



# State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

## RESEARCH APPENDIX -

**PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 06/19/2013

(Per: CMH)

A ☞ The 2013  
drafting file for  
LRBa0676

H ☞ The 2013  
drafting file for  
LRBb0484

O ☞ The 2013  
drafting file for  
LRBb0667

B ☞ The 2013  
drafting file for  
LRBb0418

I ☞ The 2013  
drafting file for  
LRBb0546

P ☞ The 2013  
drafting file for  
LRBb0670

C ☞ The 2013  
drafting file for  
LRBb0461

J ☞ The 2013  
drafting file for  
LRBb0602

Q ☞ The 2013  
drafting file for  
LRBb0673

D ☞ The 2013  
drafting file for  
LRBb0469

K ☞ The 2013  
drafting file for  
LRBb0656

R ☞ The 2013  
drafting file for  
LRBb0674

E ☞ The 2013  
drafting file for  
LRBb0470

L ☞ The 2013  
drafting file for  
LRBb0660

S ☞ The 2013  
drafting file for  
LRBb0677

F ☞ The 2013  
drafting file for  
LRBb0474

M ☞ The 2013  
drafting file for  
LRBb0662

T ☞ The 2013  
drafting file for  
LRBb0693

G ☞ The 2013  
drafting file for  
LRBb0483

N ☞ The 2013  
drafting file for  
LRBb0664

U ☞ The 2013  
drafting file for  
LRBb0694

☞ Compile Draft – Appendix B

has been copied/added to the drafting file for

**2013 LRBb0702**

## 2013 DRAFTING REQUEST

### Assembly Amendment (AA-ASA1-AB40)

Received: 6/14/2013 Received By: chanaman  
Wanted: As time permits Same as LRB:  
For: Legislative Fiscal Bureau By/Representing: Bob  
May Contact: Drafter: chanaman  
Subject: State Govt - miscellaneous Addl. Drafters:  
Extra Copies: E-Mail all attorneys  
Paper copy for each editor (6)

Submit via email: YES  
Requester's email: vicki.holten@legis.wisconsin.gov  
Carbon copy (CC) to: bob.lang@legis.wisconsin.gov  
dave.loppnow@legis.wisconsin.gov  
daryl.hinz@legis.wisconsin.gov  
paul.ferguson@legis.wisconsin.gov

---

#### Pre Topic:

No specific pre topic given

---

#### Topic:

Technical amendment for legislative fiscal bureau

---

#### Instructions:

See attached

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#### Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	btradewe 6/17/2013	csicilia 6/14/2013	jmurphy 6/14/2013	_____	mbarman 6/15/2013		
/P2	mglass	evinz	rschluet	_____	lparisi		

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	6/17/2013	6/17/2013	6/17/2013	_____	6/17/2013		
/P3		wjackson 6/18/2013	phenry 6/18/2013	_____ _____	mbarman 6/17/2013		
/P4				_____ _____	sbasford 6/18/2013		
/1	mglass 6/14/2013	jdyer 6/14/2013	rschluet 6/14/2013	_____ _____			

FE Sent For:

<END>

## 2013 DRAFTING REQUEST

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Technical amendment for legislative fiscal bureau

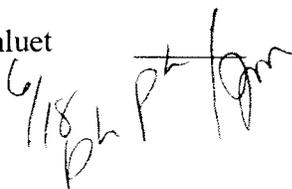
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See attached

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/P1	btradewe 6/17/2013	csicilia 6/14/2013	jmurphy 6/14/2013	_____	mbarman 6/15/2013		
/P2	mglass	evinz	rschluet		lparisi		

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	6/17/2013	6/17/2013	6/17/2013	_____	6/17/2013		
/P3				_____	mbarman		
				_____	6/17/2013		
/1	mglass	jdye	rschluet	_____			
	6/14/2013	6/14/2013	6/14/2013	_____			

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/P4 Wj 6/18

<END>

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/P2		evinz	rschluet	_____	lparisi		

Handwritten notes: A circle around 'rschluet' with '6/17/13' and '+2' written below it. A signature 'JH' is written above the 'Proofed' column for the second row.

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	mglass 6/14/2013	jdye 6/14/2013	rschluet 6/14/2013	_____	6/17/2013		

FE Sent For:

1p3  
eev  
6/17/13

<END>

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/P1	chanaman 6/14/2013			_____	lparisi 6/14/2013		
	mglass 6/14/2013	jdyer 6/14/2013	rschluet 6/14/2013	_____			

FE Sent For:

*Handwritten notes:*  
/P1 gjs  
6/14  
T3  
Jm 6/14  
self  
<END>

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/P1	chanaman 6/14/2013	P1 6/14 jld		_____			

FE Sent For:

<END>

## Gibson-Glass, Mary

---

**From:** Gibson-Glass, Mary  
**Sent:** Friday, June 14, 2013 10:55 AM  
**To:** Probst, Erin  
**Subject:** RE: The dog training bill

OK, I was just about to write you an e mail about that. To be consistent with the rest of the statutes the phrase will be "where prohibited by s. NR 45.06, Wis. Adm. Code." See, for example, s. 30.41 (2) in the statutes This will be going in the technical unless I hear otherwise.

Mary

---

**From:** Probst, Erin  
**Sent:** Friday, June 14, 2013 10:31 AM  
**To:** Gibson-Glass, Mary  
**Subject:** RE: The dog training bill

I'm really only talking about this part of it ***"except at the facilities and specified property locations where prohibited by administrative rule in s. NR 45.06."***

Sorry if that was confusing.

Erin

***Erin K. (Rushmer) Probst***

*Legislative Fiscal Analyst  
Wisconsin Legislative Fiscal Bureau  
ph. (608) 266-3847  
fax (608)267-6873  
[Erin.Probst@legis.wisconsin.gov](mailto:Erin.Probst@legis.wisconsin.gov)*

---

**From:** Probst, Erin  
**Sent:** Friday, June 14, 2013 10:21 AM  
**To:** Gibson-Glass, Mary  
**Subject:** FW: The dog training bill

Mary – Here's the suggested language. ***"except at the facilities and specified property locations where prohibited by administrative rule in s. NR 45.06, an individual may use dogs to pursue bear without a leash ... "***

See full description below, but I think this would cover exactly what they want.

Erin

***Erin K. (Rushmer) Probst***

*Legislative Fiscal Analyst  
Wisconsin Legislative Fiscal Bureau  
ph. (608) 266-3847  
fax (608)267-6873  
[Erin.Probst@legis.wisconsin.gov](mailto:Erin.Probst@legis.wisconsin.gov)*

---

**From:** Lang, Bob  
**Sent:** Friday, June 14, 2013 9:52 AM  
**To:** Malcore, Jennifer  
**Cc:** Probst, Erin; Hinz, Daryl  
**Subject:** RE: The dog training bill

Jenny: This could be considered in a technical amendment. Bob

---

**From:** Malcore, Jennifer  
**Sent:** Friday, June 14, 2013 8:59 AM  
**To:** Lang, Bob  
**Subject:** FW: The dog training bill

Bob,

Please read below, would what is written be classified as a technical amendment?

