (c), 101.143 (2) (g), 101.147, 101.15 (2) (e), 101.16 (3g), 101.17, 101.178 (2) or (3) (a), 101.63 (2) or (2m), 101.653, 101.73 (5) or (6), 101.82 (1m), (1v), and (2), 101.935, 101.95, 101.951, 101.952, 101.96 (2), 101.985 (1) to (3), 145.02 (4), 145.035, 145.045, 145.15, 145.16, 145.165, 145.17, 145.175, 145.18, or 167.10 (6m) or under rules promulgated under ch. 101 or 145.~~

SECTION 1598. 101.02 (21) (a) of the statutes is amended to read:

101.02 (21) (a) In this subsection, "license" means a license, permit, or certificate of certification or registration issued by the department for an occupation or profession under s. ~~101.09 (3) (e), 101.122 (2) (c), 101.143 (2) (g), 101.147, 101.15 (2) (e), 101.16 (3g), 101.17, 101.178 (2) or (3) (a), 101.63 (2) or (2m), 101.653, 101.73 (5) or (6), 101.82 (1m), (1v), and (2), 101.935, 101.95, 101.951, 101.952, 101.96 (2), 101.985 (1) to (3), 145.02 (4), 145.035, 145.045, 145.15, 145.16, 145.165, 145.17, 145.175, 145.18, or 167.10 (6m) or under rules promulgated under ch. 101 or 145.~~

SECTION 1599. 101.02 (24) (a) 2. of the statutes is amended to read:

101.02 (24) (a) 2. "License" means a license, permit, or certificate of certification or registration issued by the department for an occupation or profession under s. ~~101.09 (3) (e), 101.122 (2) (c), 101.143 (2) (g), 101.147, 101.15 (2) (e), 101.16 (3g), 101.17, 101.177 (4) (a), 101.178 (2) or (3) (a), 101.63 (2) or (2m), 101.653, 101.654, 101.73 (5) or (6), 101.82 (1m), (1v), and (2), 101.935, 101.95, 101.951, 101.952, 101.985 (1) to (3), 145.02 (4), 145.035, 145.045, 145.15, 145.16, 145.165, 145.17, 145.175, 145.18, or 167.10 (6m) or under rules promulgated under ch. 101 or 145.~~

SECTION 1599n. 101.055 (2) (a) of the statutes is amended to read:

101.055 (2) (a) "Agency" means an office, department, independent agency, authority, institution, association, society, or other body in state government created or authorized to be created by the constitution or any law, and includes the legislature and the courts, ~~but excludes the Health Insurance Risk-Sharing Plan Authority.~~

SECTION 1599p. 101.055 (3) (a) of the statutes is amended to read:

101.055 (3) (a) The department shall adopt, by administrative rule, standards to protect the safety and health of public employees. The standards shall provide protection at least equal to that provided to private sector employees under standards promulgated by the federal occupational safety and health administration, but no rule may be adopted by the department which defines a substance as a "toxic substance" solely because it is listed in the latest printed edition of the national institute for occupational safety and health registry of toxic effects of chemical substances. The department shall revise the safety and health standards adopted for public employees as necessary to provide protection at least equal to that provided to private sector employees under federal occupational safety and health administration standards, except as otherwise provided in this paragraph. Notwithstanding ss. 35.93 and 227.21, if the standards adopted by the department are identical to regulations adopted by a federal agency, the standards need not be ~~published in full in the Wisconsin administrative code and register as provided in ss. 35.93 and 227.21 if the identical federal regulations are made available to the public at a reasonable cost, and promulgated in accordance with ch. 227, except s. 227.21, and distributed in accordance with s. 35.84. The department may provide to the legislative reference bureau one or more Web addresses to provide electronic access to any standards adopted under this paragraph for publication in conjunction with the publication of the Wisconsin administrative code and register under s. 35.93.~~

SECTION 1600. 101.09 (title) of the statutes is repealed.

SECTION 1601. 101.09 (1) (intro.) of the statutes is renumbered 168.21 (intro.) and amended to read:

168.21 Definitions. (intro.) In this section ~~subchapter:~~

SECTION 1602. 101.09 (1) (a) of the statutes is renumbered 168.21 (1).

SECTION 1603. 101.09 (1) (am) of the statutes is renumbered 168.21 (3).

SECTION 1604. 101.09 (1) (b) of the statutes is renumbered 168.21 (4).

SECTION 1605. 101.09 (1) (c) of the statutes is renumbered 168.21 (5).

SECTION 1606. 101.09 (1) (cm) of the statutes is renumbered 168.21 (6).

SECTION 1607. 101.09 (1) (d) of the statutes is renumbered 168.21 (7).

SECTION 1608. 101.09 (2) (title) of the statutes is renumbered 168.22 (title).

SECTION 1609. 101.09 (2) (a) of the statutes is renumbered 168.22 (1) and amended to read:

168.22 (1) Except as provided under pars. ~~(b) to (d) subs. (2) to (5),~~ every person who constructs, owns or controls a tank for the storage, handling or use of liquid that is flammable or combustible or a federally regulated hazardous substance shall comply with the standards adopted under ~~sub. (3) s. 168.23.~~

SECTION 1610. 101.09 (2) (b) of the statutes is renumbered 168.22 (2) and amended to read:

168.22 (2) This ~~section subchapter~~ does not apply to storage tanks which require a hazardous waste license under s. 291.25.

SECTION 1611. 101.09 (2) (c) of the statutes is renumbered 168.22 (3) and amended to read:

168.22 (3) This ~~section subchapter~~ does not apply to storage tanks which are installed above ground level and which are less than 5,000 gallons in capacity.

SECTION 1612. 101.09 (2) (cm) (intro.) of the statutes is renumbered 168.22 (4) (intro.) and amended to read:

168.22 (4) (intro.) Any rules promulgated under ~~sub. (3) s. 168.23~~ requiring an owner to test the ability of a storage tank, connected piping or ancillary equipment to prevent an inadvertent release of a stored substance do not apply to storage tanks that satisfy all of the following:

SECTION 1613. 101.09 (2) (cm) 1. to 3. of the statutes are renumbered 168.22 (4) (a) to (c).

SECTION 1614. 101.09 (2) (d) of the statutes is renumbered 168.22 (5) and amended to read:

168.22 (5) This ~~section subchapter~~ does not apply to a pressurized natural gas pipeline system regulated under 49 CFR 192 and 193.

SECTION 1615. 101.09 (3) (title) of the statutes is renumbered 168.23 (title).

SECTION 1616. 101.09 (3) (a) of the statutes is renumbered 168.23 (1).

SECTION 1617. 101.09 (3) (b) of the statutes is renumbered 168.23 (2) and amended to read:

168.23 (2) The department may transfer any information which the department receives under ~~par. (a) sub. (1)~~ to any other agency or governmental unit. The department and any such agency shall treat the name of the owner and the location of any noncommercial storage tank which stores heating oil for consumptive use on the premises, required to be submitted to the department under ~~par. (a) sub. (1)~~, as confidential and shall not permit inspection or copying under s. 19.35 of any record containing the information.

SECTION 1618. 101.09 (3) (c) of the statutes is renumbered 168.23 (3) and amended to read:

168.23 (3) The rule promulgated under ~~par. (a) sub. (1)~~ may require the certification or registration of persons who install, remove, clean, line, perform tightness testing on and inspect tanks and persons who perform site assessments. Any rule requiring certification or registration shall also authorize the revocation or suspension of the certification or registration. The department may not require an individual who is eligible for the veterans fee waiver program under s. 45.44 to pay any fee that may be charged pursuant to such a rule.

SECTION 1619. 101.09 (3) (d) of the statutes is renumbered 168.23 (4) and amended to read:

168.23 (4) The department shall promulgate a rule specifying fees for plan review and inspection of tanks for the storage, handling, or use of flammable or combustible liquids and for any certification or registration required under ~~par. (e) sub. (3)~~.

SECTION 1620. 101.09 (3m) (title) of the statutes is renumbered 168.24 (title).

SECTION 1621. 101.09 (3m) (a) of the statutes is renumbered 168.24 (1) and amended to read:

168.24 (1) In this subsection ~~section~~, “hazardous substance” means a combustible liquid, a flammable liquid, or a federally regulated hazardous substance.

SECTION 1622. 101.09 (3m) (b) of the statutes is renumbered 168.24 (2) and amended to read:

168.24 (2) The department may not impose any requirement that specifies that pipe connections at the top of a storage tank and beneath all freestanding pumps and dispensers that routinely contain a hazardous substance be placed within secondary containment sumps, if the pipe connections were installed or in place on or before February 1, 2009. ~~This subsection~~ section does not apply after December 31, 2020.

SECTION 1623. 101.09 (4) (title) of the statutes is renumbered 168.25 (title).

SECTION 1624. 101.09 (4) (a) of the statutes is renumbered 168.25 (1) and amended to read:

168.25 (1) The department shall enforce this ~~section~~ subchapter.

SECTION 1625. 101.09 (4) (b) of the statutes is renumbered 168.25 (2) and amended to read:

168.25 (2) The department shall issue orders directing and requiring compliance with the rules and standards of the department adopted under this ~~section~~ subchapter whenever, in the judgment of the department, the rules or standards are threatened with violation, are being violated or have been violated.