Thank you,

***Jennifer Malcore***

Office of State Representative John Nygren  
Co-Chair, Joint Committee on Finance  
89<sup>th</sup> Assembly District  
309 East, State Capitol  
608.266.2344

---

**From:** Emerson, James  
**Sent:** Thursday, June 13, 2013 6:56 PM  
**To:** Malcore, Jennifer  
**Subject:** The dog training bill

Jenny:

Thank you for your help on this motion. I had a chance to talk to Tim Andryk at DNR, who has looked at the language, and he doesn't feel it accomplishes what we intended. In speaking to the drafter, he indicated that the drafter (I think Erin Probst) felt they had to draft it the way they did because of the language of the motion.

Tim sent me the following message:

*Jim:*

*The motion from Rep. Nygren, codifies in state statute the current rule on dog training on bears in s. NR 17.08(3)(c), Wis. Adm. Code with the intent to prevent the Department from adopting rules to amend the dog training season since it will be in statute. My understanding of the motion was*

to prevent the Department from modifying the dog training season to prohibit training dogs on bears in zone C, as described by s. NR 10.30, Wis. Adm. Code.

The motion included the exception in s. NR 17.08(3)(c), except where prohibited by DNR by administrative rule, and listed the types of facilities in s. NR 45.06 where DNR could prohibit dog training by rule, and allows additional facilities and locations to be added by rule. However, on its face the motion could be construed as not limiting DNR's authority to add additional prohibited areas of the State by administrative rule, and thus could still close dog training in zone C by administrative rule.

Consequently, in my opinion, to ensure that the motion's intent was accomplished, the final language in the budget bill would need to clarify that the exception for DNR rules that prohibit dog training would apply only to specific facilities and locations of the types listed in s. NR 45.06, and would not apply to areas of the State. The language in the Fiscal Bureau budget summary document, page 468, does not seem to accomplish that intent. To accomplish that it seems to me that a qualifier needs to be added such as **"except at the facilities and specified property locations where prohibited by administrative rule in s. NR 45.06, an individual may use dogs to pursue bear without a leash ... "**

I hope this helps. Thanks.

So, I guess what I'm asking is, if there is a going to be a technical amendment, can a change like this be considered, since it is a technical matter?

Thanks,  
Jim Emerson  
Rep. Suder's Office  
266-2401



Stays

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION  
ASSEMBLY AMENDMENT,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 40**

1 At the locations indicated, amend the substitute amendment<sup>✓</sup> as follows:

2 1. Page 414, line 1: delete the material beginning with "where" and ending

3 with "rule," on page 414, line 2<sup>g</sup> and substitute "at facilities and specified property

4 locations where prohibited by s. NR 45.06, Wis. Adm. Code."<sup>✓</sup>

5 (END)



← stays P1

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION  
ASSEMBLY AMENDMENT ,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 40**

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

2 **1.** Page 414, line 1: delete the material beginning with “where” and ending  
3 with “rule,” on line 2 and substitute “at facilities and specified property locations  
4 where prohibited by s. NR 45.06, Wis. Adm. Code,”.

5

(END)

INS EEV

INSERT EEV

- ✓ 1. Page 1184, line 18: delete "Section" and substitute "section".
- ✓ 2. Page 1224, line 10: on lines 10, 12 and 18, delete "Section" and substitute "section".
- ✓ 3. Page 1315, line 16: after "requirement" insert "to".
- ✓ 4. Page 1326, line 21: after "transferred to" insert "the".
- ✓ 5. Page 1327, line 19: delete "services," and substitute "services".
- ✓ 6. Page 1328, line 21: after "transferred to" insert "the".
- ✓ 7. Page 1331, line 7: after "transferred to" insert "the".
- ✓ 8. Page 1345, line 7: on lines 7 and 9, delete "Wis. Stats." and substitute "stats."
- 9. Page 1348, line 2: delete "(c)" and substitute "(b)".
- ✓ 10. Page 1350, line 22: after "efforts" insert "to".
- ✓ 11. Page 1362, line 16: delete "Neglected" and substitute "Neglect".

end Ins EEV

④ #. Page 1344, line 24: delete ✓ of  
this act ✓

## Barman, Mike

---

**From:** Barman, Mike  
**Sent:** Saturday, June 15, 2013 8:30 AM  
**To:** 'Aaron Gary'; 'Becky Tradewell'; 'Bruce Hoesly'; 'Cathlene Hanaman'; Duchek, Michael; 'Eric Mueller'; 'Fern Knepp'; 'Gordon Malaise'; 'Jeffery Kuesel'; 'Joseph Kreye'; 'Marc Shovers'; 'Mark Kunkel'; 'Mary Gibson-Glass'; 'Michael Gallagher'; Nelson, Robert; 'Pam Kahler'; 'Peggy Hurley'; 'Peter Grant'; 'Rick Champagne'; 'Robin Kite'; Shea, Elisabeth; 'Steve Miller'; 'Tamara Dodge'; 'Tracy Kuczenski'  
**Subject:** Tech. Amendment for LFB attached (LRBb0418/P1)



Mike Barman (Lead Program Assistant)

State of Wisconsin - Legislative Reference Bureau - Legal Section - Front Office  
1 East Main Street, Suite 200, Madison, WI 53703  
(608) 266-3561 / [mike.barman@legis.wisconsin.gov](mailto:mike.barman@legis.wisconsin.gov)



3p.m.

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**  
**ASSEMBLY AMENDMENT ,**  
**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**  
**TO ASSEMBLY BILL 40**

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

✓ INS  
1-1 →

2 **1.** Page 414, line 1: delete the material beginning with “where” and ending  
3 with “rule,” on line 2 and substitute “at facilities and specified property locations  
4 where prohibited by s. NR 45.06, Wis. Adm. Code,”.

✓ INS  
1-5-A →  
INS  
1-5-B

5 **2.** Page 1184, line 18: delete “Section” and substitute “section”.  
6 **3.** Page 1224, line 10: on lines 10, 12 and 18, delete “Section” and substitute  
7 “section”.

8 **4.** Page 1315, line 16: after “requirement” insert “to”.

9 **5.** Page 1326, line 21: after “transferred to” insert “the”.

10 **6.** Page 1327, line 19: delete “services,” and substitute “services”.