SECTION 1626. 101.09 (4) (c) of the statutes is renumbered 168.25 (3).

SECTION 1627. 101.09 (5) of the statutes is renumbered 168.26 and amended to read:

168.26 Penalties. Any person who violates this ~~section~~ subchapter or any rule or order adopted under this ~~section~~ subchapter shall forfeit not less than \$10 nor more than \$5,000 for each violation. Each violation of this ~~section~~ subchapter or any rule or order under this ~~section~~ subchapter constitutes a separate offense and each day of continued violation is a separate offense.

SECTION 1628. 101.1206 (1) of the statutes is amended to read:

101.1206 (1) The department shall establish statewide standards for erosion control at building sites that have a land disturbance that is less than one acre in area and that are for the construction of public buildings, ~~as defined in s. 101.01 (12)~~, and buildings that are places of employment, ~~as defined in s. 101.01 (11)~~.

SECTION 1629. 101.14 (5) (a) of the statutes is renumbered 168.23 (5) (a) and amended to read:

168.23 (5) (a) Subject to par. (b), in addition to any fee charged by the department by rule for plan review and approval for the construction of a new or additional installation or change in operation of a previously approved installation for the storage, handling or use of a liquid that is flammable or combustible or a federally regulated hazardous substance, as defined in s. ~~101.09 (1)~~ ~~(am)~~ 168.21 (3), the department shall collect a groundwater fee of \$100 for each plan review submittal. The moneys collected under this subsection shall be credited to the environmental fund for environmental management.

SECTION 1630. 101.14 (5) (b) of the statutes is renumbered 168.23 (5) (b) and amended to read:

168.23 (5) (b) Notwithstanding par. (a), an installation for the storage, handling or use of a liquid that is flammable or combustible or a federally regulated hazardous substance, as defined in s. ~~101.09 (1)~~ ~~(am)~~ 168.21 (3), that has a capacity of less than 1,000 gallons is not subject to the groundwater fee under par. (a).

SECTION 1631. 101.142 (title) and (1) (intro.) of the statutes are renumbered 168.28 (title) and (1) (intro.).

SECTION 1632. 101.142 (1) (a) of the statutes is renumbered 168.28 (1) (a) and amended to read:

168.28 (1) (a) ~~“Petroleum~~ Notwithstanding s. 168.01 (3), “petroleum product” means materials derived from petroleum, natural gas, or asphalt deposits and includes gasoline, diesel and heating fuels, liquefied petroleum gases, lubricants, waxes, greases, and petrochemicals.

SECTION 1633. 101.142 (1) (b) and (2) of the statutes are renumbered 168.28 (1) (b) and (2).

SECTION 1634. 101.143 (title) and (1) (intro.) and (ad) of the statutes are renumbered 292.63 (title) and (1) (intro.) and (ad).

SECTION 1635. 101.143 (1) (am) of the statutes is repealed.

SECTION 1636. 101.143 (1) (b) of the statutes is repealed.

SECTION 1637. 101.143 (1) (bm) to (i) of the statutes are renumbered 292.63 (1) (bm) to (i).

SECTION 1638. 101.143 (1m) of the statutes is renumbered 292.63 (1m).

SECTION 1639. 101.143 (2) (title) and (b) and (c) of the statutes are renumbered 292.63 (2) (title) and (b) and (c).

SECTION 1640. 101.143 (2) (d) of the statutes is renumbered 292.63 (2) (d) and amended to read:

292.63 (2) (d) The department shall reserve a portion, not to exceed 20%, of the amount annually appropriated under s. ~~20.165 (2) (v)~~ 20.370 (6) (fr) for awards under this section to be used to fund emergency remedial action and claims that exceed the amount initially anticipated.

SECTION 1641. 101.143 (2) (e) to (g) of the statutes are renumbered 292.63 (2) (e) to (g).

SECTION 1642. 101.143 (2) (h) of the statutes is renumbered 292.63 (2) (h), and 292.63 (2) (h) (intro.) and 3., as renumbered, are amended to read:

~~292.63 (2) (h) (intro.) The department of safety and professional services and the department of natural resources, jointly, shall promulgate rules designed to facilitate effective and cost-efficient administration of the program under this section that specify all of the following:~~

3. Review procedures that must be followed by employees of the department of natural resources and the department of commerce in reviewing the information submitted under subd. 1.

SECTION 1643. 101.143 (2) (i) of the statutes is renumbered 292.63 (2) (i), and 292.63 (2) (i) (intro.) and 1., as renumbered, are amended to read:

292.63 (2) (i) (intro.) ~~The department of safety and professional services and the department of natural resources, jointly, shall promulgate rules specifying procedures for evaluating remedial action plans and procedures to be used by employees of the department of safety and professional services and the department of natural resources while remedial actions are being conducted. The departments~~ department shall specify procedures that include all of the following:

1. Annual reviews that include application of the method in the rules promulgated under sub. (2e) ~~(b)~~ (a) to determine the risk posed by discharges that are the subject of the remedial actions.

SECTION 1644. 101.143 (2) (j) of the statutes is renumbered 292.63 (2) (j), and 292.63 (2) (j) (intro.) and 1., as renumbered, are amended to read:

292.63 (2) (j) (intro.) ~~The department of safety and professional services and the department of natural resources, jointly, shall promulgate rules specifying all of the following:~~

1. The conditions under which employees of the department of commerce and the department of natural resources must issue approvals under sub. (3) (c) 4.

SECTION 1645. 101.143 (2) (k) of the statutes is repealed.

SECTION 1646b. 101.143 (2) (L) of the statutes is repealed.

SECTION 1647. 101.143 (2e) (title) of the statutes is renumbered 292.63 (2e) (title).

SECTION 1648. 101.143 (2e) (a) of the statutes is renumbered 292.63 (2e) (a) and amended to read:

292.63 (2e) (a) ~~The department of safety and professional services and the department of natural resources shall attempt to agree on promulgate rules that specify a method, which shall include individualized consideration of the routes for migration of petroleum product contamination at each site, for determining the risk to public health, safety and welfare and to the environment posed by discharges for which the department of safety and professional services receives notification under sub. (3) (a) 3.~~

SECTION 1649. 101.143 (2e) (b) of the statutes is repealed.

SECTION 1650. 101.143 (2e) (c) of the statutes is renumbered 292.63 (2e) (c) and amended to read:

292.63 (2e) (c) ~~The department of natural resources or, if the discharge is covered under s. 101.144 (2) (b), the department of safety and professional services shall apply the method in the rules promulgated under par. (b) (a) to determine the risk posed by a discharge for which the department of safety and professional services receives notification under sub. (3) (a) 3.~~

SECTION 1651. 101.143 (2m) of the statutes is repealed.

SECTION 1652. 101.143 (3) (title) and (a) of the statutes are renumbered 292.63 (3) (title) and (a), and 292.63 (3) (a) 4., 5. and 9., as renumbered, are amended to read:

292.63 (3) (a) 4. The owner or operator registers the petroleum product storage system or the home oil tank system is registered with the department of agriculture, trade and consumer protection under s. ~~101.09 168.23.~~

5. The owner or operator or the person reports the discharge in a timely manner to the division of emergency management in the department of military affairs or to the department ~~of natural resources~~, according to the requirements under s. 292.11.

9. The owner or operator or the person follows standards for groundwater restoration in the groundwater standards in the rules promulgated by the department of ~~natural resources~~ under ss. 160.07 and 160.09 and restores the environment, to the extent practicable, according to those standards at the site of the discharge from a petroleum product storage system or home oil tank system.

SECTION 1653. 101.143 (3) (ae) of the statutes is renumbered 292.63 (3) (ae) and amended to read:

292.63 (3) (ae) *New systems.* An owner or operator or a person owning a home oil tank system is not eligible for an award under this section for costs incurred because of a petroleum product discharge from an underground petroleum product storage tank system or a home oil tank system that meets the performance standards in 40 CFR 280.20 or in rules ~~promulgated by of~~ the department of agriculture, trade and consumer protection relating to underground petroleum product storage tank systems installed after December 22, 1988, if the discharge is confirmed after December 31, 1995.

SECTION 1654. 101.143 (3) (ah) of the statutes is renumbered 292.63 (3) (ah) and amended to read:

292.63 (3) (ah) *New aboveground systems.* An owner or operator is not eligible for an award under this section for costs incurred because of a petroleum product discharge from a petroleum product storage system that is not an underground petroleum product storage tank system and that meets the performance standards in rules ~~promulgated by of~~ the department of agriculture, trade and consumer protection relating to petroleum product storage systems that are not underground petroleum product storage tank systems and that are installed after April 30, 1991, if the discharge is confirmed after December 22, 2001.