2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRBb0418/p2ins

.....  
Leev

INSERT 1-5 - B

- 1            **1.** Page 1046, line 24: after “with” insert “this section.” ✓
- 2            **2.** Page 1046, line 24: delete “165.77.” ✓

2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRBb0418/P2insrt

RCT:.....  
Leev

Insert 1-5-A

1           1. Page 903, line 4: after that line insert:  
2           “SECTION 1587pb. 91.04 (2) (intro.) of the statutes is amended to read:  
3           91.04 (2) (intro.) A review and analysis of relevant information related to the  
4           farmland preservation program under this chapter and associated tax credit claims  
5           under subch. IX of ch. 71 and grant applications under s. 91.90, including  
6           information related to all of the following:

7           History: 2009 a. 28; 2011 a. 32.

7           SECTION 1587pc. 91.04 (2) (b) of the statutes is amended to read:  
8           91.04 (2) (b) Tax credit claims by landowners and grants paid to landowners,  
9           including the number of claimants and applicants for grants, the amount of credits  
10          claimed and grants paid, acreage covered by tax credit claims and grant applications,  
11          the amount of credits claimed and grant applications made under zoning ordinances  
12          and under farmland preservation agreements, and relevant projections and trends.

13          History: 2009 a. 28; 2011 a. 32.

13          SECTION 1587pd. 91.60 (3) (c) of the statutes is amended to read:  
14          91.60 (3) (c) The department and an owner of land who entered into a farmland  
15          preservation agreement before July 1, 2009, may agree to modify the farmland  
16          preservation agreement in order to allow the owner to claim the tax credit under s.  
17          71.613 for a taxable year beginning before January 1, 2014 rather than the tax credit  
18          for which the owner would otherwise be eligible. The department and an owner of  
19          land who entered into a farmland preservation agreement before July 1, 2009, may  
20          agree to modify the farmland preservation agreement in order to allow the owner to  
21          receive a grant under s. 91.90 rather than the tax credit to which the owner would  
22          otherwise be eligible.”

History: 2009 a. 28.

\*\*\*\*NOTE: The items affecting chapters 91 and 91 have been discussed with Paul Ferguson and Daryl Hinz.

2

1 **2.** Page 909, line 2: after that line insert:

2 "SECTION 1587u. 92.14 (2) (e) of the statutes is amended to read:

3 92.14 (2) (e) Promoting soil and water conservation by persons claiming  
4 farmland preservation tax credits under subch. IX of ch. 71 or applying for grants  
5 under s. 91.90.

History: 1987 a. 27, 297; 1989 a. 56; 1991 a. 39, 309; 1993 a. 16, 166, 213; 1995 a. 27, 225, 227; 1997 a. 27; 1999 a. 9, 185; 2001 a. 16; 2009 a. 28.

6 **SECTION 1587v.** 92.14 (3) (a) 1. of the statutes is amended to read:

7 92.14 (3) (a) 1. Compliance with soil and water conservation requirements  
8 applicable to persons claiming farmland preservation tax credits under subch. IX of  
9 ch. 71 or applying for grants under s. 91.90.

History: 1987 a. 27, 297; 1989 a. 56; 1991 a. 39, 309; 1993 a. 16, 166, 213; 1995 a. 27, 225, 227; 1997 a. 27; 1999 a. 9, 185; 2001 a. 16; 2009 a. 28.

10 **SECTION 1587w.** 92.14 (3) (d) of the statutes is amended to read:

11 92.14 (3) (d) Implementing land and water resource management projects  
12 undertaken to comply with soil and water conservation requirements applicable to  
13 persons claiming farmland preservation tax credits under subch. IX of ch. 71 or  
14 applying for grants under s. 91.90.

History: 1987 a. 27, 297; 1989 a. 56; 1991 a. 39, 309; 1993 a. 16, 166, 213; 1995 a. 27, 225, 227; 1997 a. 27; 1999 a. 9, 185; 2001 a. 16; 2009 a. 28.

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JTK.1:.....

Leev

5115  
1-1

- ① Page 5, line 6: delete "and 3." and substitute "to 4." ✓
- ② Page 6, line 7: delete "This subdivision" and substitute:  
"4. This paragraph". ✓
- ③ Page 10, line 7: after "agency" insert "other than the investment board". ✓

## Gibson-Glass, Mary

---

**From:** Bonderud, Kendra  
**Sent:** Monday, June 17, 2013 1:25 PM  
**To:** Gibson-Glass, Mary  
**Cc:** Hinz, Daryl  
**Subject:** technical amendment drafting needed - petroleum tank

**Importance:** High

Mary,

I talked with Daryl. We agree the transfer of the petroleum tank plan review should have also included the transfer of s. 101.14 (5)(a) and (b) to DATCP. Could you draft the following for inclusion in the LFB/LRB technical amendment? Daryl indicated he has a technical amendment draft numbered LRBb0418/P1 that includes other technicals you are working on, that this could perhaps be included in.

- Amend Section 1629 (page 920, line 6) and Section 1630 (page 920, line 15) to renumber s. 101.14 (5)(a) and (b) to chapter 168 under DATCP. Perhaps it would fit near s. 168.23(4) (renumbered from s. 101.09 (3)(d)).
- Amend s. 25.46 (5) to change the cross reference from s. 101.14 (5)(a) to the new cross reference.

Thank you.

***Kendra Bonderud***

*Fiscal Analyst  
Wisconsin Legislative Fiscal Bureau  
ph. (608) 266-3847  
[Kendra.Bonderud@legis.wisconsin.gov](mailto:Kendra.Bonderud@legis.wisconsin.gov)*



today

RM mtr/R

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**  
**ASSEMBLY AMENDMENT,**  
**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**  
**TO ASSEMBLY BILL 40**

on lines 20 and 21,

# Page 322, line 20: after "(j)" insert "(title)"

~~# Page 322, line 21: after "(j)" insert "(title)"~~

# Page 322, line 23: delete the material beginning with "All moneys" and ending with page 323, line 2

# Page 324, line 11: on lines 11 and 12, after "(fv)" insert "(title)"

# Page 324, line 14: delete the material beginning with "A sum" and ending with line 15.

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

2 1. Page 5, line 6: delete "and 3." and substitute "to 4."

3 2. Page 6, line 7: delete "This subdivision" and substitute:

4 "4. This paragraph".

5 3. Page 10, line 7: after "agency" insert "other than the investment board"

6 4. Page 414, line 1: delete the material beginning with "where" and ending

7 with "rule," on line 2 and substitute "at facilities and specified property locations

8 where prohibited by s. NR 45.06, Wis. Adm. Code,".

9 5. Page 903, line 4: after that line insert:

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

INS  
A

1           91.04 (2) (intro.) A review and analysis of relevant information related to the  
2 farmland preservation program under this chapter and associated tax credit claims  
3 under subch. IX of ch. 71 and grant applications under s. 91.90, including  
4 information related to all of the following:

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

6           91.04 (2) (b) Tax credit claims by landowners and grants paid to landowners,  
7 including the number of claimants and applicants for grants, the amount of credits  
8 claimed and grants paid, acreage covered by tax credit claims and grant applications,  
9 the amount of credits claimed and grant applications made under zoning ordinances  
10 and under farmland preservation agreements, and relevant projections and trends.