SECTION 1655. 101.143 (3) (am) of the statutes is renumbered 292.63 (3) (am) and amended to read:

292.63 (3) (am) *Upgraded underground systems.* 1. An owner or operator or a person owning a home oil tank system is not eligible for an award under this section for costs incurred because of a petroleum product discharge from an underground petroleum product storage tank system or a home oil tank system if the discharge is confirmed after December 31, 1995, and the discharge is confirmed, or activities under par. (c) or (g) are begun with respect to that discharge, after the day on which the underground petroleum product storage tank system or home oil tank system first meets the upgrading requirements in 40 CFR 280.21 (b) to (d) or in rules ~~promulgated by of~~ the department of agriculture, trade and consumer protection relating to the upgrading of existing underground petroleum product storage tank systems, except as provided in subd. 2.

2. If an underground petroleum product storage tank system or home oil tank system first meets the upgrading requirements in 40 CFR 280.21 (b) to (d) or in rules ~~promulgated by of~~ the department of agriculture, trade and consumer protection relating to the upgrading of existing underground petroleum product storage tank systems, which is confirmed, and with respect to which activities under par. (c) or (g) are begun, before the 91st day after the day on which the underground petroleum product storage tank system or home oil tank system first meets those upgrading requirements.

~~promulgated by of~~ the department of agriculture, trade and consumer protection relating to the upgrading of existing underground petroleum product storage tank systems, after December 31, 1993, and the owner or operator or person owning the home oil tank system applies for private pollution liability insurance covering the underground petroleum product storage tank system or home oil tank system within 30 days after the day on which the underground petroleum product storage tank system or home oil tank system first meets those upgrading requirements, then the owner or operator or person remains eligible for an award for costs incurred because of a petroleum product discharge, from that underground petroleum product storage tank system or home oil tank system, which is confirmed, and with respect to which activities under par. (c) or (g) are begun, before the 91st day after the day on which the underground petroleum product storage tank system or home oil tank system first meets those upgrading requirements.

SECTION 1656. 101.143 (3) (ap) of the statutes is renumbered 292.63 (3) (ap) and amended to read:

292.63 (3) (ap) *Upgraded aboveground systems.* An owner or operator is not eligible for an award under this section for costs incurred because of a petroleum product discharge from a petroleum product storage system that is not an underground petroleum product storage tank system if the discharge is confirmed after December 22, 2001, and the discharge is confirmed, or activities under par. (c) or (g) are begun with respect to that discharge, after the day on which the petroleum product storage system first meets the upgrading requirements in rules ~~promulgated by of~~ the department of agriculture, trade and consumer protection relating to the upgrading of existing petroleum product storage systems that are not underground petroleum product storage tank systems.

SECTION 1657. 101.143 (3) (av) of the statutes is renumbered 292.63 (3) (av) and amended to read:

292.63 (3) (av) *Claims submitted for petroleum product storage systems on tribal trust lands.* The owner or operator of a petroleum product storage system located on trust lands of an American Indian tribe may submit a claim for an award under sub. (4) if the owner or operator otherwise satisfies par. (a) and complies with the rules promulgated under this section and any other rules ~~promulgated by of~~ the department of agriculture, trade and consumer protection concerning petroleum product storage systems.

SECTION 1658. 101.143 (3) (b), (bm) and (bn) of the statutes are renumbered 292.63 (3) (b), (bm) and (bn).

SECTION 1659. 101.143 (3) (c) of the statutes is renumbered 292.63 (3) (c), and 292.63 (3) (c) 4., as renumbered, is amended to read:

292.63 (3) (c) 4. Receive written approval from the department of ~~natural resources or, if the discharge is covered under s. 101.144 (2) (b), from the department of safety and professional services~~ that the remedial action

activities performed under subd. 3. meet the requirements of s. 292.11.

SECTION 1660. 101.143 (3) (cm) of the statutes is renumbered 292.63 (3) (cm) and amended to read:

292.63 (3) (cm) *Monitoring as remedial action.* An owner or operator or person owning a home oil tank system may, with the approval of the department of natural resources or, if the discharge is covered under s. 101.144 (2) (b), the department of safety and professional services, satisfy the requirements of par. (c) 2. and 3. by proposing and implementing monitoring to ensure the effectiveness of natural attenuation of petroleum product contamination.

SECTION 1661. 101.143 (3) (cp) of the statutes is renumbered 292.63 (3) (cp) and amended to read:

292.63 (3) (cp) *Bidding process.* 1. Except as provided in subds. 2. to 5. and 5., if the department of natural resources or, if the site is covered under s. 101.144 (2) (b), the department of safety and professional services estimates that the cost to complete a site investigation, remedial action plan and remedial action for an occurrence exceeds \$60,000, the department of safety and professional services shall implement a competitive public bidding process to obtain information to assist in making the determination under par. (cs).

2. The department of safety and professional services or the department of natural resources may waive the requirement under subd. 1. if an enforcement standard is exceeded in groundwater within 1,000 feet of a well operated by a public utility, as defined in s. 196.01 (5), or within 100 feet of any other well used to provide water for human consumption.

5. The department of safety and professional services or the department of natural resources may waive the requirement under subd. 1. after providing notice to the other department secretary of administration.

6. The department of safety and professional services may disqualify a bid received under subd. 1. if, based on information available to the department and experience with remedial action at other sites, the bid is unlikely to establish an amount to sufficiently fund remedial action that will comply with par. (c) 3. and with enforcement standards.

7. The department of safety and professional services may disqualify a person from submitting bids under subd. 1. if, based on past performance of the bidder, the department determines that the person has demonstrated an inability to complete remedial action within established cost limits.

SECTION 1662. 101.143 (3) (cs) (title) of the statutes is renumbered 292.63 (3) (cs) (title).

SECTION 1663. 101.143 (3) (cs) 1. of the statutes is renumbered 292.63 (3) (cs) 1. and amended to read:

292.63 (3) (cs) 1. The department of safety and professional services shall review the remedial action plan for a site that is classified as low or medium risk under s.

101.144 and shall determine the least costly method of complying with par. (c) 3. and with enforcement standards. The department shall notify the owner or operator of its determination of the least costly method and shall notify the owner or operator that reimbursement for remedial action under this section is limited to the amount necessary to implement that method.

SECTION 1664. 101.143 (3) (cs) 2. of the statutes is repealed.

SECTION 1665. 101.143 (3) (cs) 3. of the statutes is renumbered 292.63 (3) (cs) 3. and amended to read:

292.63 (3) (cs) 3. In making determinations under subds. subd. 1. and 2., the department of natural resources and the department of safety and professional services shall determine whether natural attenuation will achieve compliance with par. (c) 3. and with enforcement standards.

SECTION 1666. 101.143 (3) (cs) 4. of the statutes is renumbered 292.63 (3) (cs) 4. and amended to read:

292.63 (3) (cs) 4. The department of safety and professional services may review and modify an amount established under subd. 1. if the department determines that new circumstances, including newly discovered contamination at a site, warrant those actions. ~~The department of safety and professional services and the department of natural resources may review and modify an amount established under subd. 2. if the departments determine that new circumstances, including newly discovered contamination at a site, warrant those actions.~~

SECTION 1667. 101.143 (3) (cw) (title) of the statutes is renumbered 292.63 (3) (cw) (title).

SECTION 1668. 101.143 (3) (cw) 1. of the statutes is renumbered 292.63 (3) (cw) 1. and amended to read:

292.63 (3) (cw) 1. The department of safety and professional services shall conduct the annual review required under sub. (2) (i) 1. for a site that is classified as low or medium risk under s. 101.144 and shall determine the least costly method of completing remedial action at the site in order to comply with par. (c) 3. and with enforcement standards. The department shall notify the owner or operator of its determination of the least costly method and shall notify the owner or operator that reimbursement under this section for any remedial action conducted after the date of the notice is limited to the amount necessary to implement that method.

SECTION 1669. 101.143 (3) (cw) 2. of the statutes is repealed.

SECTION 1670. 101.143 (3) (cw) 3. of the statutes is renumbered 292.63 (3) (cw) 3. and amended to read:

292.63 (3) (cw) 3. In making determinations under subds. subd. 1. and 2., the department of natural resources and the department of safety and professional services shall determine whether natural attenuation will achieve compliance with par. (c) 3. and with enforcement standards.

SECTION 1671. 101.143 (3) (cw) 4. of the statutes is renumbered 292.63 (3) (cw) 4. and amended to read:

292.63 (3) (cw) 4. The department of safety and professional services may review and modify an amount established under subd. 1. if the department determines that new circumstances, including newly discovered contamination at a site, warrant those actions. ~~The department of safety and professional services and the department of natural resources may review and modify an amount established under subd. 2. if the departments determine that new circumstances, including newly discovered contamination at a site, warrant those actions.~~

SECTION 1672. 101.143 (3) (d) of the statutes is renumbered 292.63 (3) (d) and amended to read:

292.63 (3) (d) *Final review of remedial action activities.* The department of natural resources ~~or, if the discharge is covered under s. 101.144 (2) (b), the department of safety and professional services shall complete a final review of the remedial action activities within 60 days after the claimant notifies the appropriate department that the remedial action activities are completed.~~

SECTION 1673. 101.143 (3) (e) of the statutes is repealed.