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

12           91.60 (3) (c) The department and an owner of land who entered into a farmland  
13 preservation agreement before July 1, 2009, may agree to modify the farmland  
14 preservation agreement in order to allow the owner to claim the tax credit under s.  
15 71.613 for a taxable year beginning before January 1, 2014, rather than the tax credit  
16 for which the owner would otherwise be eligible. The department and an owner of  
17 land who entered into a farmland preservation agreement before July 1, 2009, may  
18 agree to modify the farmland preservation agreement in order to allow the owner to  
19 receive a grant under s. 91.90 rather than the tax credit to which the owner would  
20 otherwise be eligible.”.

\*\*\*\*NOTE: The items affecting chapters 91 and 92 have been discussed with Paul  
Ferguson and Daryl Hinz.

*Insert*  
*2 - 20* →

21           **6.** Page 909, line 2: after that line insert:

22           **“SECTION 1587u.** 92.14 (2) (e) of the statutes is amended to read:



1           **17.** Page 1345, line 7: on lines 7 and 9, delete "Wis. Stats." and substitute  
2 "stats."

3           **18.** Page 1350, line 22: after "efforts" insert "to".

4           **19.** Page 1362, line 16: delete "Neglected" and substitute "Neglect".

5

(END)

*\*. Page 1391, line 21: delete lines 21<sup>✓</sup> to 23<sup>✓</sup>.*

2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

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10

Insert A

520p } (B)

12

1. Page 406, line 41: after that line insert:

"SECTION 1518p. 25.46 (5) of the statutes is amended to read:

25.46 (5) The fees imposed under s. 101.14 168.23 (5) (a) for environmental management."

Insert B  
1983 a. 410; 1985 a. 29; 1987 a. 27; 1989 a. 21, 335; 1991 a. 39, 112, 269, 309; 1993 a. 16, 261, 453, 458; 1995 a. 27, 227; 1997 a. 27; 1999 a. 9; 2001 a. 16; 2003 a. 139; 2005 a. 45; 2007 a. 10; 2009 a. 28; 2011 a. 32 ss. 886 to 888, 892 to 893; 2013 a. 1.

2. Page 920, line 6: after "is" insert "renumbered 168.23 (5) (a) and".

3. Page 920, line 7: substitute "168.23 (5) (a)" for "101.14 (5) (a)".

4. Page 920, line 15: after "is" insert "renumbered 168.23 (5) (b) and".

5. Page 920, line 16: substitute "168.23 (5) (b)" for "101.14 (5) (b)".

2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRBb0418/P3insrt  
RCT.....

#0 Page 904, line 17: delete "the farm" and substitute "the eligible farm".

1 **Insert 2-20**

2 **1.** Page 904, line 13: delete "a farm" and substitute "an eligible farm". ✓

3 **2.** Page 904, line 14: delete "a farm" and substitute "the eligible farm". ✓

4 **3.** Page 904, line 16: after "The" insert "eligible". ✓

5 **4.** Page 904, line 21: delete "The farm" and substitute "The eligible farm". ✓

6 **5.** Page 904, line 22: delete "the farm" and substitute "the eligible farm". ✓

7 **6.** Page 904, line 23: delete "the farm" and substitute "the eligible farm". ✓

8 **7.** Page 904, line 24: delete "the farm" and substitute "the eligible farm". ✓

9 **8.** Page 907, line 3: delete "the farm" and substitute "the eligible farm". ✓

10 **9.** Page 907, line 5: delete "the farm" and substitute "the eligible farm". ✓

11 **10.** Page 907, line 11: delete "a farm" and substitute "an eligible farm". ✓

12 **11.** Page 907, line 13: delete "the farm" and substitute "the eligible farm". ✓

13 **12.** Page 907, line 14: delete "a farm" and substitute "an eligible farm". ✓

14 **13.** Page 908, line 1: delete "a farm" and substitute "an eligible farm". ✓

## Barman, Mike

---

**From:** Barman, Mike  
**Sent:** Monday, June 17, 2013 5:14 PM  
**To:** 'Aaron Gary'; 'Becky Tradewell'; 'Bruce Hoesly'; 'Cathlene Hanaman'; Duchek, Michael; 'Eric Mueller'; 'Fern Knepp'; 'Gordon Malaise'; 'Jeffery Kuesel'; 'Joseph Kreye'; 'Marc Shovers'; 'Mark Kunkel'; 'Mary Gibson-Glass'; 'Michael Gallagher'; Nelson, Robert; 'Pam Kahler'; 'Peggy Hurley'; 'Peter Grant'; 'Rick Champagne'; 'Robin Kite'; Shea, Elisabeth; 'Steve Miller'; 'Tamara Dodge'; 'Tracy Kuczenski'  
**Subject:** LFB Tech. Amendment (LRBb0418/P3)

### **Mike Barman (Lead Program Assistant)**

State of Wisconsin - Legislative Reference Bureau - Legal Section - Front Office

1 East Main Street, Suite 200, Madison, WI 53703

(608) 266-3561 / [mike.barman@legis.wisconsin.gov](mailto:mike.barman@legis.wisconsin.gov)



**Hanaman, Cathlene**

---

**From:** Reinhardt, Rob  
**Sent:** Tuesday, June 18, 2013 8:50 AM  
**To:** Kreye, Joseph; Hanaman, Cathlene; Champagne, Rick  
**Cc:** Shanovich, Ron; Lang, Bob  
**Subject:** FW: 9% Interest

Joe,

Please amend these additional sections to change the interest rate on amounts paid by DOR from 9% to 3%. This will be added to the 0418 amendment. Thanks

---

**From:** Gibbons, Vicki L - DOR [<mailto:Vicki.Gibbons@revenue.wi.gov>]  
**Sent:** Tuesday, June 18, 2013 8:47 AM  
**To:** Reinhardt, Rob  
**Cc:** Wagner, Michael W - DOR; Hardt, Diane L - DOR; Weber, Nathaniel R - DOR  
**Subject:** 9% Interest

Rob,

These are the sections that should be changed from 9% to 3%:

- 77.59(6)(c)
- 77.60(1)
- 78.68(1)
- 139.25(1)
- 139.44(9)
- 168(6)(c)

*Added to 1379 (41) per JK*

Vicki Gibbons  
Deputy Administrator  
Wisconsin Department of Revenue  
Mail Stop 5-77  
PO Box 8949  
Madison, WI 53708-8949  
(608)266-3612  
[Vicki.Gibbons@revenue.wi.gov](mailto:Vicki.Gibbons@revenue.wi.gov)

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State of Wisconsin  
2013 - 2014 LEGISLATURE



LRBb0418/P3

ALL allrs

Stays

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

**ASSEMBLY AMENDMENT ,**

**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**

**TO ASSEMBLY BILL 40**

- 1 At the locations indicated, amend the substitute amendment as follows:
- 2 **1.** Page 5, line 6: delete “and 3.” and substitute “to 4.”
- 3 **2.** Page 6, line 7: delete “This subdivision” and substitute:
- 4 “4. This paragraph”.
- 5 **3.** Page 10, line 7: after “agency” insert “other than the investment board”.
- 6 **4.** Page 322, line 20: on lines 20 and 21, after “(j)” insert “(title)”.
- 7 **5.** Page 322, line 23: delete the material beginning with “All moneys” and
- 8 ending with page 323, line 2.
- 9 **6.** Page 324, line 11: on lines 11 and 12, after “(fv)” insert “(title)”.

1           **7.** Page 324, line 14: delete the material beginning with “A sum” and ending  
2 with line 15.

3           **8.** Page 406, line 12: after that line insert:

4           “**SECTION 520p.** 25.46 (5) of the statutes is amended to read:

5           25.46 (5) The fees imposed under s. ~~101.14~~ 168.23 (5) (a) for environmental  
6 management.”.

7           **9.** Page 414, line 1: delete the material beginning with “where” and ending  
8 with “rule,” on line 2 and substitute “at facilities and specified property locations  
9 where prohibited by s. NR 45.06, Wis. Adm. Code,”.

10 **INSERT X** →

10           **10.** Page 903, line 4: after that line insert:

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

12           91.04 (2) (intro.) A review and analysis of relevant information related to the  
13 farmland preservation program under this chapter and associated tax credit claims  
14 under subch. IX of ch. 71 and grant applications under s. 91.90, including  
15 information related to all of the following:

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

17           91.04 (2) (b) Tax credit claims by landowners and grants paid to landowners,  
18 including the number of claimants and applicants for grants, the amount of credits  
19 claimed and grants paid, acreage covered by tax credit claims and grant applications,  
20 the amount of credits claimed and grant applications made under zoning ordinances  
21 and under farmland preservation agreements, and relevant projections and trends.

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

23           91.60 (3) (c) The department and an owner of land who entered into a farmland  
24 preservation agreement before July 1, 2009, may agree to modify the farmland

1 preservation agreement in order to allow the owner to claim the tax credit under s.  
2 71.613 for a taxable year beginning before January 1, 2014, rather than the tax credit  
3 for which the owner would otherwise be eligible. The department and an owner of  
4 land who entered into a farmland preservation agreement before July 1, 2009, may  
5 agree to modify the farmland preservation agreement in order to allow the owner to  
6 receive a grant under s. 91.90 rather than the tax credit to which the owner would  
7 otherwise be eligible.”.

\*\*\*\*NOTE: The items affecting chapters 91 and 92 have been discussed with Paul  
Ferguson and Daryl Hinz.

- 8 **11.** Page 904, line 13: delete “a farm” and substitute “an eligible farm”.
- 9 **12.** Page 904, line 14: delete “a farm” and substitute “the eligible farm”.
- 10 **13.** Page 904, line 16: after “The” insert “eligible”.
- 11 **14.** Page 904, line 17: delete “a farm” and substitute “the eligible farm”.
- 12 **15.** Page 904, line 20: delete “The farm” and substitute “The eligible farm”.
- 13 **16.** Page 904, line 22: delete “a farm” and substitute “the eligible farm”.
- 14 **17.** Page 904, line 23: delete “the farm” and substitute “the eligible farm”.
- 15 **18.** Page 904, line 24: delete “the farm” and substitute “the eligible farm”.
- 16 **19.** Page 907, line 3: delete “the farm” and substitute “the eligible farm”.
- 17 **20.** Page 907, line 5: delete “the farm” and substitute “the eligible farm”.
- 18 **21.** Page 907, line 11: delete “a farm” and substitute “an eligible farm”.
- 19 **22.** Page 907, line 13: delete “the farm” and substitute “the eligible farm”.
- 20 **23.** Page 907, line 14: delete “a farm” and substitute “an eligible farm”.
- 21 **24.** Page 908, line 1: delete “a farm” and substitute “an eligible farm”.

1           **25.** Page 909, line 2: after that line insert:

2           “**SECTION 1587u.** 92.14 (2) (e) of the statutes is amended to read:

3           92.14 (2) (e) Promoting soil and water conservation by persons claiming  
4 farmland preservation tax credits under subch. IX of ch. 71 or applying for grants  
5 under s. 91.90.

6           **SECTION 1587v.** 92.14 (3) (a) 1. of the statutes is amended to read:

7           92.14 (3) (a) 1. Compliance with soil and water conservation requirements  
8 applicable to persons claiming farmland preservation tax credits under subch. IX of  
9 ch. 71 or applying for grants under s. 91.90.

10          **SECTION 1587w.** 92.14 (3) (d) of the statutes is amended to read:

11          92.14 (3) (d) Implementing land and water resource management projects  
12 undertaken to comply with soil and water conservation requirements applicable to  
13 persons claiming farmland preservation tax credits under subch. IX of ch. 71 or  
14 applying for grants under s. 91.90.”.

15          **26.** Page 920, line 6: after “is” insert “renumbered 168.23 (5) (a) and”.

16          **27.** Page 920, line 7: substitute “168.23 (5) (a)” for “101.14 (5) (a)”.

17          **28.** Page 920, line 15: after “is” insert “renumbered 168.23 (5) (b) and”.

18          **29.** Page 920, line 16: substitute “168.23 (5) (b)” for “101.14 (5) (b)”.

19          **30.** Page 1046, line 24: after “with” insert “this section,”.

20          **31.** Page 1046, line 24: delete “165.77,”.

21          **32.** Page 1184, line 18: delete “Section” and substitute “section”.

22          **33.** Page 1224, line 10: on lines 10, 12 and 18, delete “Section” and substitute  
23 “section”.

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Insert X

1       √1. Page 513, line 16: delete “**intellectually**” and substitute  
2       “**developmentally**”.

3       √2. Page 862, line 2: after that line insert:

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

5       77.59 (6) (c) The department shall notify any person who files a petition for  
6       redetermination that the person may deposit the entire deficiency determination,  
7       including any penalty or interest, with the department when the petition is filed or  
8       at any time before the department makes its redetermination. Any deposited  
9       amount which is refunded shall bear interest at the rate of ~~9%~~ 3 percent per year  
10       during the time the funds were on deposit. A person may also pay any portion of a  
11       deficiency determination admitted to be correct and the payment shall be considered  
12       an admission of the validity of that portion of the deficiency determination and may  
13       not be recovered in an appeal or in any other action or proceeding.