SECTION 1674. 101.143 (3) (f) of the statutes is renumbered 292.63 (3) (f), and 292.63 (3) (f) 5., as renumbered, is amended to read:

292.63 (3) (f) 5. The written approval of the department of natural resources ~~or the department of safety and professional services under par. (c) 4.~~

SECTION 1675. 101.143 (3) (g) of the statutes is renumbered 292.63 (3) (g) and amended to read:

292.63 (3) (g) *Emergency situations.* Notwithstanding pars. (a) 3. and (c) 1. and 2., an owner or operator or the person may submit a claim for an award under sub. (4) after notifying the department under par. (a) 3., without completing an investigation under par. (c) 1. and without preparing a remedial action plan under par. (c) 2., if an emergency existed which made the investigation under par. (c) 1. and the remedial action plan under par. (c) 2. inappropriate and, before conducting remedial action, the owner or operator or person notified the department of safety and professional services ~~and the department of natural resources of the emergency and the department of safety and professional services and the department of natural resources authorized emergency action.~~

SECTION 1676. 101.143 (3) (h) of the statutes is renumbered 292.63 (3) (h).

SECTION 1677. 101.143 (4) (title) of the statutes is renumbered 292.63 (4) (title).

SECTION 1678. 101.143 (4) (a) of the statutes is renumbered 292.63 (4) (a), and 292.63 (4) (a) 6. and 7., as renumbered, are amended to read:

292.63 (4) (a) 6. In any fiscal year, the department may not award more than 5% of the amount appropriated under s. ~~20.165 (2) (v)~~ 20.370 (6) (fr) as awards for petroleum product storage systems described in par. (ei).

7. In any fiscal year, the department may not award more than 5% of the amount appropriated under s. ~~20.165 (2) (v)~~ 20.370 (6) (fr) as awards for petroleum product storage systems that are owned by school districts and that are used for storing heating oil for consumptive use on the premises where stored.

SECTION 1679. 101.143 (4) (b) of the statutes is renumbered 292.63 (4) (b).

SECTION 1680. 101.143 (4) (c) of the statutes is renumbered 292.63 (4) (c), and 292.63 (4) (c) 10. and 12., as renumbered, are amended to read:

292.63 (4) (c) 10. Fees charged under sub. ~~(2) (L)~~ or s. 292.55 (2).

12. Costs that are incurred after the date of a notice under sub. (3) (cw) 1. ~~or 2.~~ and that exceed the amount necessary to comply with sub. (3) (c) 3. and with enforcement standards using the method specified in the notice.

SECTION 1681. 101.143 (4) (cc) of the statutes is renumbered 292.63 (4) (cc).

SECTION 1682. 101.143 (4) (ce) of the statutes is renumbered 292.63 (4) (ce).

SECTION 1683. 101.143 (4) (cm) of the statutes is renumbered 292.63 (4) (cm).

SECTION 1684. 101.143 (4) (d) of the statutes is renumbered 292.63 (4) (d).

SECTION 1685. 101.143 (4) (dg) of the statutes is renumbered 292.63 (4) (dg).

SECTION 1686. 101.143 (4) (di) of the statutes is renumbered 292.63 (4) (di).

SECTION 1687. 101.143 (4) (dm) of the statutes is renumbered 292.63 (4) (dm).

SECTION 1688. 101.143 (4) (dr) of the statutes is renumbered 292.63 (4) (dr).

SECTION 1689. 101.143 (4) (e) of the statutes is renumbered 292.63 (4) (e).

SECTION 1690. 101.143 (4) (ee) of the statutes is renumbered 292.63 (4) (ee).

SECTION 1691. 101.143 (4) (ei) of the statutes is renumbered 292.63 (4) (ei), and 292.63 (4) (ei) 1m. a. and b. and 2m., as renumbered, are amended to read:

292.63 (4) (ei) 1m. a. The owner or operator of the farm tank owns a parcel of 35 or more acres of contiguous land, on which the farm tank is located, which is devoted primarily to agricultural use, as defined in s. 91.01 (2), including land designated by the department of natural resources as part of the ice age trail under s. 23.17, which during the year preceding submission of a first claim under sub. (3) produced gross farm profits, as defined in s. 71.58 (4), of not less than \$6,000 or which, during the 3 years preceding that submission produced gross farm profits, as defined in s. 71.58 (4), of not less than \$18,000, or a parcel of 35 or more acres, on which the farm tank is located, of which at least 35 acres, during part or all of the year preceding that submission, were enrolled in the conservation reserve program under 16 USC 3831 to 3836.

b. The claim is submitted by a person who, at the time that the notification was made under sub. (3) (a) 3., was the owner of the farm tank and owned a parcel of 35 or more acres of contiguous land, on which the farm tank is or was located, which was devoted primarily to agricultural use, as defined in s. 91.01 (2), including land designated by the department of natural resources as part of the ice age trail under s. 23.17, which during the year preceding that notification produced gross farm profits, as defined in s. 71.58 (4), of not less than \$6,000 or which, during the 3 years preceding that notification, produced gross farm profits, as defined in s. 71.58 (4), of not less than \$18,000, or a parcel of 35 or more acres, on which the farm tank is located, of which at least 35 acres, during part or all of the year preceding that notification, were enrolled in the conservation reserve program under 16 USC 3831 to 3836.