14       Cross-reference: Cross-reference: Cross-reference: See also s. Tax 1.14, Wis. adm. code. Cross-reference:  
15       History: 1975 c. 186; 1979 c. 174, 203, 221; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1985 a. 261 ss. 13g, 13m, 13t; 1987 a. 312 s. 17; 1991 a. 39, 269; 1993 a. 308, 437; 1995  
16       a. 404; 2003 a. 33; 2005 a. 49; 2007 a. 20; 2009 a. 2 ss. 386, 493 to 498; 2009 a. 28, 330.

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

18       77.60 (1) (a) Except as provided in par. (b), unpaid taxes shall bear interest  
19       at the rate of 12% per year from the due date of the return until paid or deposited with  
20       the department. Taxes refunded to the seller shall bear interest at ~~9%~~ 3 percent per  
21       year from the due date of the return to the date on which the refund is certified on  
22       the refund rolls. An extension of time within which to file a return shall not extend  
23       the due date of the return for purposes of interest computation. Taxes refunded to  
24       the buyer shall bear interest at ~~9%~~ 3 percent per year from the last day of the month following

1 the month during which the buyer paid the tax to the date on which the refund is  
2 certified on the refund rolls.” ✓

**History:** 1975 c. 39, 186; 1979 c. 110 s. 60 (13); 1979 c. 221, 230; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1991 a. 39, 269, 316; 1993 a. 16, 112, 408, 437; 1995 a. 27, 428; 1997 a. 237, 314; 1999 a. 9; 2009 a. 2; 2011 a. 68.

3 **3.** Page 867, line 22: after that line insert:

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

5 78.68 (1) Unpaid taxes shall bear interest at the rate of 12% per year from the  
6 due date of the tax until paid or deposited with the department, and all refunded  
7 taxes bear interest at the rate of ~~9%~~ 3 percent per year from the due date of the return  
8 to the date on which the refund is certified on the refund rolls.” ✓

End insert X

**History:** 1973 c. 333; 1977 c. 29, 289, 418; 1981 c. 20; 1983 a. 368; 1987 a. 399; 1991 a. 39; 1993 a. 16, 112, 205, 437; 2011 a. 68.

9 **4.** Page 1031, line 7: after that line insert:

10 “**SECTION 1896w.** 139.25 (1) of the statutes is amended to read:

11 139.25 (1) INTEREST AND PENALTIES. Unpaid taxes bear interest at the rate of  
12 12% per year from the due date of the return until paid or deposited with the  
13 department, and all refunded taxes bear interest at the rate of ~~9%~~ 3 percent per year  
14 from the due date of the return to the date on which the refund is certified on the  
15 refund rolls.” ✓

**History:** 1977 c. 418 s. 924 (18) (e); 1985 a. 120; 1987 a. 399; 2011 a. 68.

16 **5.** Page 1031, line 15: after that line insert:

17 “**SECTION 1897h.** 139.44 (9) of the statutes is amended to read:

18 139.44 (9) Unpaid taxes bear interest at the rate of 12% per year from the due  
19 date of the return until paid or deposited with the department, and all refunded taxes  
20 bear interest at the rate of ~~9%~~ 3 percent per year from the due date of the return to  
21 the date on which the refund is certified on the refund rolls.

**History:** 1981 c. 20; 1983 a. 63; 1985 a. 302; 1987 a. 399; 1989 a. 31; 1993 a. 16; 1997 a. 27, 283; 2001 a. 109.

22 **SECTION 1897j.** 139.94 of the statutes is amended to read:

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Y

Handwritten vertical line with an arrow pointing to line 22.

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LEGISLATIVE REFERENCE BUREAU

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ALL:all:rs

1 INSERT PJH

2 ~~2~~ Page 1238, line 12: after that line insert:

3 "SECTION 2358d. 973.05 (2m) (c) of the statutes is amended to read:

4 973.05 (2m) (c) To payment of part A of the crime victim and witness assistance

5 surcharge imposed before the effective date of this paragraph .... [LRB inserts date]

6 until paid in full.

History: 1977 c. 29; 1979 c. 34, 111; 1981 c. 20, 88, 352; 1983 a. 27, 535; 1985 a. 36; 1987 a. 27, 339, 398; 1989 a. 64, 107, 359; 1991 a. 39; 1993 a. 16; 1995 a. 227, 438, 448; 1997 a. 3, 27, 35, 148, 248; 1999 a. 9, 32; 2001 a. 16, 56, 105; 2003 a. 139; 2005 a. 25, 149, 282, 433; 2005 a. 443 s. 265; 2007 a. 20, 97; 2009 a. 28, 100; 2011 a. 32, 266.

7 SECTION 2358f. 973.05 (2m) (d) of the statutes is amended to read:

8 973.05 (2m) (d) To payment of part B of the crime victim and witness assistance

9 surcharge imposed before the effective date of this paragraph .... [LRB inserts date]

10 until paid in full.

History: 1977 c. 29; 1979 c. 34, 111; 1981 c. 20, 88, 352; 1983 a. 27, 535; 1985 a. 36; 1987 a. 27, 339, 398; 1989 a. 64, 107, 359; 1991 a. 39; 1993 a. 16; 1995 a. 227, 438, 448; 1997 a. 3, 27, 35, 148, 248; 1999 a. 9, 32; 2001 a. 16, 56, 105; 2003 a. 139; 2005 a. 25, 149, 282, 433; 2005 a. 443 s. 265; 2007 a. 20, 97; 2009 a. 28, 100; 2011 a. 32, 266.

11 SECTION 2358h. 973.05 (2m) (dg) of the statutes is amended to read:

12 973.05 (2m) (dg) To payment of part C <sup>of</sup> the crime victim and witness  
13 assistance surcharge imposed before the effective date of this paragraph .... [LRB

14 inserts date] until paid in full.

History: 1977 c. 29; 1979 c. 34, 111; 1981 c. 20, 88, 352; 1983 a. 27, 535; 1985 a. 36; 1987 a. 27, 339, 398; 1989 a. 64, 107, 359; 1991 a. 39; 1993 a. 16; 1995 a. 227, 438, 448; 1997 a. 3, 27, 35, 148, 248; 1999 a. 9, 32; 2001 a. 16, 56, 105; 2003 a. 139; 2005 a. 25, 149, 282, 433; 2005 a. 443 s. 265; 2007 a. 20, 97; 2009 a. 28, 100; 2011 a. 32, 266.

15 SECTION 2358k. 973.05 (2m) (dr) of the statutes is created to read:

16 973.05 (2m) (dr) To payment of the crime victim and witness surcharge

17 imposed on or after the effective date of this paragraph .... [LRB inserts date] until

18 paid in full." ✓

1           **139.94 Refunds.** If the department is determined to have collected more taxes  
 2 than are owed, the department shall refund the excess and interest at the rate of  
 3 ~~0.75%~~ 0.25 percent per month or part of a month when that determination is final.  
 4 If the department has sold property to obtain taxes, penalties and interest assessed  
 5 under this subchapter and those taxes, penalties and interest are found not to be due,  
 6 the department shall give the former owner the proceeds of the sale when that  
 7 determination is final.”

End Insert Y

History: 1989 a. 122.

Insert Z

8           **6.** Page 1052, line 10: after that line insert:

9           “**SECTION 1961n.** 168.12 (6) (c) of the statutes is amended to read:

10           168.12 (6) (c) The department of revenue shall investigate the correctness and  
 11 veracity of the representations in the claim and may require a claimant to submit  
 12 records to substantiate the claim. The department of revenue shall either allow or  
 13 deny a claim under this subsection not later than 60 days after the filing of the claim.  
 14 If the department of revenue allows the claim, it shall pay the claimant the amount  
 15 allowed from the moneys appropriated under s. 20.855 (4) (r). If the department of  
 16 revenue does not pay the allowance by the 90th day after the date on which the  
 17 purchaser files the claim, the department of revenue shall also pay interest on the  
 18 unpaid claim beginning on that day, at the rate of ~~9%~~ 3 percent per year, from the  
 19 moneys appropriated under s. 20.855 (4) (r).”

End Insert Z

History: 1971 c. 206; 1977 c. 29, 418; 1983 a. 913; 1987 a. 27, 399; 1989 a. 31; 1991 a. 39, 262; 1993 a. 16, 416; 1995 a. 27; 1997 a. 27; 2005 a. 25; 2009 a. 401.

20           **7.** Page 1374, line 13: delete “(b) and 71.90 (1)” and substitute “(b), 71.90 (1),  
 21 77.59 (6) (c), 77.60 (1) (a), 78.68 (1), 139.25 (1), 139.44 (9), 139.94, and 168.12 (6) (c)”.

Insert W

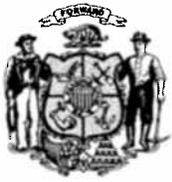
Insert  
PYH

- 1       **34.** Page 1315, line 16: after "requirement" insert "to".
- 2       **35.** Page 1326, line 21: after "transferred to" insert "the".
- 3       **36.** Page 1327, line 19: delete "services," and substitute "services".
- 4       **37.** Page 1328, line 21: after "transferred to" insert "the".
- 5       **38.** Page 1331, line 7: after "transferred to" insert "the".
- 6       **39.** Page 1344, line 24: delete "of this act".
- 7       **40.** Page 1345, line 7: on lines 7 and 9, delete "Wis. Stats." and substitute
- 8       "stats.".
- 9       **41.** Page 1350, line 22: after "efforts" insert "to".
- 10      **42.** Page 1362, line 16: delete "Neglected" and substitute "Neglect".
- 11      **43.** Page 1391, line 21: delete lines 21 to 23.

insert w

12

(END)



**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

**ASSEMBLY AMENDMENT ,**

**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**

**TO ASSEMBLY BILL 40**

- 1           At the locations indicated, amend the substitute amendment as follows:
- 2           **1.** Page 5, line 6: delete “and 3.” and substitute “to 4.”
- 3           **2.** Page 6, line 7: delete “This subdivision” and substitute:
- 4           “4. This paragraph”.
- 5           **3.** Page 10, line 7: after “agency” insert “other than the investment board”.
- 6           **4.** Page 322, line 20: on lines 20 and 21, after “(j)” insert “(title)”.
- 7           **5.** Page 322, line 23: delete the material beginning with “All moneys” and
- 8           ending with page 323, line 2.
- 9           **6.** Page 324, line 11: on lines 11 and 12, after “(fv)” insert “(title)”.

1           **7.** Page 324, line 14: delete the material beginning with “A sum” and ending  
2 with line 15.

3           **8.** Page 406, line 12: after that line insert:

4           “**SECTION 520p.** 25.46 (5) of the statutes is amended to read:

5           25.46 (5) The fees imposed under s. ~~101.14~~ 168.23 (5) (a) for environmental  
6 management.”.

7           **9.** Page 414, line 1: delete the material beginning with “where” and ending  
8 with “rule,” on line 2 and substitute “at facilities and specified property locations  
9 where prohibited by s. NR 45.06, Wis. Adm. Code,”.

10           **10.** Page 513, line 16: delete “**intellectually**” and substitute  
11 “**developmentally**”.

12           **11.** Page 862, line 2: after that line insert:

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

14           77.59 (6) (c) The department shall notify any person who files a petition for  
15 redetermination that the person may deposit the entire deficiency determination,  
16 including any penalty or interest, with the department when the petition is filed or  
17 at any time before the department makes its redetermination. Any deposited  
18 amount which is refunded shall bear interest at the rate of ~~9%~~ 3 percent per year  
19 during the time the funds were on deposit. A person may also pay any portion of a  
20 deficiency determination admitted to be correct and the payment shall be considered  
21 an admission of the validity of that portion of the deficiency determination and may  
22 not be recovered in an appeal or in any other action or proceeding.

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

1           77.60 (1) (a) Except as provided in par. (b), unpaid taxes shall bear interest at  
2           the rate of 12% per year from the due date of the return until paid or deposited with  
3           the department. Taxes refunded to the seller shall bear interest at ~~9%~~ 3 percent per  
4           year from the due date of the return to the date on which the refund is certified on  
5           the refund rolls. An extension of time within which to file a return shall not extend  
6           the due date of the return for purposes of interest computation. Taxes refunded to  
7           the buyer shall bear interest at ~~9%~~ 3 percent per year from the last day of the month  
8           following the month during which the buyer paid the tax to the date on which the  
9           refund is certified on the refund rolls.”.

10           **12.** Page 867, line 22: after that line insert:

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

12           78.68 (1) Unpaid taxes shall bear interest at the rate of 12% per year from the  
13           due date of the tax until paid or deposited with the department, and all refunded  
14           taxes bear interest at the rate of ~~9%~~ 3 percent per year from the due date of the return  
15           to the date on which the refund is certified on the refund rolls.”.

16           **13.** Page 903, line 4: after that line insert:

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

18           91.04 (2) (intro.) A review and analysis of relevant information related to the  
19           farmland preservation program under this chapter and associated tax credit claims  
20           under subch. IX of ch. 71 and grant applications under s. 91.90, including  
21           information related to all of the following:

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

23           91.04 (2) (b) Tax credit claims by landowners and grants paid to landowners,  
24           including the number of claimants and applicants for grants, the amount of credits

1 claimed and grants paid, acreage covered by tax credit claims and grant applications,  
2 the amount of credits claimed and grant applications made under zoning ordinances  
3 and under farmland preservation agreements, and relevant projections and trends.