2m. The owner or operator of the farm tank has received a letter or notice from the department of safety and professional services or department of natural resources indicating that the owner or operator must conduct a site investigation or remedial action because of a discharge from the farm tank or an order to conduct such an investigation or remedial action.

SECTION 1692. 101.143 (4) (em) of the statutes is renumbered 292.63 (4) (em).

SECTION 1693. 101.143 (4) (es) of the statutes is renumbered 292.63 (4) (es), and 292.63 (4) (es) 1., as renumbered, is amended to read:

292.63 (4) (es) 1. The department shall issue an award for a claim filed after August 9, 1989, for eligible costs, under par. (b), incurred on or after August 1, 1987, by an owner or operator or a person owning a home oil tank system in investigating the existence of a discharge or investigating the presence of petroleum products in soil or groundwater if the investigation is undertaken at the written direction of the department of safety and professional services or the department of natural resources and no discharge or contamination is found.

SECTION 1694. 101.143 (4) (f) of the statutes is renumbered 292.63 (4) (f).

SECTION 1695. 101.143 (4) (g) of the statutes is renumbered 292.63 (4) (g).

SECTION 1696. 101.143 (4) (h) of the statutes is renumbered 292.63 (4) (h).

SECTION 1697. 101.143 (4e) of the statutes is renumbered 292.63 (4e).

SECTION 1698. 101.143 (4m) of the statutes is renumbered 292.63 (4m).

SECTION 1699. 101.143 (5) of the statutes is renumbered 292.63 (5).

SECTION 1700. 101.143 (6) of the statutes is renumbered 292.63 (6).

SECTION 1701. 101.143 (6s) of the statutes is renumbered 292.63 (6s).

SECTION 1702. 101.143 (7) of the statutes is renumbered 292.63 (7).

SECTION 1703. 101.143 (7m) of the statutes is renumbered 292.63 (7m).

SECTION 1704. 101.143 (9) of the statutes is renumbered 292.63 (9).

SECTION 1705. 101.143 (9m) of the statutes is renumbered 292.63 (9m).

SECTION 1706. 101.143 (10) of the statutes is renumbered 292.63 (10).

SECTION 1707. 101.1435 of the statutes is renumbered 292.64, and 292.64 (1) (b) and (2) (b), as renumbered, are amended to read:

292.64 (1) (b) "Underground petroleum product storage tank system" has the meaning given in s. ~~101.143~~ 292.63 (1) (i).

(2) (b) Using the method that the department uses to determine inability to pay under s. ~~101.143~~ 292.63 (4) (ee), the department determines that the owner of the underground petroleum product storage tank system is unable to pay to empty, clean, remove, and dispose of the underground petroleum product storage tank system; to assess the site on which the underground petroleum product storage tank system is located; and to backfill the excavation.

SECTION 1708. 101.144 of the statutes is repealed.

SECTION 1708e. 101.147 of the statutes is repealed.

SECTION 1708f. 101.1472 of the statutes is created to read:

101.1472 Contractor regulation. (1) In this section:

(a) "Construction work" means construction, renovation, improvements, remodeling, installations, alterations, repairs, or demolition activities.

(b) "License" means a license, a permit, or a certificate of certification or registration.

(2) The department may not promulgate or enforce any rule that requires that a person who is engaged, or who offers to be engaged, in a business to do construction work hold a license issued under this chapter or ch. 145 unless the rule relates to a license specifically required by this chapter or ch. 145.

SECTION 1708m. 101.19 (1g) (m) of the statutes is repealed.

SECTION 1709. 101.19 (1r) of the statutes is amended to read:

101.19 (1r) Notwithstanding subs. (1g) and (1m), the department shall waive any fee imposed on an individual who is eligible for the veterans fee waiver program under s. 45.44 for a license, permit, or certificate of certification or registration issued by the department under ~~ss. 101.09 (3) (e), s. 101.122 (2) (c), 101.143 (2) (g), 101.147, 101.15 (2) (e), 101.16 (3g), 101.17, 101.177 (4) (a), 101.178 (2) or (3) (a), 101.63 (2) or (2m), 101.653, 101.73 (5) or (6), 101.82 (1m), (1v), and (2), 101.935,~~