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

5 91.60 (3) (c) The department and an owner of land who entered into a farmland  
6 preservation agreement before July 1, 2009, may agree to modify the farmland  
7 preservation agreement in order to allow the owner to claim the tax credit under s.  
8 71.613 for a taxable year beginning before January 1, 2014, rather than the tax credit  
9 for which the owner would otherwise be eligible. The department and an owner of  
10 land who entered into a farmland preservation agreement before July 1, 2009, may  
11 agree to modify the farmland preservation agreement in order to allow the owner to  
12 receive a grant under s. 91.90 rather than the tax credit to which the owner would  
13 otherwise be eligible.”.

\*\*\*\*NOTE: The items affecting chapters 91 and 92 have been discussed with Paul  
Ferguson and Daryl Hinz.

14 **14.** Page 904, line 13: delete “a farm” and substitute “an eligible farm”.

15 **15.** Page 904, line 14: delete “a farm” and substitute “the eligible farm”.

16 **16.** Page 904, line 16: after “The” insert “eligible”.

17 **17.** Page 904, line 17: delete “a farm” and substitute “the eligible farm”.

18 **18.** Page 904, line 20: delete “The farm” and substitute “The eligible farm”.

19 **19.** Page 904, line 22: delete “a farm” and substitute “the eligible farm”.

20 **20.** Page 904, line 23: delete “the farm” and substitute “the eligible farm”.

21 **21.** Page 904, line 24: delete “the farm” and substitute “the eligible farm”.

22 **22.** Page 907, line 3: delete “the farm” and substitute “the eligible farm”.

- 1           **23.** Page 907, line 5: delete “the farm” and substitute “the eligible farm”.
- 2           **24.** Page 907, line 11: delete “a farm” and substitute “an eligible farm”.
- 3           **25.** Page 907, line 13: delete “the farm” and substitute “the eligible farm”.
- 4           **26.** Page 907, line 14: delete “a farm” and substitute “an eligible farm”.
- 5           **27.** Page 908, line 1: delete “a farm” and substitute “an eligible farm”.
- 6           **28.** Page 909, line 2: after that line insert:
- 7           “**SECTION 1587u.** 92.14 (2) (e) of the statutes is amended to read:
- 8           92.14 (2) (e) Promoting soil and water conservation by persons claiming
- 9           farmland preservation tax credits under subch. IX of ch. 71 or applying for grants
- 10          under s. 91.90.
- 11          **SECTION 1587v.** 92.14 (3) (a) 1. of the statutes is amended to read:
- 12          92.14 (3) (a) 1. Compliance with soil and water conservation requirements
- 13          applicable to persons claiming farmland preservation tax credits under subch. IX of
- 14          ch. 71 or applying for grants under s. 91.90.
- 15          **SECTION 1587w.** 92.14 (3) (d) of the statutes is amended to read:
- 16          92.14 (3) (d) Implementing land and water resource management projects
- 17          undertaken to comply with soil and water conservation requirements applicable to
- 18          persons claiming farmland preservation tax credits under subch. IX of ch. 71 or
- 19          applying for grants under s. 91.90.”.
- 20          **29.** Page 920, line 6: after “is” insert “renumbered 168.23 (5) (a) and”.
- 21          **30.** Page 920, line 7: substitute “168.23 (5) (a)” for “101.14 (5) (a)”.
- 22          **31.** Page 920, line 15: after “is” insert “renumbered 168.23 (5) (b) and”.
- 23          **32.** Page 920, line 16: substitute “168.23 (5) (b)” for “101.14 (5) (b)”.

1           **33.** Page 1031, line 7: after that line insert:

2           “**SECTION 1896w.** 139.25 (1) of the statutes is amended to read:

3           139.25 (1) INTEREST AND PENALTIES. Unpaid taxes bear interest at the rate of  
4           12% per year from the due date of the return until paid or deposited with the  
5           department, and all refunded taxes bear interest at the rate of ~~9%~~ 3 percent per year  
6           from the due date of the return to the date on which the refund is certified on the  
7           refund rolls.”.

8           **34.** Page 1031, line 15: after that line insert:

9           “**SECTION 1897h.** 139.44 (9) of the statutes is amended to read:

10           139.44 (9) Unpaid taxes bear interest at the rate of 12% per year from the due  
11           date of the return until paid or deposited with the department, and all refunded taxes  
12           bear interest at the rate of ~~9%~~ 3 percent per year from the due date of the return to  
13           the date on which the refund is certified on the refund rolls.

14           **SECTION 1897j.** 139.94 of the statutes is amended to read:

15           **139.94 Refunds.** If the department is determined to have collected more taxes  
16           than are owed, the department shall refund the excess and interest at the rate of  
17           ~~0.75%~~ 0.25 percent per month or part of a month when that determination is final.  
18           If the department has sold property to obtain taxes, penalties and interest assessed  
19           under this subchapter and those taxes, penalties and interest are found not to be due,  
20           the department shall give the former owner the proceeds of the sale when that  
21           determination is final.”.

22           **35.** Page 1046, line 24: after “with” insert “this section,”.

23           **36.** Page 1046, line 24: delete “165.77,”.

24           **37.** Page 1052, line 10: after that line insert:

1           **SECTION 1961n.** 168.12 (6) (c) of the statutes is amended to read:

2           168.12 (6) (c) The department of revenue shall investigate the correctness and  
3           veracity of the representations in the claim and may require a claimant to submit  
4           records to substantiate the claim. The department of revenue shall either allow or  
5           deny a claim under this subsection not later than 60 days after the filing of the claim.  
6           If the department of revenue allows the claim, it shall pay the claimant the amount  
7           allowed from the moneys appropriated under s. 20.855 (4) (r). If the department of  
8           revenue does not pay the allowance by the 90th day after the date on which the  
9           purchaser files the claim, the department of revenue shall also pay interest on the  
10          unpaid claim beginning on that day, at the rate of ~~9%~~ 3 percent per year, from the  
11          moneys appropriated under s. 20.855 (4) (r).”.

12          **38.** Page 1184, line 18: delete “Section” and substitute “section”.

13          **39.** Page 1224, line 10: on lines 10, 12 and 18, delete “Section” and substitute  
14          “section”.

15          **40.** Page 1238, line 12: after that line insert:

16          **SECTION 2358d.** 973.05 (2m) (c) of the statutes is amended to read:

17          973.05 (2m) (c) To payment of part A of the crime victim and witness assistance  
18          surcharge imposed before the effective date of this paragraph .... [LRB inserts date],  
19          until paid in full.

20          **SECTION 2358f.** 973.05 (2m) (d) of the statutes is amended to read:

21          973.05 (2m) (d) To payment of part B of the crime victim and witness assistance  
22          surcharge imposed before the effective date of this paragraph .... [LRB inserts date],  
23          until paid in full.

24          **SECTION 2358h.** 973.05 (2m) (dg) of the statutes is amended to read:

