

1969 Senate Bill 95

Date published:  
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**CHAPTER 154, LAWS OF 1969**

AN ACT to amend and revise chapter 20 of the statutes, and to make diverse other changes in the statutes relating to state finances and appropriations constituting the executive budget bill of the 1969 legislature, and making appropriations.

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

SECTION 1d. 7.08 (4) of the statutes is renumbered 7.08 (5).

SECTION 1g. 7.08 (4) of the statutes is created to read:

7.08 (4) ELECTION LAWS. Prepare and publish the election laws. The election laws shall be furnished free to election officials. Distribution to all others shall be made upon payment of a fee of \$1 per copy.

SECTION 1t. 13.04 of the statutes is renumbered 13.04 (1) and 13.04 (1) (title) is created to read:

13.04 (1) (title) ELIGIBILITY.

SECTION 2. 13.08 of the statutes is renumbered 13.08 (1).

SECTION 3. 13.08 (title) and (2) of the statutes are created to read:

13.08 (title) MILEAGE.

(2) MILEAGE. All members of the legislature shall be entitled to an allowance for transportation expenses incurred in going to and returning from the state capitol once every week during each regular legislative session, at the same rate per mile for each mile traveled in going to and returning from the state capitol on the most usual route as is provided for transportation for state officers and employes under s. 20.916. Such allowances shall be paid monthly upon presentation to the department of administration of a verified written statement containing such information as the department requires.

SECTION 4. 13.10 (2) of the statutes is renumbered 13.10 (2) (a).

SECTION 5. 13.10 (2) (b) of the statutes is created to read:

13.10 (2) (b) Executive budget bills introduced under s. 16.47 (1) are exempt from the fiscal note requirement under par. (a) but shall, if they contain provisions affecting a public retirement fund or providing a tax exemption, be analyzed as to those provisions by the respective joint survey committee.

SECTION 6. 13.12 of the statutes is repealed.

SECTION 7. 13.121 of the statutes is created to read:

13.121 LEGISLATORS' SALARIES. (1) CURRENT MEMBER. From the appropriation under s. 20.765 (1) (a), each member of the legislature shall be paid, in equal instalments, the salary provided under s. 20.923.

(2) DECEASED MEMBER. The salary of any member who dies during his term of office shall be paid for each pay period to a beneficiary named by him in writing and filed with the chief clerk of the house of which he is a member, until a personal representative has been appointed and qualified, and then to such personal representative until a successor has been elected and qualified. When any person elected a member dies before commencement of the term of office to which he is elected, he shall be deemed a member dying during such term of office and his salary shall be paid for each pay period to his estate or personal representative until a successor is elected and qualified.

(3) SPEAKER. For his services as speaker, the speaker of the assembly shall receive \$25 per month, payable monthly, in addition to his compensation, expenses and mileage as a member.

SECTION 8. 13.123 of the statutes is created to read:

13.123 LEGISLATORS' EXPENSES. (1) IN-SESSION EXPENSES. (a) Any member of the legislature who has signified, by affidavit filed with the department of administration, the necessity of establishing a temporary residence at the state capital for the period of any regular or special legislative session shall be entitled to an allowance of \$15 for expenses incurred for food and lodging, for each day that he is in Madison on legislative business, but not including any Saturday or Sunday unless he is in actual attendance on such day at a session of the legislature or a meeting of a standing committee of which he is a member.

(b) No allowance shall be paid under this subsection for any day during a recess of the legislature for 30 days or more unless so provided by joint resolution adopted by both houses of the legislature.

(c) Each member shall certify to the chief clerk of his house, as promptly as may be following the 1st of each month, the number of days during the previous calendar month on which he was in Madison on legislative business and for which he seeks the allowance provided by this subsection. Such allowances shall be paid from the appropriation under s. 20.765 (1) (a) within one week after each calendar month; and shall be paid, upon the filing with the department of administration, the chief clerk's affidavit stating the number of days in Madison on legislative business for all members of his house.

(2) ITERIM EXPENSES. From the appropriation under s. 20.765 (1) (a), each member of the legislature shall be entitled to an expense allowance for postage and clerical assistance for each full calendar month during which the legislature is in actual session 3 days or less.

(a) For assemblymen representing one county or less such expense allowance shall be at the rate of \$25 per month, but for assemblymen representing more than one county, it shall be at the rate of \$25 per month for the first county plus \$15 per month for each additional county in the district.

(b) For senators representing one county or less such expense allowance shall be at the rate of \$40 per month, but for senators representing more than one county, it shall be at the rate of \$40 per month for the first county plus \$20 per month for each additional county, or part thereof, in the district.

(3) ATTENDANCE AT MEETINGS. Any member of the legislature authorized by the governor, or senators so authorized by the committee on senate organization, or assemblymen so authorized by the committee on

assembly organization for out-of-state meetings or the speaker for meetings within this state, and all members of the legislature required by law, by legislative rule or by resolution or joint resolution to attend meetings other than sessions of the legislature or to represent this state in their official capacity shall be paid no additional compensation for such services but shall be reimbursed their actual and necessary expenses from the appropriation under s. 20.765 (1) (a), but no legislator may be reimbursed under this subsection for expenses on any day for which he submits a claim under sub. (1). Any expenses incurred by a legislator under s. 14.82 shall be reimbursed from the appropriation under s. 20.315.

SECTION 9. 13.125 of the statutes is created to read:

13.125 CHAPLAINS. The officiating chaplain of the senate and assembly shall be paid \$5 for each day of service from the appropriation under s. 20.765 (1) (a). Payment shall be made on certification by the chief clerk of the senate or of the assembly, respectively, showing the amount to which each chaplain is entitled.

SECTION 10. 13.14 of the statutes is repealed.

SECTION 11. 13.14 of the statutes is created to read:

13.14 MISCELLANEOUS EXPENSES. (1) CONTINGENT EXPENDITURES. Expenditures from the legislative contingent fund under s. 20.765 (1) (b) shall be made only when authorized by majority vote of the joint committee on legislative organization or of the organization committee in the respective house. The vote may be taken by mail ballot. Such expenditures shall be vouchered as are any other expenditures of the legislature.

(2) FLORAL PIECES. The senate and assembly may procure floral pieces for deceased or ill members of the legislature and state officers who, in the judgment of the presiding officer and chief clerk, have been identified with the legislative process. Such expenses shall be by voucher, signed by the presiding officer or chief clerk of the respective house, and shall be drawn on the appropriation under s. 20.765 (1) (a).

(3) TRAVEL: LIEUTENANT GOVERNOR; LEGISLATIVE PERSONNEL. The actual and necessary expenses of the lieutenant governor incident to attending the lieutenant governor's conference, and the actual and necessary expenses of legislative policy research personnel, assistants to legislative leaders and research staff assigned to legislative committees and party caucuses incident to attending meetings outside the capital shall be reimbursed from the appropriation under s. 20.765 (1) (a).

SECTION 12. 13.15 of the statutes is renumbered 13.15 (1).

SECTION 13. 13.15 (1) (title) and (2) of the statutes are created to read:

13.15 (1) (title) ELECTION.

(2) SALARY AND EXPENSES. The chief clerk of the senate and of the assembly shall each receive:

(a) The salary established in implementation of s. 13.20 (2).

(b) For travel to and from the state capitol and for expenses incurred for food and lodging, necessitated by the establishment of a temporary residence in Madison during any session of the legislature, the same reimbursement as is provided members of the legislature by ss. 13.08 (2) and 13.123 (1).

(c) In the period when the legislature is not in session, their actual and necessary expenses incurred in the performance of their duties. Such expenses shall be reimbursed by voucher signed by the presiding officer of the respective house.

(d) For attendance at conferences and other official meetings approved by the president pro tempore for the senate or the speaker for the assembly, their actual and necessary expenses.

SECTION 14. 13.18 of the statutes is renumbered 13.18 (1).

SECTION 15. 13.18 (1) (title) and (2) of the statutes are created to read:

13.18 (1) (title) ELECTION.

(2) SALARY AND EXPENSES. The sergeant at arms of the senate and of the assembly shall each receive:

(a) The salary established in implementation of s. 13.20 (2).

(b) For travel to and from the state capitol and for expenses incurred for food and lodging, necessitated by the establishment of a temporary residence in Madison during any session of the legislature, the same reimbursement as is provided members of the legislature by ss. 13.08 (2) and 13.123 (1).

(c) In the period when the legislature is not in session, their actual and necessary expenses incurred in the performance of their duties. Such expenses shall be reimbursed by voucher signed by the presiding officer of the respective house.

SECTION 16. 13.20 (1) (title), (2) (title) and (3) of the statutes are created to read:

13.20 (1) (title) NUMBER; QUALIFICATIONS; STAFFING PATTERN.

(2) (title) PAY RANGES; DURATION OF EMPLOYMENT.

(3) LIEUTENANT GOVERNOR'S EMPLOYEES. The lieutenant governor may employ one administrative assistant under s. 16.08 (2) (g). He may employ one secretary under s. 16.08 (2) (g) or under the classified service but such secretary shall be reimbursed at the same rate as head clerks under the legislative salary schedule and may be employed for such period and upon such terms as the lieutenant governor determines.

SECTION 17. 13.49 (6) of the statutes is repealed and recreated to read:

13.49 (6) LEGISLATIVE FISCAL BUREAU. The committee shall be the policy-making board for and in general supervise the operation of the legislative fiscal bureau. It shall select the director of the bureau, and approve his hiring of additional personnel within the limits established by the budget.

SECTION 18. 13.54 (1) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

13.54 (1) There is created a commission on interstate cooperation in the legislative branch to consist of the members of the joint committee on legislative organization and, in addition, 3 senators and 3 assemblymen appointed as are standing committees in the respective houses, the chief of the legislative reference bureau, the governor and 3 state officials to be appointed by him. The executive secretary of the legislative council shall serve as the nonvoting secretary of the commission. ~~Members of the commission shall be paid no additional compensation but shall be reimbursed their actual and necessary expenses from the appropriation made by s. 20.765 (3)~~ (d). Subject to s. 14.40 (6), alternates to attend specific meetings may be chosen as are persons to fill vacancies, and their terms shall expire when their mission is accomplished.

SECTION 18m. 13.54 (4) of the statutes is created to read:

13.54 (4) CONTINGENT EXPENSES. Expenditures for contingent expenses of the commission, under s. 20.765 (2) (ca), shall be at the discretion of the commission, but a statement of all such expenditures shall be rendered to the legislature at the beginning of each regular session.

SECTION 19. 13.57 of the statutes is created to read:

13.57 NATIONAL CONFERENCES. (1) NATIONAL CONFERENCE OF STATE LEGISLATIVE LEADERS. The delegates to the national conference of state legislative leaders shall be designated by the president pro tempore

for the senate and by the speaker for the assembly. The annual membership fee shall be certified by the president pro tempore of the senate. Vouchers to reimburse the actual and necessary expenses of the delegates to the conference shall be certified by the president pro tempore for the senate and by the speaker for the assembly.

(2) NATIONAL LEGISLATIVE CONFERENCE. The delegates to the national legislative conference shall be designated by the legislative council. Delegates may include members of the legislature and such officers or employes under this chapter as the council designates. Vouchers to reimburse the actual and necessary expenses of the delegates to the conference shall be certified by the chairman of the legislative council.

(3) EXPENSES REIMBURSED. All expenses under this section shall be reimbursed from the appropriation under s. 20.765 (1) (a).

SECTION 19m. 13.63 (1) of the statutes is amended to read:

13.63 (1) Any adult of good moral character who is a U. S. citizen and otherwise qualified under ss. 13.61 to 13.71 shall be licensed as a lobbyist as herein provided. The secretary of state shall provide for the form of application for license. Such application may be obtained in the office of the secretary of state and filed therein. Upon approval of such application and payment of the license fee of \$10 to the secretary of state, a license shall be issued which entitles the licensee to practice lobbying on behalf of ~~any~~ one ~~or more principals~~ principal. A lobbyist shall pay an additional \$10 fee for each additional principal he represents. Each license shall expire on December 31 of each even-numbered year. No application shall be disapproved without affording the applicant a hearing which shall be held and decision entered within 10 days of the date of filing of the application. Denial of a license may be reviewed under ch. 227.

SECTION 20. 13.81 (5), (6) and (7) of the statutes are created to read:

13.81 (5) EXPENDITURES. All expenditures for the council shall be by voucher signed either by the chairman or by the executive secretary of the council.

(6) REIMBURSEMENTS FOR SPECIAL STUDIES. (a) *Reimbursement.* At the end of each fiscal year, the general fund shall be reimbursed, from any other state fund, the amounts actually expended by the council under s. 20.765 (3) (e) for the cost of making and publishing surveys and analysis of activities and policies related to such funds. The legislative council shall bill such state funds at the end of each fiscal year for the costs so incurred, in accordance with cost records maintained by the council.

(b) *Highway problems study.* The council shall authorize payments from the appropriation under s. 20.765 (2) (u) for reimbursement of expenses and compensation for services rendered in connection with the study of highway problems, but persons on the payroll of the division of highways shall be reimbursed for their expenses under s. 13.45 (3) (b) and may be reimbursed from the appropriation under s. 20.765 (2) (u) only for work performed on the study in excess of the standard work week. The highway commission and its employes shall, when requested, fully cooperate with and assist the council and the advisory committee in making such study. Payments from the appropriation under s. 20.765 (2) (u) shall be by voucher signed either by the chairman or by executive secretary of the council.

(7) CONTINGENT EXPENSES. Expenditures from the appropriation under s. 20.765 (3) (ec) may be made by the chairman of the council or by the executive secretary at their discretion, but a statement of all such expenditures shall be rendered to the legislature at the beginning of each regular session.

Item }  
Veto }

~~Section 20m. 13.95 (1) of the statutes is repealed.~~

SECTION 22. 13.95 of the statutes is created to read:

13.95 LEGISLATIVE FISCAL BUREAU. There is created a bureau to be known as the "Legislative Fiscal Bureau" headed by a director. The fiscal bureau shall be strictly nonpartisan and shall at all times observe the confidential nature of the research requests received by it; however, with the prior approval of the requestor in each instance, the bureau may duplicate the results of its research for distribution.

(1) DUTIES OF THE BUREAU. The legislative fiscal bureau shall perform its services for the legislature objectively and impartially and to the limits of its facilities and staff. The bureau shall:

(a) Develop, and make available to the legislature and its standing, procedural, special or statutory legislative committees, such fiscal information as will assist the legislature or any legislative committee in its deliberations. As part of its fiscal analysis activity, the bureau shall study, and may recommend alternatives to the legislature and to any legislative committee, concerning 1) the state budget and its long-range implications for every state fund, and 2) the revenues and expenditures of the state.

(b) Perform fiscal and program analysis for the legislature and its appropriate committees.

(c) Review existing and proposed programs and present such alternatives to the governor's recommended programs and budgets as will assist the legislature or its appropriate committees.

(d) Review and evaluate requests for appropriations, including proposed plans and policies related to such requests, and make recommendations to the joint committee on finance and the legislature in relation thereto.

(e) At the direction of the legislature or its appropriate committees, or on its own initiative, conduct such other studies and perform such other duties as the legislature, its committees and members may require in dealing with the financial affairs of the state.

(2) DUTIES OF THE DIRECTOR. The director of the legislative fiscal bureau shall:

(a) Supervise and train the personnel assigned to him.

(b) Supervise all expenditures of the legislative fiscal bureau.

(c) Attend, or designate a representative who shall attend, all meetings of the joint committee on finance.

(d) Attend, or designate a representative who shall attend, all meetings of the board on government operations.

(e) Subject to the approval of the legislative programs study committee, attend such midwest and national meetings as will benefit the operation of his bureau.

SECTION 22m. 14.38 (9) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

14.38 (9) Make a copy of any law, resolution, deed, bond, record, document or paper deposited or kept in his office, upon request therefor, attach thereto his certificate, with the great or lesser seal affixed, and collect therefor 25 cents per folio and \$2 for such certificate; *if such copies are not to be certified then collect therefor the fee of 50 cents per page;* also to record any document authorized or required by law to be recorded in his office, and to charge therefor a fee of 25 cents per folio. The fee for certified copies of appointments, certificates of incorporations or amendments, licenses of foreign corporations, or similar certificates, and for certificates as to results of search of the records and files of his office, when a printed form is used, shall be ~~\$2~~ \$3, but when a specially prepared form is required the fee shall be ~~\$2.50~~ \$4. The minimum fee for any cer-

tificate under his hand and seal shall be \$2 \$3. *Telegraphic reports as to results of record searches shall be \$2 plus the cost of the telegram.*

SECTION 23. 14.82 (3) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed.

SECTION 23m. 15.04 (4) of the statutes is amended to read:

15.04 (4) BIENNIAL REPORT. Submit a report in November of each *odd-numbered* year to the governor and the legislature on the ~~operation~~ *operations* of his department or independent agency during the ~~fiscal year~~ *concluded on the preceding June 30 biennium*, and projecting the goals and objectives of the department or independent agency as developed for the program budget report. Any department or independent agency may issue such additional reports on its findings and recommendations as its operations require, but the coordinating council for higher education shall so report every 4 12 months.

SECTION 26m. 15.40 (2) (c) of the statutes is amended to read:

15.40 (2) (c) Be the appointing and supervising authority of all personnel, *other than shared personnel*, engaged in the ~~performance of the powers, duties and functions to be independently exercised by the division of nurses and the examining boards with regard to rule-making, licensing, certifying and regulation review, investigation or handling of information regarding qualification of applicants for license, examination questions and answers, accreditation, investigation incident thereto, and disciplinary matters affecting licensees, or in the establishing of regulatory policy or the exercise of administrative discretion with regard to qualification or discipline of applicants or licensees or accreditation.~~

SECTION 29m. 16.06 of the statutes is created to read:

16.06 CONTRACTUAL SERVICES. The department or its agents may contract for personal services which can be performed more economically or efficiently by such contract.

SECTION 30. 16.08 (2) (fm) of the statutes is created to read:

16.08 (2) (fm) The director and personnel of the legislative fiscal bureau.

SECTION 30c. 16.105 (2) (c) 2 of the statutes, as affected by chapter 95, laws of 1969, is amended to read:

16.105 (2) (c) 2. It is declared to be legislative intent that merit increases be granted only on the basis of meritorious service and not be granted for reasons of longevity, employe need, level of salary range or for other such reasons. The personnel board shall establish rules for assuring that state departments follow procedures which promote this end, including therein the use of performance standards, evaluation reports and such other measurements as they may require. For the 1969-70 and 1970-71 fiscal years only, the provisions of this paragraph requiring merit increases to be granted only on the basis of meritorious service are waived to the extent necessary to permit implementation of the joint committee on finance's recommendations that such increases be granted on a basis other than merit. *In the event that no budget has been passed by July 1, the provisions of the preceding sentence shall be retroactive to the July 1 pay period, and any funds required to implement these provisions which are in excess of the 80% of the funds budgeted may be provided from the appropriation under s. 20.865 (1) (c).*

SECTION 30h. 16.105 (2) (c) 6 of the statutes is created to read:

16.105 (2) (c) 6. It is declared to be legislative intent that all compensation adjustments for state employes that are approved by the legislature shall take effect on the beginning of the pay period closest to July 1.

SECTION 30m. 16.105 (7) of the statutes is created to read:

16.105 (7) Notwithstanding any other provision of the statutes, all compensation adjustments for state employes shall be effective on the beginning date of the pay period nearest the statutory or administrative date.

Item  
Veto

Section 30r. ~~16.33 of the statutes is created to read:~~  
~~16.33 SALARIES IN EXCESS OF \$25,000. No person in the unclassified or classified service as established under s. 16.08 shall be entitled to a salary increase which results in a base salary in excess of \$25,000 per year or to any salary increase if such person already has a base salary in excess of \$25,000 per year, unless such increase is approved by the joint committee on finance or the board on government operations if the legislature is not in session. This requirement shall be in addition to any other requirements by which salary increases are granted. This section shall not apply to those persons whose salaries are set by legislative act.~~

SECTION 31. 16.47 (1) of the statutes is amended to read:

16.47 (1) The executive budget bill or bills shall incorporate the governor's recommendations for appropriations for the succeeding biennium. ~~One bill shall cover each of the following operating funds: the general fund, the highway fund and the conservation fund.~~ Each appropriation in each bill except those for highway construction and aids to local units may be divided into 3 allotments: personal services, other operating expenses and capital outlay or other meaningful classifications, or appropriations may be made in total for all expense. The appropriation method shall in no way affect the amount of detail or manner of presentation which may be requested by the joint committee on finance. Appropriation requests may be divided into 3 allotments: personal services, other operating expenses and capital outlay or such other meaningful classifications as may be approved by the joint committee on finance. Immediately after the delivery of the budget message, the bills shall be introduced without change into either house by the joint finance committee and when introduced shall be referred to that committee.

Item  
Veto

Section 31g. ~~16.50 (6) of the statutes is created to read:~~  
~~16.50 (6) From the departmental quarterly allotment requests, the department of administration shall realize a lapsed balance equivalent of at least \$500,000 in each quarter in order to accomplish at least a \$2,000,000 lapsed balance in each fiscal year in addition to the turn-over factor already in the budget. The joint committee on finance shall quarterly review the actions of the department in order to insure compliance with this subsection.~~

SECTION 31m. 16.52 (5) (a) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

16.52 (5) (a) On August 15 of each fiscal year all outstanding encumbrances entered for the previous fiscal year shall be transferred by the secretary as encumbrances against the appropriation for the current fiscal year, and an equivalent prior year appropriation balance shall also be forwarded to the current year by the secretary. Payments made on previous year encumbrances forwarded shall be charged to the current fiscal year. All other charges incurred during any previous fiscal year, and not evidenced by encumbrances, which are presented for payment between August 16 in any fiscal year and August 15 in the next succeeding fiscal year shall be entered as charges in the fiscal year in which said August 16 falls; but such charges shall not be paid if they exceed the unencumbered appropriation balance as of August 15 of the fiscal year preceding the year of payment. *This paragraph may be waived in whole or in part by the secretary with the advice of the state auditor on other than general purpose revenue appropriations.*

SECTION 32. 16.54 (5) of the statutes is amended to read:

16.54 (5) Whenever any agency of the federal government shall require that as a condition to obtaining federal aid the state agency entrusted



with the administration of such aid shall submit a budget of the contemplated expenditures for administrative purposes, the proposed budget for such expenditures, plan, application, or other project proposal, then the budget, plan, application or proposal shall, before it is submitted to the federal authorities for approval, first be approved by the governor and reported to the joint committee on finance while the legislature is in session and at other times to the board on government operations.

SECTION 32e. 16.545 (1) of the statutes is amended to read:

16.545 (1) To fully inform the governor, the legislature, the commission on interstate cooperation, other state agencies and the public of available federal aid programs.

SECTION 32m. 16.545 (8) of the statutes is created to read:

16.545 (8) To serve as the state central information reception center for the receipt and dissemination of such federal grant-in-aid information as provided by federal agencies pursuant to section 201 of the federal intergovernmental cooperation act of 1968. All information shall be reported to the governor and to the interstate cooperation commission which shall serve as the principal liaison contact between the federal aid management service and the legislature except as provided in sub. (7).

SECTION 32s. 16.545 (9) of the statutes is created to read:

16.545 (9) To supply to the interstate cooperation commission such statistical and other information relating to federal aid programs and their utilization by or availability to this state and its municipalities as the commission or its chairman requests.

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~~Section 32. 16.71 (1) of the statutes is amended to read:~~

~~16.71 (1) All necessary materials, supplies, and equipment, all other permanent personal property and miscellaneous capital, and contractual services and all other expense of a consumable nature for all state offices. All such materials, services and other things and expense furnished to any such office shall be charged to the proper appropriations of the offices to whom which furnished, as provided in. The proceeds shall be deposited under s. 20.505 (1) (i).~~

SECTION 33f. 16.93 (2) of the statutes is amended to read:

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16.93 (2) Except for persons designated in sub. (3), the parking of any motor vehicle in any of the 4 driveways of the capitol park leading to the capitol building is prohibited. Parking of any motor vehicles ~~vehicle~~ on the grounds of any of the state office buildings shall be in accordance with rules and orders established by the department of administration, but the department of administration shall not charge any fee for such parking and the department may establish a schedule of fees for monthly parking at any such office building or facility, not including the capitol. Any person violating this subsection or any regulations adopted pursuant thereto shall be fined not exceeding \$25 or imprisoned not exceeding 10 days.

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~~Section 33m. 20.002 (8) of the statutes is created to read:~~

~~20.002 (8) Federal Reduction or Termination; Effect. All appropriations made in this chapter are subject to the specific provision that when and if the federal government funding of any portion of a program is reduced or terminated, then state participation in the program shall be reduced in the same proportion as such federal reduction, such state reduction to be implemented by the responsible state agency within 60 days.~~

SECTION 34. 20.005 of the statutes, as it affects 1969-71 appropriations, is repealed and recreated to read:

20.005 STATE BUDGET. (1) SUMMARY OF ALL FUNDS. The budget governing fiscal operations for the state of Wisconsin for all funds from July 1, 1969, to June 30, 1971, is summarized as follows:

**GENERAL FUND SUMMARY**

General Purpose Revenue	1969-70	1970-71
Estimated Balance July 1 .....	—10,300,000	—12,820,000
Estimated Taxes .....	679,843,800	746,119,200
Estimated Dept. Revenue .....	60,541,600	65,194,500
Total GPR Available .....	730,085,400	798,493,700
Appropriations .....	753,301,000	808,713,100
Estimated Lapsed Balances .....	—10,395,600	—11,234,700
Net Appropriations .....	742,905,400	797,478,400
Estimated Balance June 30 .....	—12,820,000	+1,015,300
<b>SUMMARY OF EXPENDITURES ALL FUNDS</b>		
General Purpose Revenue .....	742,905,400	797,478,400
Program Revenue—Nonfederal .....	226,147,400	251,438,200
Program Revenue—Federal .....	263,352,100	288,243,600
Segregated Funds—Nonfederal .....	166,068,300	187,387,500
Segregated Funds—Federal .....	14,660,100	14,916,000
Subtotal .....	1,413,133,300	1,539,463,700
Local Tax Revenue .....	396,019,000	426,196,000
Grand Total .....	1,809,152,300	1,965,659,700

(2) APPROPRIATIONS. The following tabulation lists all appropriations authorized from annual and biennial appropriations and anticipated expenditures from sum sufficient and continuing appropriations for the programs and other purposes indicated. All appropriations are authorized from the general fund unless otherwise indicated. The letter abbreviations shown designating the type of appropriation apply to both years in the schedule unless otherwise indicated. In the schedule, appropriations which vary from the standard appropriation type definitions are indicated by an asterisk (\*). The variation is specifically stated in the corresponding section in ss. 20.100 to 20.899.

**SUBCHAPTER II.  
COMMERCE.**

Statute, agency and purpose	Source	Type	1969-70	1970-71
<b>20.115 Agriculture, Department of</b>				
(1) Food and Trade Regulation				
(a) General program operations .....	GPR	A	2,821,300	2,891,100
(g) Related services .....	PR	C	6,800	6,800
(i) Pesticide control .....	PR	C	51,800	54,400
(j) Weights and measures .....	PR	C	40,500	41,500
(k) Dairy trade practices .....	PR	C	89,400	90,000
(m) Federal funds .....	PR-F	C	108,500	111,600
(1) Program totals				
General purpose revenues .....			2,821,300	2,891,100
Program revenue .....			297,000	304,300
Federal .....			(108,500)	(111,600)
Other .....			(188,500)	(192,700)
Total—all sources .....			3,118,300	3,195,400
(2) Animal Disease and Plant Pest Eradication				
(a) General program operations .....	GPR	A	1,589,200	1,685,300
(b) Animal disease indemnities .....	GPR	B	27,500	27,500
(c) Calfhood vaccination .....	GPR	A	375,000	375,000
(g) Related services .....	PR	C	700	700
(h) Sale of supplies .....	PR	C	15,000	15,000
(i) Mink research .....	PR	C	6,000	6,000
(m) Federal funds .....	PR-F	C	77,000	77,000
(2) Program totals				
General purpose revenues .....			1,991,700	2,087,800
Program revenue .....			98,700	98,700
Federal .....			(77,000)	(77,000)
Other .....			(21,700)	(21,700)
Total—all sources .....			2,090,400	2,186,500
(3) Marketing Services				
(a) General program operations .....	GPR	A	739,500	738,000
(b) Fruit and vegetable grading .....	GPR	A	18,200	18,200
(g) Related services .....	PR	C	138,000	138,000

Statute, agency and purpose	Source	Type	1969-70	1970-71
(h) Sale of supplies .....	PR	C	4,000	4,000
(i) Marketing orders .....	PR	C	45,000	45,000
(j) Grain regulation .....	PR	C	577,600	569,900
(m) Federal funds .....	PR-F	C	58,700	60,000
(3) Program totals				
General purpose revenues .....			757,700	756,200
Program revenue .....			823,300	816,900
Federal .....			(58,700)	(60,000)
Other .....			(764,600)	(756,900)
Total—all sources .....			1,581,000	1,573,100
(4) Aids to Agricultural Societies				
(a) Payments .....	GPR	A	22,700	22,700
(4) Program totals				
General purpose revenues .....			22,700	22,700
Total—all sources .....			22,700	22,700
(8) Central Administrative Services				
(a) General program operations .....	GPR	A	410,100	414,500
(8) Program totals				
General purpose revenues .....			410,100	414,500
Total—all sources .....			410,100	414,500
20.115 Department Totals				
General purpose revenues .....			6,003,500	6,172,300
Program revenue .....			1,219,000	1,219,900
Federal .....			(244,200)	(248,600)
Other .....			(974,800)	(971,300)
Total—all sources .....			7,222,500	7,392,200
<b>20.124 Banking, Office of the Commissioner of</b>				
(1) Supervision of Banks and Related Financial Agencies				
(a) Losses on public deposits .....	GPR	S	—0—	—0—
(g) Agency collections .....	PR	C	1,267,300	1,291,100
(h) Unclaimed funds .....	PR	C	—0—	—0—
(u) State deposit fund .....	SEG	S	—0—	—0—
20.124 Department Totals				
General purpose revenues .....			—0—	—0—
Program revenue .....			1,267,300	1,291,100
Segregated funds .....			—0—	—0—
Total—all sources .....			1,267,300	1,291,100
<b>20.145 Insurance, Office of the Commissioner of</b>				
(1) Supervision of the Insurance Industry				
(g) General program operations .....	PR	C	1,009,500	1,041,200
(1) Program totals				
Program revenue .....			1,009,500	1,041,200
Total—all sources .....			1,009,500	1,041,200
(2) State Property Insurance Fund				
(a) Reinsurance .....	GPR	S	240,000	250,000
(u) Administration .....	SEG	A	54,600	55,500
(v) Operations and benefits .....	SEG	C	550,000	580,000
(2) Program totals				
General purpose revenues .....			240,000	250,000
Segregated funds .....			604,600	635,500
Total—all sources .....			844,600	885,500
(3) State Life Insurance Fund				
(u) Administration .....	SEG	A	33,600	35,100
(v) Operations and benefits .....	SEG	C	262,000	312,500
(3) Program totals				
Segregated funds .....			295,600	347,600
Total—all sources .....			295,600	347,600
(4) Wisconsin Indemnity Fund				
(u) Administration .....	SEG	A	10,000	15,000
(v) Operations and benefits .....	SEG	C	15,000	20,000
(4) Program totals				
Segregated funds .....			25,000	35,000
Total—all sources .....			25,000	35,000
(7) Workmens Compensation Security				

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Statute, agency and purpose	Source	Type	1969-70	1970-71
<b>Funds</b>				
(u) Mutual workmens compensation Security fund .....	SEG	C	200	200
(v) Reciprocal workmens compensation security fund .....	SEG	C	100	100
(w) Stock workmens compensation security fund .....	SEG	C	400	400
(7) Program totals				
Segregated funds .....			700	700
Total—all sources .....			700	700
20.145 Department Totals				
General purpose revenues .....			240,000	250,000
Program revenue .....			1,009,500	1,041,200
Segregated funds .....			925,900	1,018,800
Total—all sources .....			2,175,400	2,310,000
<b>20.155 Public Service Commission</b>				
(1) Regulation of Public Services				
(a) General program operations .....	GPR	A	17,400	17,700
(g) Utility and railroad regulation .....	PR	C	1,109,300	1,128,000
20.155 Department Totals				
General purpose revenues .....			17,400	17,700
Program revenue .....			1,109,300	1,128,000
Total—all sources .....			1,126,700	1,145,700
<b>20.165 Regulation and Licensing, Department of</b>				
(1) General Administration				
(a) General program operations .....	GPR	A	88,400	72,300
(c) Clerical operations .....	GPR	A	268,600	273,500
(1) Program totals				
General purpose revenues .....			357,000	345,800
Total—all sources .....			357,000	345,800
(2) Occupational and Professional Regulation				
(a) Legislative scholarships for nursing educators .....	GPR	A	145,000	145,000
(g) Accounting examining board .....	PR	C	18,600	19,100
(gg) Architects and professional engineers, examining board of .....	PR	C	102,300	111,200
(gt) Athletic examining board .....	PR	C	4,900	5,300
(hg) Basic science examining board .....	PR	C	7,000	7,000
(ht) Chiropractic examining board .....	PR	C	8,500	8,500
(i) Dentistry examining board .....	PR	C	23,800	23,800
(ig) Medical examining board .....	PR	C	57,000	57,900
(it) Nurses, division of .....	PR	C	166,800	173,100
(iv) Nursing education .....	PR	C	20,000	20,000
(j) Optometry examining board .....	PR	C	15,900	15,900
(jg) Pharmacy examining board .....	PR	C	89,900	92,200
(jt) Pharmacy internship board .....	PR	C	18,400	18,900
(k) Real estate examining board .....	PR	C	207,800	211,900
(kg) Veterinary examining board .....	PR	C	4,800	4,800
(kt) Watchmaking examining board .....	PR	C	3,900	3,900
(2) Program totals				
General purpose revenues .....			145,000	145,000
Program revenue .....			749,600	773,500
Total—all sources .....			894,600	918,500
20.165 Department Totals				
General purpose revenues .....			502,000	490,800
Program revenue .....			749,600	773,500
Total—all sources .....			1,251,600	1,264,300
<b>20.175 Savings and Loan, Office of the Commissioner of</b>				
(1) Supervision of Savings and Loan Associations				
(g) General program operations .....	PR	C	277,300	283,700
20.175 Department Totals				
Program revenue .....			277,300	283,700
Total—all sources .....			277,300	283,700

Statute, agency and purpose	Source Type	1969-70	1970-71
<b>20.185 Securities, Office of the Commissioner of</b>			
(1) Regulation of the Sale of Securities			
(a) General program operations	GPR A	220,000	227,000
20.185 Department Totals			
General purpose revenues		220,000	227,000
Total—all sources		220,000	227,000
Functional Area Totals			
General purpose revenues		6,982,900	7,157,800
Program revenue		5,632,000	5,737,400
Federal		(244,200)	(248,600)
Other		(5,387,800)	(5,488,800)
Segregated funds		925,900	1,018,800
Federal		(—0—)	(—0—)
Other		(925,900)	(1,018,800)
Total—all sources		13,540,800	13,914,000

**SUBCHAPTER III.  
EDUCATION.**

<b>20.225 Higher Education, Coord. Council for</b>			
(1) Coordination of Higher Education			
(a) General program operations	GPR A	276,400	279,900
(g) Gifts and grants	PR C	—0—	—0—
(m) Federal grants	PR-F C	—0—	—0—
(1) Program totals			
General purpose revenues		276,400	279,900
Program revenue		—0—	—0—
Total—all sources		276,400	279,900
(2) Educational Broadcasting			
(a) General program operations	GPR A	452,000	372,800
(g) Gifts and grants	PR C	—0—	—0—
(m) Federal grants	PR-F C	—0—	—0—
(2) Program totals			
General purpose revenues		452,000	372,800
Program revenue		—0—	—0—
Total—all sources		452,000	372,800
20.225 Department Totals			
General purpose revenues		728,400	652,700
Program revenue		—0—	—0—
Federal		(—0—)	(—0—)
Other		(—0—)	(—0—)
Total—all sources		728,400	652,700
<b>20.235 Higher Educational Aids Board</b>			
(1) Student Support Activities			
(a) General program operations	GPR A	316,500	324,600
(b) Tuition grants	GPR S	2,158,000	2,392,000
(bm) Tuition reimbursement grants	GPR S	425,000	425,000
(c) Scholarships for teacher-trainees	GPR S	240,000	240,000
(cm) Teachers scholarships—handicapped	GPR S	—0—	120,000
(d) Honor scholarships	GPR S	740,000	740,000
(e) Student loan interest	GPR S	130,000	100,000
(g) Student loans	PR C	8,000,000	10,000,000
(h) Interest payments	PR C	650,000	715,000
(i) Gifts and grants	PR C	—0—	—0—
(m) Federal interest payments	PR-F C	900,000	1,125,000
(n) Federal aid	PR-F C	—0—	—0—
(1) Program totals			
General purpose revenues		4,009,500	4,341,600
Program revenue		9,550,000	11,840,000
Federal		(900,000)	(1,125,000)
Other		(8,650,000)	(10,715,000)
Total—all sources		13,559,500	16,181,600
(2) Institutional Support Activities			

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Statute, agency and purpose			Source	Type	1969-70	1970-71
(m)	General program operations .....	PR-F	C		69,500	71,500
(n)	Federal aid .....	PR-F	C		96,200	96,200
	(2) Program totals					
	Program revenue .....				165,700	167,700
	Federal .....				(165,700)	(167,700)
	Total—all sources .....				165,700	167,700
	20.235 Department Totals					
	General purpose revenues .....				4,009,500	4,341,600
	Program revenue .....				9,715,700	12,007,700
	Federal .....				(1,065,700)	(1,292,700)
	Other .....				(8,650,000)	(10,715,000)
	Total—all sources .....				13,725,200	16,349,300
<b>20.245</b>	<b>Historical Society</b>					
(1)	Collection and Preservation of Historical Materials					
(a)	General program operations .....	GPR	A		1,292,900	1,328,900
(b)	Archeological society quarterly .....	GPR	A		800	800
(c)	Heat .....	GPR	S		12,000	12,000
(g)	Fines and collections .....	PR	C		365,300	368,400
(h)	Trust funds .....	PR	C		126,300	127,000
(m)	Federal funds .....	PR-F	C		17,500	17,500
(u)	Rentals and improvements .....	SEG	S		—0—	—0—
	20.245 Department Totals					
	General purpose revenues .....				1,309,700	1,341,700
	Program revenue .....				509,100	512,900
	Federal .....				(17,500)	(17,500)
	Other .....				(491,600)	(495,400)
	Segregated funds .....				—0—	—0—
	Total—all sources .....				1,818,800	1,854,600
<b>20.255</b>	<b>Public Instruction, Department of</b>					
(1)	Improvement of Curriculum and Instruction					
(a)	General program operations .....	GPR	A		2,799,100	2,878,000
(b)	Scholarships for handicapped children .....	GPR	S		31,000	31,000
(c)	Fuel .....	GPR	S		28,000	28,000
(d)	Aids for handicapped children .....	GPR	S		15,777,700	19,173,800
(e)	Aids for handicapped children— home instruction .....	GPR	A		171,500	176,300
(g)	Activity therapy .....	PR	C		7,200	7,200
(i)	Trust funds .....	PR	C		—0—	—0—
(j)	Gifts and grants .....	PR	C		—0—	—0—
(m)	Federal aids .....	PR-F	C		22,226,500	22,251,700
(p)	Federal aid for crippled children .....	PR-F	C		1,780,600	1,811,800
	(1) Program totals					
	General purpose revenues .....				18,807,300	22,287,100
	Program revenue .....				24,014,300	24,070,700
	Federal .....				(24,007,100)	(24,063,500)
	Other .....				(7,200)	(7,200)
	Total—all sources .....				42,821,600	46,357,800
(2)	Improvement of Educational Resources for Local Schools					
(a)	General program operations .....	GPR	A		1,068,400	1,090,700
(b)	Elementary and high school aid .....	GPR	B		214,273,200	212,914,900
(c)	School tuition, foster home children .....	GPR	A		2,425,000	200,000
(cm)	Tuition and transp. for child in gov't affected areas .....	GPR	A		43,600	48,500
(dm)	Cooperative educational service agencies .....	GPR	A		551,000	551,000
(e)	County colleges .....	GPR	B		733,400	691,100
(f)	Teacher social security .....	GPR	S		18,105,000	21,067,000
(fm)	Teachers retirement .....	GPR	S		30,171,800	33,369,000
(g)	Surplus property .....	PR	C		152,200	154,200
(j)	Gifts and grants .....	PR	C		—0—	—0—
(k)	Publications .....	PR	C		20,000	20,000

Statute, agency and purpose	Source	Type	1969-70	1970-71
(m) Federal aid .....	PR-F	C	896,400	912,700
(2) Program totals				
General purpose revenues .....			267,371,400	269,932,200
Program revenue .....			1,068,600	1,086,900
Federal .....			(896,400)	(912,700)
Other .....			(172,200)	(174,200)
Total—all sources .....			268,440,000	271,019,100
(3) Improvement of Instructionally Related Supporting Services				
(a) General program operations .....	GPR	A	383,700	394,600
(am) Indian scholarships .....	GPR	S	47,500	57,500
(bm) Transportation aids .....	GPR	B	13,322,900	13,979,800
(d) Aids for handicapped children—medical .....	GPR	S	585,000	625,000
(g) School lunch program— handling charges .....	PR	C	325,000	325,000
(j) Gifts and grants .....	PR	C	1,000	1,000
(m) Federal aid .....	PR-F	C	6,488,000	6,487,700
(3) Program totals				
General purpose revenues .....			14,339,100	15,056,900
Program revenue .....			6,814,000	6,813,700
Federal .....			(6,488,000)	(6,487,700)
Other .....			(326,000)	(326,000)
Total—all sources .....			21,153,100	21,870,600
(4) Improvement of Libraries				
(a) General program operations .....	GPR	A	475,400	491,300
(j) Gifts and grants .....	PR	C	1,700	1,700
(m) Federal aid .....	PR-F	C	3,688,900	3,697,000
(u) School library aids .....	SEG	C	970,000	990,000
(4) Program totals				
General purpose revenues .....			475,400	491,300
Program revenue .....			3,690,600	3,698,700
Federal .....			(3,688,900)	(3,697,000)
Other .....			(1,700)	(1,700)
Segregated funds .....			970,000	990,000
Total—all sources .....			5,136,000	5,180,000
20.255 Department Totals				
General purpose revenues .....			300,993,200	307,767,500
Program revenue .....			35,587,500	35,670,000
Federal .....			(35,080,400)	(35,160,900)
Other .....			(507,100)	(509,100)
Segregated funds .....			970,000	990,000
Total—all sources .....			337,550,700	344,427,500
<b>20.265 State Universities</b>				
(1) Educ. to Advance Individuals and Discover New Knowledge				
(a) General instruction operations .....	GPR	A	46,058,400	50,465,400
(b) Fuel .....	GPR	S	620,600	782,900
(c) Student assistance operations .....	GPR	A	2,533,900	2,533,900
(d) Physical plant operations .....	GPR	A	6,713,600	8,147,300
(g) Academic student fees .....	PR	C	24,583,900	28,597,400
(gm) Student activity fees .....	PR	C	2,905,500	3,556,700
(h) Auxiliary enterprises .....	PR	C	29,285,900	33,835,700
(i) Gifts and grants—instruction and research .....	PR	C	320,200	320,200
(j) Gifts and grants—student assistance .....	PR	C	138,300	138,300
(k) Gifts and grants—auxiliary enterprises .....	PR	C	116,400	116,400
(kj) Gifts and grants—physical plant .....	PR	C	—	—
(m) Federal grants .....	PR-F	C	2,812,800	3,232,100
(ma) Professional training agreements .....	PR-F	C	—	—
(mr) Federal aid—student assistance .....	PR-F	C	7,620,900	7,818,600
(ms) Federal grants—physical plant .....	PR-F	C	—	—
(mt) Federal grants—auxiliary enterprises .....	PR-F	C	—	—
20.265 Department Totals				
General purpose revenues .....			55,926,500	61,929,500
Program revenue .....			67,783,900	77,615,400

Statute, agency and purpose	Source Type	1969-70	1970-71
Federal .....		(10,433,700)	(11,050,700)
Other .....		(57,350,200)	(66,564,700)
Total—all sources .....		123,710,400	139,544,900
<b>20.285 University of Wisconsin</b>			
(1) Educ. to Advance Individuals and Discover New Knowledge			
(a) General program operations .....	GPR A	94,853,800	101,922,100
(b) Space heating .....	GPR S	935,700	1,125,800
(c) Dutch elm disease studies .....	GPR C	—0—	—0—
(d) Handicapped industries assistance .....	GPR C	—0—	—0—
(e) Fish research .....	GPR C	—0—	—0—
(f) Soil conservation aids .....	GPR A	72,000	72,000
(fa) General medical operations .....	GPR A	840,700	840,700
(fb) Public patient treatment .....	GPR S	2,709,500	2,943,500
(fc) State veterans treatment .....	GPR A	229,300	258,100
(g) Service departments .....	PR C	—0—	—0—
(ga) Use of surplus funds .....	PR C	—0—	—0—
(h) Residence halls .....	PR C	10,050,600	10,208,100
(ha) Athletic council .....	PR C	1,475,000	1,453,000
(hb) Student unions .....	PR C	2,981,000	3,366,200
(hc) Milwaukee auxiliary enterprises .....	PR C	2,588,200	3,580,000
(hd) Auxiliary enterprises .....	PR C	2,826,400	2,985,500
(hf) Store division—internal sales .....	PR C	—0—	—0—
(hg) Store division—external sales .....	PR C	—0—	—0—
(i) Academic student fees .....	PR C	34,580,600	41,091,500
(j) General operations, additional .....	PR C	7,460,800	7,897,400
(k) Gifts and donations .....	PR C	9,300,000	9,300,000
(ka) University hospitals .....	PR C	15,369,500	17,162,900
(kb) Student health service .....	PR C	1,365,800	1,440,900
(kc) Sale of real property .....	PR C	—0—	—0—
(m) Federal appropriations .....	PR-F C	42,769,100	42,769,100
(ma) Federal aid, professional trg. agreement .....	PR-F C	—0—	—0—
(mn) Federal reimbursement .....	PR C	7,200,000	7,200,000
(u) University trust fund income .....	SEG C	700,000	700,000
20.285 Department Totals			
General purpose revenues .....		99,641,000	107,162,200
Program Revenue .....		137,967,000	148,454,600
Federal .....		(42,769,100)	(42,769,100)
Other .....		(95,197,900)	(105,685,500)
Segregated funds .....		700,000	700,000
Total—all sources .....		238,308,000	256,316,800
<b>20.292 Vocational, Technical and Adult Education, Board of</b>			
(1) Vocational, Tech. and Adult Educ. for Youth and Adults			
(a) General program operations .....	GPR A	416,000	428,600
(b) Student aids .....	GPR A	273,100	293,100
(bm) Tech. training scholarships for Indians .....	GPR A	37,500	37,500
(c) Fire schools .....	GPR A	59,500	60,800
(d) State aid for vocational, tech. and adult education .....	GPR A	8,763,800	10,633,900
(g) Text materials .....	PR C	2,000	2,000
(h) Gifts and grants .....	PR C	—0—	—0—
(i) Conferences .....	PR C	—0—	—0—
(m) Federal aid for vocational and adult education .....	PR-F C	8,802,000	8,796,800
20.292 Department Totals			
General purpose revenues .....		9,549,900	11,453,900
Program revenue .....		8,804,000	8,798,800
Federal .....		(8,802,000)	(8,796,800)
Other .....		(2,000)	(2,000)
Total—all sources .....		18,353,900	20,252,700
Functional Area Totals			
General purpose revenues .....		494,158,200	494,649,100
Program revenue .....		260,367,200	283,059,400
Federal .....		(98,168,400)	(99,087,700)



Statute, agency and purpose	Source Type	1969-70	1970-71
Other .....		(162,198,800)	(183,971,700)
Segregated funds .....		1,670,000	1,690,000
Federal .....		(—0—)	(—0—)
Other .....		(1,670,000)	(1,690,000)
Total—all sources .....		734,195,400	779,398,500

SUBCHAPTER IV.  
ENVIRONMENTAL RESOURCES.

**20.315 Boundary Area Commissions**

(1) Minnesota-Wisconsin				
(a) General program operations .....	GPR	A	12,500	12,500
(g) Gifts or grants .....	PR	C	—0—	—0—
20.315 Department Totals				
General purpose revenues .....			12,500	12,500
Program revenue .....			—0—	—0—
Total—all sources .....			12,500	12,500

**20.325 Great Lakes Compact Commission**

(1) Development of Seaways and Ports				
(a) General program operations .....	GPR	A	13,000	13,000
20.325 Department Totals				
General purpose revenues .....			13,000	13,000
Total—all sources .....			13,000	13,000

**20.355 Mississippi River Parkway  
Planning Commission**

(1) Mississippi River Parkway Promotion				
(a) General program operations .....	GPR	A	2,000	2,000
(u) Supplementary .....	SEG	A	1,500	1,500
20.355 Department Totals				
General purpose revenues .....			2,000	2,000
Segregated funds .....			1,500	1,500
Total—all sources .....			3,500	3,500

**20.370 Natural Resources, Dept. of**

(1) Fish and Game				
(g) Land acquisition rights .....	PR	B	425,400	425,400
(i) Land development .....	PR	B	50,000	50,000
(k) Artificial lake creation .....	PR	B	133,500	133,500
(kz) Aids in lieu of taxes .....	PR	S	25,000	27,000
(1) Program totals				
Program revenue .....			633,900	635,900
Total—all sources .....			633,900	635,900
(2) Forestry				
(a) Forest crop law administration .....	GPR	A	5,200	5,200
(b) Forest crop aids .....	GPR	S	400,000	405,000
(g) Land acquisition rights .....	PR	B	523,300	523,300
(i) Land development .....	PR	B	250,000	200,000
(k) County forest recreation aids .....	PR	B	74,200	74,200
(kz) Aids in lieu of taxes .....	PR	S	14,000	15,000
(m) Distribution of national forest income .....	PR-F	C	150,000	150,000
(2) Program totals				
General purpose revenues .....			405,200	410,200
Program revenue .....			1,011,500	962,500
Federal .....			(150,000)	(150,000)
Other .....			(861,500)	(812,500)
Total—all sources .....			1,416,700	1,372,700
(3) State Parks				
(g) Land acquisition rights .....	PR	B	1,050,900	1,050,900
(i) Land development .....	PR	B	580,500	630,500
(k) General program operations .....	PR	B	941,400	941,400
(3) Program totals				
General purpose revenues .....			—0—	—0—
Program revenue .....			2,572,800	2,622,800
Total—all sources .....			2,572,800	2,622,800

Statute, agency and purpose	Source	Type	1969-70	1970-71
(4) Tourism and Information				
(a) General program operations	GPR	A	82,000	84,300
(b) Natural beauty council	GPR	A	15,300	15,500
(c) Advertising Wisconsin	GPR	A	200,000	200,000
(g) Tourist information centers	PR	B	95,700	95,700
(4) Program totals				
General purpose revenues			297,300	299,800
Program revenue			95,700	95,700
Total—all sources			393,000	395,500
(5) Environmental Protection				
(a) General program operations	GPR	A	1,493,800	1,399,300
(b) Water research	GPR	B	125,500	125,500
(c) Payments to municipalities	GPR	S	1,000,000	1,625,000
(d) Rental payments	GPR	S	—0—	—0—
(f) Aids to counties	GPR	B	30,000	30,000
(i) Gifts and grants	PR	C	22,700	22,700
(m) Federal aid	PR-F	C	384,400	384,400
(5) Program totals				
General purpose revenues			2,649,300	3,179,800
Program revenue			407,100	407,100
Federal			(384,400)	(384,400)
Other			(22,700)	(22,700)
Total—all sources			3,056,400	3,586,900
(6) Trust Lands and Investments				
(a) General program operations	GPR	A	100,800	101,100
(m) Federal funds	PR-F	C	5,000	5,000
(6) Program totals				
General purpose revenues			100,800	101,100
Program revenue			5,000	5,000
Federal			(5,000)	(5,000)
Total—all sources			105,800	106,100
(7) Outdoor Recreation				
(g) General program operations	PR	C	4,686,400	4,689,400
Allocated to other depts.	PR	C	—4,686,400	—4,689,400
Net appropriation			—0—	—0—
(7) Program totals				
Program revenue			—0—	—0—
Total—all sources			—0—	—0—
(8) General Services				
(a) General program operations	GPR	A	548,600	560,900
(g) Long range recreational planning	PR	B	25,700	25,700
(j) Operation of youth conservation camps	PR	B	221,800	221,800
(kz) Aids for urban parks	PR	B	100,000	100,000
(8) Program totals				
General purpose revenues			548,600	560,900
Program revenue			347,500	347,500
Total—all sources			896,100	908,400
20.370 Department Totals				
General purpose revenues			4,001,200	4,551,800
Program revenue			5,073,500	5,076,500
Federal			(539,400)	(539,400)
Other			(4,534,100)	(4,537,100)
Total—all sources			9,074,700	9,628,300
<b>20.395 Transportation, Department of</b>				
(1) Airports and Aeronautical Activities				
(g) General program operations	PR	A	512,000	501,600
(h) State aid, airports	PR	C	694,400	729,700
(j) Sponsors contributions, airports	PR	C	9,778,000	10,586,900
(m) Federal aid, airports	PR-F	C	1,994,200	1,994,200
(1) Program totals				
Program revenue			12,978,600	13,812,400
Federal			(1,994,200)	(1,994,200)
Other			(10,984,400)	(11,818,200)
Total—all sources			12,978,600	13,812,400
(2) Highway Facilities				
(a) Interstate acceleration	GPR	S	—0—	—0—
(g) Scenic easements	PR	B	175,000	175,000

Statute, agency and purpose	Source Type	1969-70	1970-71
(2) Program totals			
General purpose revenues .....		—0—	—0—
Program revenue .....		175,000	175,000
Total—all sources .....		175,000	175,000
20.395 Department Totals			
General purpose revenues .....		—0—	—0—
Program revenue .....		13,153,600	13,987,400
Federal .....		(1,994,200)	(1,994,200)
Other .....		(11,159,400)	(11,993,200)
Total—all sources .....		13,153,600	13,987,400
Functional Area Totals			
General purpose revenues .....		4,028,700	4,579,300
Program revenue .....		18,227,100	19,063,900
Federal .....		(2,533,600)	(2,533,600)
Other .....		(15,693,500)	(16,530,300)
Segregated funds .....		(1,500)	(1,500)
Federal .....		(—0—)	(—0—)
Other .....		(1,500)	(1,500)
Total—all sources .....		22,257,300	23,644,700

## SUBCHAPTER V.

## HUMAN RELATIONS AND RESOURCES.

## 20.425 Employment Relations Commission

(1) Promotion of Peace in Labor Relations				
(a) General program operations .....	GPR	A	397,100	399,700
(g) Publications .....	PR	C	3,500	3,500
20.425 Department Totals				
General purpose revenues .....			397,100	399,700
Program revenue .....			3,500	3,500
Total—all sources .....			400,600	403,200

20.435 Health and Social Services,  
Department of

(1) Public Health Services				
(a) General program operations .....	GPR	A	2,835,400	3,094,400
(b) Aids for county nurses .....	GPR	S	67,000	67,000
(c) Aids to T.B. sanatoria .....	GPR	S	850,000	770,000
(gm) Licensing activities .....	PR	C	904,200	925,600
(hm) Internal services .....	PR	C	122,300	124,600
(kk) Radiation protection act .....	PR	C	22,400	23,000
(kz) Reimbursement for medical supplies .....	PR	C	12,000	12,000
(p) Federal aid for public health .....	PR-F	C	2,474,300	2,503,700
(pa) Federal aid for hospital construction .....	PR-F	C	2,232,200	2,232,200
(pb) Other federal grants .....	PR-F	C	309,600	292,100
(pc) Mental retardation facilities construction, federal aid .....	PR-F	C	29,800	29,800
(pd) Mental health center construction, federal aid .....	PR-F	C	655,400	655,400
(1) Program totals				
General purpose revenues .....			3,752,400	3,931,400
Program revenue .....			6,762,200	6,798,400
Federal .....			(5,701,300)	(5,713,200)
Other .....			(1,060,900)	(1,085,200)
Total—all sources .....			10,514,600	10,729,800
(2) Mental Health Services				
(a) General program operations .....	GPR	A	42,889,300	43,935,700
Less applied receipts .....	GPR		—20,770,100	—22,387,000
Net appropriation .....			22,119,200	21,548,700
(b) Aids to community mental health clinics .....	GPR	A	1,589,800	1,589,800
(c) Aids to day care centers for mentally handicapped .....	GPR	A	999,200	999,200
(d) Aids to county institutions .....	GPR	S	22,179,600	23,480,800
(e) Aids for interest on county construction loans .....	GPR	S	530,400	989,000
(f) Fuel .....	GPR	S	473,200	475,200

Statute, agency and purpose		Source Type		1969-70	1970-71
(g)	Farm operations .....	PR	C	232,100	236,400
(h)	Activity therapy .....	PR	C	10,900	10,100
(j)	Medical assistance revenue .....	PR	C	20,770,100	22,387,000
(m)	Federal aid, projects .....	PR-F	C	800,000	800,000
(n)	Federal aids, programs .....	PR-F	C	526,200	526,200
	(2) Program totals				
	General purpose revenues .....			49,891,400	54,082,700
	Program revenue .....			22,339,300	23,959,700
	Federal .....			(1,326,200)	(1,326,200)
	Other .....			(21,013,100)	(22,633,500)
	Total—all sources .....			72,230,700	78,042,400
(3)	Correctional Services				
(a)	General program operations .....	GPR	A	22,445,300	24,198,700
(b)	Foster care .....	GPR	A	706,600	779,700
(c)	Reimbursement claims counties containing state institution .....	GPR	S	1,000	1,000
(f)	Fuel .....	GPR	S	441,800	470,500
(g)	Farm operations .....	PR	C	1,126,400	1,129,200
(h)	Activity therapy .....	PR	C	13,600	13,600
(j)	Prison industries .....	PR	C	2,268,600	2,287,400
(jm)	Central generating station .....	PR	C	354,200	355,800
(k)	Girls school benevolent fund .....	PR	C	600	600
(km)	Absconding probationers .....	PR	C	6,000	6,000
(n)	Federal aid programs .....	PR-F	C	103,000	103,000
	(3) Program totals				
	General purpose revenues .....			23,594,700	25,449,900
	Program revenue .....			3,872,400	3,895,600
	Federal .....			(103,000)	(103,000)
	Other .....			(3,769,400)	(3,792,600)
	Total—all sources .....			27,467,100	29,345,500
(4)	Family Services				
(a)	General program operations .....	GPR	A	5,776,000	5,855,800
(b)	Foster care .....	GPR	A	2,942,500	3,121,200
(bb)	Improve services for aging .....	GPR	A	85,300	85,000
(c)	Social security aids—medical .....	GPR	S	39,893,300	46,415,400
(cc)	Special aid to counties for med. assist. in colonies .....	GPR	A	2,080,000	2,080,000
(ce)	Transitional provisions for co. chargebacks .....	GPR	S	5,500,000	—0—
(d)	Social security aids—grants and administration .....	GPR	S	32,437,200	37,473,100
(e)	Other public assistance aids .....	GPR	S	580,000	630,000
(ee)	Association of the deaf .....	GPR	A	11,200	11,200
(ef)	Menominee county bonds .....	GPR	C	10,000	5,600
(f)	Fuel .....	GPR	S	17,000	17,000
(n)	Federal aid programs .....	PR-F	C	1,462,500	1,524,900
(o)	Social security, federal aids—medical .....	PR-F	C	84,266,200	98,355,900
(p)	Social security, federal aids— grants and administration .....	PR-F	C	52,561,700	59,370,100
	(4) Program totals				
	General purpose revenues .....			89,332,500	95,694,300
	Program revenue .....			138,290,400	159,250,900
	Federal .....			(138,290,400)	(159,250,900)
	Total—all sources .....			227,622,900	254,945,200
(5)	Vocational Rehabilitation for the Handicapped				
(a)	General program operations .....	GPR	A	3,490,300	4,247,400
(b)	Disability determinations .....	GPR	S	300	300
(f)	Fuel .....	GPR	S	4,500	4,500
(i)	Gifts and grants .....	PR	C	123,000	123,000
(j)	Artificial limbs and appliances .....	PR	C	1,000	1,000
(jj)	Workshop for the blind .....	PR	C	493,600	632,900
(kz)	Homebound supplies .....	PR	C	3,500	3,500
(m)	Federal aid projects .....	PR-F	C	227,900	101,700
(n)	Federal aid programs .....	PR-F	C	12,516,300	15,597,200
(pm)	Federal reimbursement .....	PR-F	C	875,700	907,300
	(5) Program totals				
	General purpose revenues .....			3,495,100	4,252,200
	Program revenue .....			14,241,000	17,366,600

Statute, agency and purpose		Source Type	1969-70	1970-71
	Federal .....		(13,619,900)	(16,606,200)
	Other .....		(621,100)	(760,400)
	Total—all sources .....		17,736,100	21,618,800
(8)	General Administrative Appropriations			
(a)	General program operations .....	GPR A	3,490,300	3,458,100
(b)	Research .....	GPR B	25,000	25,000
(j)	Central warehouse .....	PR C	497,300	498,200
(k)	Collections at university hospitals .....	PR C	5,000	5,000
(o)	Federal aid for civil defense .....	PR-F C	48,400	48,400
	(8) Program totals			
	General purpose revenues .....		3,515,300	3,483,100
	Program revenue .....		550,700	551,600
	Federal .....		(48,400)	(48,400)
	Other .....		(502,300)	(503,200)
	Total—all sources .....		4,065,000	4,034,700
	20.433 Department Totals			
	General purpose revenues .....		173,581,400	186,893,600
	Program revenue .....		186,056,000	211,822,800
	Federal .....		(159,089,200)	(183,047,900)
	Other .....		(26,966,800)	(28,774,900)
	Total—all sources .....		359,637,400	398,716,400
20.445	Industry, Labor and Human Relations, Dept. of			
(1)	Services for Employment Standards and Security			
(a)	General program operations .....	GPR A	2,175,100	2,253,800
(u)	Unemployment admin. fund federal moneys .....	SEG-F C	4,674,200	4,778,400
(v)	Unemployment admin. fund state moneys .....	SEG C	9,000	9,000
(x)	Employment security building projects .....	SEG-F C	360,000	250,000
	(1) Program totals			
	General purpose revenues .....		2,175,100	2,253,800
	Segregated funds .....		5,043,200	5,037,400
	Federal .....		(5,034,200)	(5,028,400)
	Other .....		(9,000)	(9,000)
	Total—all sources .....		7,218,300	7,291,200
(2)	Services for Manpower Development and Opportunities			
(a)	General program operations .....	GPR A	420,300	442,200
(b)	Committee on the employment of the handicapped .....	GPR A	2,200	2,200
(g)	Gifts and grants .....	PR C	500	400
(m)	Federal funds .....	PR-F C	159,800	164,600
(u)	Unemployment admin. fund federal moneys .....	SEG-F C	9,625,900	9,887,600
	(2) Program totals			
	General purpose revenues .....		422,500	444,400
	Program revenue .....		160,300	165,000
	Federal .....		(159,800)	(164,600)
	Other .....		(500)	(400)
	Segregated funds .....		9,625,900	9,887,600
	Federal .....		(9,625,900)	(9,887,600)
	Total—all sources .....		10,208,700	10,497,000
(3)	Administrative and Technical Support			
(a)	General program operations .....	GPR A	606,000	618,400
	(3) Program totals			
	General purpose revenues .....		606,000	618,400
	Total—all sources .....		606,000	618,400
(7)	Segregated Funds			
(q)	Death benefit fund .....	SEG C	—0—	—0—
(r)	Injuries indemnity fund .....	SEG C	—0—	—0—
	(7) Program totals			
	Segregated funds .....		—0—	—0—

Statute, agency and purpose	Source Type	1969-70	1970-71
Total—all sources .....		—0—	—0—
<b>20.445 Department Totals</b>			
General purpose revenues .....		3,203,600	3,316,600
Program revenue .....		160,300	165,000
Federal .....		(159,800)	(164,600)
Other .....		(500)	(400)
Segregated funds .....		14,669,100	14,925,000
Federal .....		(14,660,100)	(14,916,000)
Other .....		(9,000)	(9,000)
Total—all sources .....		18,033,000	18,406,600
<b>20.455 Justice, Department of</b>			
(1) Legal Services			
(a) General program operations .....	GPR A	1,251,700	1,293,100
(b) Special counsel .....	GPR S	30,000	15,000
(c) Expert radio counsel .....	GPR B	3,000	3,000
(d) Legal expenses .....	GPR S	129,200	129,200
(1) Program totals			
General purpose revenues .....		1,413,900	1,440,300
Total—all sources .....		1,413,900	1,440,300
(2) Law Enforcement			
(a) General program operations .....	GPR A	1,298,000	1,330,500
(b) Aids to counties for law enforcement .....	GPR A	15,000	15,000
(g) Crime laboratory service fees .....	PR C	121,500	121,500
(2) Program totals			
General purpose revenues .....		1,313,000	1,345,500
Program revenue .....		121,500	121,500
Total—all sources .....		1,434,500	1,467,000
(3) Council on Criminal Justice			
(a) General program operations .....	GPR B	45,000	45,000
(b) Project aid .....	GPR B	250,000	250,000
(m) Federal aid .....	PR-F C	905,000	905,000
(3) Program totals			
General purpose revenues .....		295,000	295,000
Program revenue .....		905,000	905,000
Federal .....		(905,000)	(905,000)
Total—all sources .....		1,200,000	1,200,000
<b>20.455 Department Totals</b>			
General purpose revenues .....		3,021,900	3,080,800
Program revenue .....		1,026,500	1,026,500
Federal .....		(905,000)	(905,000)
Other .....		(121,500)	(121,500)
Total—all sources .....		4,048,400	4,107,300
<b>20.465 Military Affairs, Dept. of</b>			
(1) National Guard Operations			
(a) General program operations .....	GPR A	863,200	874,400
(b) Repair and maintenance .....	GPR B	83,200	83,200
(c) Public emergencies .....	GPR S	128,600	128,600
(d) National guard technicians .....	GPR S	—0—	—0—
(e) State service flags .....	GPR A	200	200
(f) Fuel .....	GPR S	125,100	125,500
(g) Military property .....	PR C	22,000	22,000
(m) Federal aid .....	PR-F C	455,500	465,200
<b>20.465 Department Totals</b>			
General purpose revenues .....		1,200,300	1,211,900
Program revenue .....		477,500	487,200
Federal .....		(455,500)	(465,200)
Other .....		(22,000)	(22,000)
Total—all sources .....		1,677,800	1,699,100
<b>20.485 Veterans Affairs, Department of</b>			
(1) Home for Veterans			
(a) General program operations .....	GPR A	3,196,100	3,663,900
(c) Fuel .....	GPR S	52,000	60,000
(d) Cemetery maintenance and beautification .....	GPR A	1,000	1,000
(g) Home exchange .....	PR C	29,800	35,000

Statute, agency and purpose	Source	Type	1969-70	1970-71
(h) Gifts and bequests .....	PR	C	10,000	11,000
(1) Program totals				
General purpose revenues .....			3,249,100	3,724,900
Program revenue .....			39,800	46,000
Total—all sources .....			3,288,900	3,770,900
(2) Loans and Aids to Veterans				
(b) Housing loan interest loss .....	GPR	S	96,300	275,000
(u) Administration of loans and aids to veterans .....	SEG	A	693,100	713,000
(um) Veterans loans and aids .....	SEG	S	400,000	450,000
(v) Operation of Memorial Hall .....	SEG	A	9,800	9,300
(vm) Veterans memorial council .....	SEG	A	300	300
(vn) United Spanish War veterans .....	SEG	A	1,000	1,000
(w) Aids to veterans organizations .....	SEG	S	20,000	20,000
(2) Program totals				
General purpose revenues .....			96,300	275,000
Segregated funds .....			1,124,200	1,193,600
Total—all sources .....			1,220,500	1,468,600
20.485 Department Totals				
General purpose revenues .....			3,345,400	3,999,900
Program revenue .....			39,800	46,000
Segregated funds .....			1,124,200	1,193,600
Total—all sources .....			4,509,400	5,239,500
Functional Area Totals				
General purpose revenues .....			184,749,700	198,902,500
Program revenue .....			187,763,600	213,551,000
Federal .....			(160,609,500)	(184,582,700)
Other .....			(27,154,100)	(28,968,300)
Segregated funds .....			15,793,300	16,118,600
Federal .....			(14,660,100)	(14,916,000)
Other .....			(1,133,200)	(1,202,600)
Total—all sources .....			388,306,600	428,572,100

## SUBCHAPTER VI.

## GENERAL EXECUTIVE FUNCTIONS

20.505 Administration, Department of				
(1) Administrative Supervision and Management Services				
(a) General program operations .....	GPR	A	10,477,300	11,019,200
(b) County infirmaries cost accounting .....	GPR	S	—0—	—0—
(g) Private consultants .....	PR	C	4,500,000	4,500,000
(i) Merchandise and services .....	PR	C	3,991,700	4,198,000
(j) Gifts and grants .....	PR	C	—0—	—0—
(l) Municipal auditing .....	PR	C	917,100	940,300
(m) Federal grants and contracts .....	PR-F	C	235,000	235,000
(1) Program totals				
General purpose revenues .....			10,477,300	11,019,200
Program revenue .....			9,643,800	9,873,300
Federal .....			(235,000)	(235,000)
Other .....			(9,408,800)	(9,638,300)
Total—all sources .....			20,121,100	20,892,500
(2) Management Consultants				
(a) Consultant services .....	GPR	B	100,000	—0—
(2) Program totals				
General purpose revenues .....			100,000	—0—
Total—all sources .....			100,000	—0—
(3) Review and Payment of Claims Against the State				
(a) Claims board .....	GPR	S	5,800	5,800
(3) Program totals				
General purpose revenues .....			5,800	5,800
Total—all sources .....			5,800	5,800
(4) Tax Appeals Commission				
(a) Adjudication of tax appeals .....	GPR	A	61,000	63,800
(b) Adjudication of equalization appeals .....	GPR	S	1,000	1,000

Statute, agency and purpose	Source	Type	1969-70	1970-71
(4) Program totals				
General purpose revenues .....			62,000	64,800
Total—all sources .....			62,000	64,800
(5) Special Committees				
(a) General program operations .....	GPR	S	20,600	20,600
(5) Program totals				
General purpose revenues .....			20,600	20,600
Total—all sources .....			20,600	20,600
(7) Personnel Board				
(a) General program operations .....	GPR	A	11,100	11,100
(7) Program totals				
General purpose revenues .....			11,100	11,100
Total—all sources .....			11,100	11,100
20.505 Department Totals				
General purpose revenues .....			10,676,800	11,121,500
Program revenue .....			9,643,800	9,873,300
Federal .....			(235,000)	(235,000)
Other .....			(9,408,800)	(9,638,300)
Total—all sources .....			20,320,600	20,994,800
<b>20.515 Employee Trust Funds,</b>				
<b>  Department of</b>				
(1) Administration of Fringe Benefit Plans				
(w) General program operations .....	SEG	C	1,739,000	1,796,000
(1) Program totals				
Segregated funds .....			1,739,000	1,796,000
Total—all sources .....			1,739,000	1,796,000
(2) Benefit, Tax and Premium Payments				
(a) Teachers supplements .....	GPR	S	894,000	877,000
(b) Old state employees .....	GPR	S	4,500	3,500
(c) Contingencies .....	GPR	S	—0—	—0—
(q) Conservation warden benefits .....	SEG	S	192,500	206,400
(s) Milwaukee teachers benefits .....	SEG	S	4,159,500	4,615,900
(u) State teachers benefits .....	SEG	S	19,738,000	22,245,000
(v) State and municipal employe benefits .....	SEG	S	16,598,000	18,013,000
(w) Premium payments .....	SEG	S	11,043,100	12,274,700
(x) Payments to the U.S. treasury .....	SEG	S	108,834,000	124,290,000
(2) Program totals				
General purpose revenues .....			898,500	880,500
Segregated funds .....			160,565,100	181,645,000
Total—all sources .....			161,463,600	182,525,500
20.515 Department Totals				
General purpose revenues .....			898,500	880,500
Segregated funds .....			162,304,100	183,441,000
Total—all sources .....			163,202,600	184,321,500
<b>20.525 Executive Office</b>				
(1) Executive Office and Residence Operation				
(a) Staff salaries .....	GPR	A	226,400	235,400
(b) General program operations .....	GPR	S	49,800	49,800
(c) Contingent fund .....	GPR	S	59,500	61,200
(d) Governors conference dues .....	GPR	S	7,000	7,000
(m) Federal aid .....	PR-F	C	—0—	—0—
(1) Program totals				
General purpose revenues .....			342,700	353,400
Program revenue .....			—0—	—0—
Total—all sources .....			342,700	353,400
(2) State Highway Safety Coordination				
(m) Federal aid .....	PR-F	C	46,400	47,700
(2) Program totals				
Program revenue .....			46,400	47,700
Federal .....			(46,400)	(47,700)
Total—all sources .....			46,400	47,700
20.525 Department Totals				
General purpose revenues .....			342,700	353,400
Program revenue .....			46,400	47,700



Statute, agency and purpose		Source Type	1969-70	1970-71
	Federal .....		(46,400)	(47,700)
	Other .....		(—0—)	(—0—)
	Total—all sources .....		389,100	401,100
<b>20.536</b>	<b>Investment Board</b>			
(a)	General program operations .....	GPR A	437,800	456,600
	20.536 Department Totals			
	General purpose revenues .....		437,800	456,600
	Total—all sources .....		437,800	456,600
<b>20.545</b>	<b>Local Affairs and Development, Department of</b>			
(1)	<b>Strengthening Local Government and Community Resources</b>			
(a)	General program operations .....	GPR A	1,435,000	1,484,100
(ab)	Milwaukee inner city projects .....	GPR C	—0—	—0—
(ad)	Community services projects .....	GPR B	50,000	50,000
(d)	Aids to county and district fairs .....	GPR A	340,000	340,000
(e)	Medical supplies .....	GPR C	—0—	—0—
(f)	Planning aids .....	GPR A	100,000	100,000
(g)	Olympic ice rink .....	PR A	69,900	75,800
(h)	Exposition center .....	PR A	2,012,000	2,042,400
(i)	Exposition center-capital improvements .....	PR C	—0—	—0—
(j)	Conference proceeds .....	PR C	2,000	2,000
(ja)	Agency agreements .....	PR C	—0—	—0—
(k)	Local government contributions .....	PR C	152,400	152,500
(kb)	Plat review services .....	PR C	18,100	18,100
(m)	State operations, federal aid .....	PR-F C	732,000	725,300
	Local assistance, federal aid .....	PR-F C	783,000	783,000
	Net appropriation .....		1,515,000	1,508,300
(u)	Construction .....	SEG C	—0—	—0—
(um)	Rental payments .....	SEG S	33,600	33,600
(v)	Emergency disaster fund .....	SEG C	—0—	—0—
	20.545 Department Totals			
	General purpose revenues .....		1,925,000	1,974,100
	Program revenue .....		3,769,400	3,799,100
	Federal .....		(1,515,000)	(1,508,300)
	Other .....		(2,254,400)	(2,290,800)
	Segregated funds .....		33,600	33,600
	Total—all sources .....		5,728,000	5,806,800
<b>20.566</b>	<b>Revenue, Department of</b>			
(1)	<b>Collection and Distribution of State Taxes</b>			
(a)	General program operations .....	GPR A	9,514,900	9,727,600
(g)	Processing services .....	PR A	—0—	—0—
	(1) Program totals			
	General purpose revenues .....		9,514,900	9,727,600
	Program revenue .....		—0—	—0—
	Total—all sources .....		9,514,900	9,727,600
(2)	<b>Administration of Property Tax Laws</b>			
(a)	General program operations .....	GPR A	924,800	923,400
(b)	Reassessment & review .....	GPR S	53,800	53,800
	(2) Program totals			
	General purpose revenues .....		978,600	977,200
	Total—all sources .....		978,600	977,200
(3)	<b>Public Protection: Petroleum Products Inspection</b>			
(a)	General program operations .....	GPR A	722,600	728,900
	(3) Program totals			
	General purpose revenues .....		722,600	728,900
	Total—all sources .....		722,600	728,900
(4)	<b>Administrative Coordination and Development</b>			
(a)	General program operations .....	GPR A	551,100	566,100
	(4) Program totals			
	General purpose revenues .....		551,100	566,100

Statute, agency and purpose	Source	Type	1969-70	1970-71
Total—all sources .....			551,100	566,100
20.566 Department Totals				
General purpose revenues .....			11,767,200	11,999,800
Program revenue .....			—0—	—0—
Total—all sources .....			11,767,200	11,999,800
<b>20.575 Secretary of State</b>				
(1) General Administration				
(a) General program operations .....	GPR	A	213,000	218,900
(b) Presidential electors .....	GPR	S	—0—	—0—
20.575 Department Totals				
General purpose revenues .....			213,000	218,900
Total—all sources .....			213,000	218,900
<b>20.585 Treasurer, State</b>				
(1) Custodian of State Funds				
(a) General program operations .....	GPR	A	137,000	139,900
(b) Insurance .....	GPR	S	—0—	5,200
20.585 Department Totals				
General purpose revenues .....			137,000	145,100
Total—all sources .....			137,000	145,100
Functional Area Totals				
General purpose revenues .....			26,398,000	27,149,900
Program revenue .....			13,459,600	13,720,100
Federal .....			(1,796,400)	(1,791,000)
Other .....			(11,663,200)	(11,929,100)
Segregated funds .....			162,337,700	183,474,600
Federal .....			—0—	—0—
Other .....			(162,337,700)	(183,474,600)
Total—all sources .....			202,195,300	224,344,600

SUBCHAPTER VII.  
JUDICIAL.

<b>20.625 Circuit and County Courts</b>				
(1) Court Operations				
(a) Circuit courts .....	GPR	S	1,908,300	1,950,900
(b) County courts .....	GPR	S	3,342,400	3,342,300
(1) Program totals				
General purpose revenues .....			5,250,700	5,293,200
Total—all sources .....			5,250,700	5,293,200
(2) Counsel for Indigent Defendants				
(a) General program operations .....	GPR	S	50,000	50,000
(2) Program totals				
General purpose revenues .....			50,000	50,000
Total—all sources .....			50,000	50,000
20.625 Department Totals				
General purpose revenues .....			5,300,700	5,343,200
Total—all sources .....			5,300,700	5,343,200
<b>20.645 Judicial Council</b>				
(1) Advisory Services to the Courts and Legislature				
(a) General program operations .....	GPR	A	32,800	33,200
20.645 Department Totals				
General purpose revenues .....			32,800	33,200
Total—all sources .....			32,800	33,200
<b>20.680 Supreme Court</b>				
(1) Supreme Court Proceedings				
(a) General program operations .....	GPR	S	460,500	467,000
(1) Program totals				
General purpose revenues .....			460,500	467,000
Total—all sources .....			460,500	467,000
(2) Administrator of Courts				
(a) General program operations .....	GPR	S	84,100	86,700
(2) Program totals				
General purpose revenues .....			84,100	86,700
Total—all sources .....			84,100	86,700

Statute, agency and purpose	Source	Type	1969-70	1970-71
(3) Public Defender				
(a) General program operations .....	GPR	S	43,700	44,900
(3) Program totals				
General purpose revenues .....			43,700	44,900
Total—all sources .....			43,700	44,900
(4) Bar Commissioners				
(a) Examination .....	GPR	A	4,600	5,600
(b) Enforcement .....	GPR	S	27,500	27,500
(4) Program totals				
General purpose revenues .....			32,100	33,100
Total—all sources .....			32,100	33,100
(5) Law Library				
(a) General program operations .....	GPR	A	90,800	95,500
(5) Program totals				
General purpose revenues .....			90,800	95,500
Total—all sources .....			90,800	95,500
20.680 Department Totals				
General purpose revenues .....			711,200	727,200
Total—all sources .....			711,200	727,200
Functional Area Totals				
General purpose revenues .....			6,044,700	6,103,600
Total—all sources .....			6,044,700	6,103,600

SUBCHAPTER VIII.  
LEGISLATIVE.

**20.710 Building Commission**

(1) Building Operations				
(g) Agency collections .....	PR	C	4,000,000	4,500,000
(1) Program totals				
Program revenue .....			4,000,000	4,500,000
Total—all sources .....			4,000,000	4,500,000
(2) State Building Program				
(a) Lease rental payments .....	GPR	S	14,162,300	17,779,100
(b) Lease rental payments .....	GPR	S	10,749,500	12,330,200
(f) Construction program .....	GPR	S*	9,205,700	9,205,700
(2) Program totals				
General purpose revenues .....			34,117,500	39,315,000
Total—all sources .....			34,117,500	39,315,000
20.710 Department Totals				
General purpose revenues .....			34,117,500	39,315,000
Program revenue .....			4,000,000	4,500,000
Total—all sources .....			38,117,500	43,815,000

**20.725 Government Operations, Board on**

(1) General Fund				
(a) General program supplementation .....	GPR	B	1,500,000	1,500,000
(b) State institutions .....	GPR	B	750,000	750,000
(d) Grand army home staff .....	GPR	A	485,200	626,900
(e) University of Wisconsin .....	GPR	B	2,000,000	5,000,000
(f) State universities .....	GPR	B	720,000	1,280,000
20.725 Department Totals				
General purpose revenues .....			5,455,200	9,156,900
Total—all sources .....			5,455,200	9,156,900

**20.765 Legislature**

(1) Enactment of State Laws				
(a) General program operations .....	GPR	S	3,034,100	3,240,700
(b) Contingent expenses .....	GPR	B	5,000	5,000
(1) Program totals				
General purpose revenues .....			3,039,100	3,245,700
Total—all sources .....			3,039,100	3,245,700
(2) Special Study Groups				
(a) Joint survey committee on retirement systems .....	GPR	A	31,900	33,300
(b) Commission on uniform state laws .....	GPR	A	4,500	4,200
(c) Membership in national associations .....	GPR	S	25,000	25,000
(ca) Interstate cooperation commission; contingent expenditures .....	GPR	B	5,000	5,000
(d) Midwestern regional conference .....	GPR	B	10,000	—0—

Statute, agency and purpose	Source	Type	1969-70	1970-71
(e) Menominee Indian committee .....	GPR	B	16,000	16,000
(f) Insurance laws study committee .....	GPR	C	—0—	—0—
(g) Council for home and family .....	PR	C	50,000	50,000
(gm) Gifts and grants—council for home and family .....	PR	C	—0—	—0—
(h) Gifts and grants—Menominee Indian committee .....	PR	C	—0—	—0—
(i) Gifts and grants—insurance laws study committee .....	PR	C	—0—	—0—
(2) Program totals				
General purpose revenues .....			92,400	83,500
Program revenue .....			50,000	50,000
Total—all sources .....			142,400	133,500
(3) Legislative Service Agencies				
(a) Revisor of statutes bureau .....	GPR	A	83,900	80,200
(b) Legislative reference bureau .....	GPR	B	343,500	359,300
(c) Legislative audit bureau .....	GPR	A	472,700	479,900
(d) Legislative fiscal bureau .....	GPR	B	125,600	132,700
(e) Legislative council .....	GPR	B	276,600	291,600
(ec) Council contingent expenses .....	GPR	B	2,000	2,000
(f) Joint committee on legislative organization .....	GPR	C	—0—	—0—
(g) Gifts and grants to service agencies .....	PR	C	—0—	—0—
(3) Program totals				
General purpose revenues .....			1,304,300	1,345,700
Program revenue .....			—0—	—0—
Total—all sources .....			1,304,300	1,345,700
20.765 Department Totals				
General purpose revenues .....			4,435,800	4,674,900
Program revenue .....			50,000	50,000
Total—all sources .....			4,485,800	4,724,900
Functional Area Totals				
General purpose revenues .....			44,008,500	53,146,800
Program revenue .....			4,050,000	4,550,000
Other .....			(4,050,000)	(4,550,000)
Total—all sources .....			48,058,500	57,696,800

**SUBCHAPTER IX.**  
**GENERAL APPROPRIATIONS.**

<b>20.835 Shared Taxes and Tax Relief</b>				
(1) Shared Taxes				
(a) Income tax, normal—dis- tributions .....	LTR	S	182,032,000	194,180,000
(b) Utilities taxes—distributions .....	LTR	S	58,053,000	67,054,000
(c) Severance tax—distributions .....	LTR	S	20,000	21,000
(d) Fire department dues—dis- tributions .....	LTR	S	1,080,000	1,130,000
(e) Liquor tax—distributions .....	LTR	S	8,767,000	9,110,000
(1) Program totals				
Local tax revenue .....			249,952,000	271,495,000
Total—all sources .....			249,952,000	271,495,000
(2) Tax Relief				
(a) Real property tax relief .....	LTR	A	65,071,000	65,071,000
(b) Personal property tax relief .....	LTR	S	72,791,000	80,865,000
(c) Homestead relief for persons over 65 .....	LTR	S	8,205,000	8,765,000
(2) Program totals				
Local tax revenue .....			146,067,000	154,701,000
Total—all sources .....			146,067,000	154,701,000
20.835 Department Totals				
Local tax revenue .....			396,019,000	426,196,000
Total—all sources .....			396,019,000	426,196,000
<b>20.855 Miscellaneous Appropriations</b>				
(2) Aids				
(a) Counties retirement costs .....	GPR	S	441,800	477,100
(b) District attorney salary supplement .....	GPR	S	472,500	475,500

Statute, agency and purpose	Source Type	1969-70	1970-71
(2) Program totals			
General purpose revenues .....		914,300	952,600
Total—all sources .....		914,300	952,600
(4) Interest on Overpayment of Taxes			
(a) Interest payments .....	GPR S	4,000	4,000
(4) Program totals			
General purpose revenues .....		4,000	4,000
Total—all sources .....		4,000	4,000
20.855 Department Totals			
General purpose revenues .....		918,300	956,600
Total—all sources .....		918,300	956,600
<b>20.865 Program Supplements</b>			
(1) Employee Compensation and Support			
(c) Pay plan adjustments .....	GPR S	6,664,000	13,720,000
(d) Employer fringe benefit costs .....	GPR S	700,000	1,600,000
(e) Mileage reimbursement .....	GPR B	248,000	347,500
(1) Program totals			
General purpose revenues .....		7,612,000	15,667,500
Total—all sources .....		7,612,000	15,667,500
(2) Contractual Services			
(a) Office building rentals .....	GPR B	250,000	250,000
(2) Program totals			
General purpose revenues .....		250,000	250,000
Total—all sources .....		250,000	250,000
(3) Taxes and Assessments			
(a) Property taxes and assessments .....	GPR S	150,000	150,000
(3) Program totals			
General purpose revenues .....		150,000	150,000
Total—all sources .....		150,000	150,000
20.865 Department Totals			
General purpose revenues .....		8,012,000	16,067,500
Total—all sources .....		8,012,000	16,067,500
Functional Area Totals			
General purpose revenues .....		8,930,300	17,024,100
Local tax revenue .....		396,019,000	426,196,000
Total—all sources .....		404,949,300	443,220,100

SECTION 35. The amounts in the summaries and schedules in section 20.005 of the statutes, as they affect 1969-71 appropriations, are created to read:

SECTION 36. 20.115 (1) (h) of the statutes is repealed.

SECTION 37. 20.115 (2) (c) of the statutes is created to read:

20.115 (2) (c) *Calfhood vaccination*. The amounts in the schedule for the calfhood vaccination program under s. 95.26.

SECTION 38. 20.115 (3) (title) of the statutes is amended to read:

20.115 (3) (title) **MARKETING SERVICES**.

SECTION 40. 20.115 (8) of the statutes is created to read:

20.115 (8) **CENTRAL ADMINISTRATIVE SERVICES**. (a) *General program operations*. The amounts in the schedule for general program operations to provide central administrative services.

SECTION 41. 20.124 (1) (g) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

20.124 (1) (g) *Agency collections*. Ninety per cent of all moneys received by the office for the execution of its functions.

SECTION 42g. 20.133 of the statutes, as affected by chapter 111, laws of 1969, is repealed.

SECTION 43. 20.145 (1) (g) of the statutes is repealed and recreated to read:

20.145 (1) (g) *General program operations.* Ninety per cent of all moneys received under ss. 200.04, 200.12, 200.13 and 211.17 for general program operations.

SECTION 44. 20.145 (2) (w) of the statutes is repealed.

SECTION 45. 20.145 (4) of the statutes is repealed and recreated to read:

20.145 (4) WISCONSIN INDEMNITY FUND. For the indemnity fund:

(u) *Administration.* The amounts in the schedule for administration.

(v) *Operations and benefits.* After deducting the amounts appropriated under par. (u), the balance of all moneys in the indemnity fund to carry out the purposes of said fund.

SECTION 46. 20.165 of the statutes, as affected by chapter 55, laws of 1969, is repealed and recreated to read:

20.165 REGULATION AND LICENSING, DEPARTMENT OF. There is appropriated to the department of regulation and licensing for the following programs:

(1) GENERAL ADMINISTRATION. (a) *General program operations.* The amounts in the schedule for general program operations.

(c) *Clerical operations.* The amounts in the schedule for the performance of clerical and housekeeping functions which are consolidated under the direct control of the secretary.

(2) OCCUPATIONAL AND PROFESSIONAL REGULATION. (a) *Legislative scholarships for nursing educators.* The amounts in the schedule to provide scholarships for nursing school instructors and administrative personnel under s. 149.01 (6).

(g) *Accounting examining board.* For the accounting examining board, 90% of all moneys received under ch. 135 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$14,400 in 1969-70 and \$14,600 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(gg) *Architects and professional engineers, examining board of.* For the examining board of architects and professional engineers, 90% of all moneys received under ss. 101.31 and 101.315 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$41,700 in 1969-70 and \$45,300 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(gt) *Athletic examining board.* For the athletic examining board, 90% of all moneys received under ch. 169 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$1,100 in 1969-70 and \$1,200 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(hg) *Basic science examining board.* For the basic sciences examining board, 90% of all moneys received under ss. 147.01 to 147.12 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$2,200 in 1969-70 and \$2,200 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(ht) *Chiropractic examining board.* For the chiropractic examining board, 90% of all moneys received under ss. 147.23 to 147.26 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$3,800 in 1969-70 and \$3,900 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(i) *Dentistry examining board.* For the dentistry examining board, 90% of all moneys received under ch. 152 for the licensing, rule-making

and regulatory functions of the examining board. From this paragraph, \$5,800 in 1969-70 and \$6,000 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(ig) *Medical examining board.* For the medical examining board, 90% of all moneys received under ss. 147.15, 147.151, 147.17, 147.175, 147.185, 154.02 and 154.03 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$27,000 in 1969-70 and \$26,700 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(it) *Nurses, division of.* For the division of nurses, 90% of all moneys received under ch. 149 for the licensing, rule-making and regulatory functions of the division. From this paragraph, \$59,400 in 1969-70 and \$61,000 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the division under sub. (1) (c).

(iv) *Nursing education.* The unencumbered balance in par. (it) in excess of \$15,000 on June 30 of any year, as a continuing appropriation for nursing education as provided in s. 149.01 (5).

(j) *Optometry examining board.* For the optometry examining board, 90% of all moneys received under ch. 153 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$4,100 in 1969-70 and \$4,100 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(jg) *Pharmacy examining board.* For the pharmacy examining board, 90% of all moneys received under ch. 151, except as provided in par. (jt), for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$21,900 in 1969-70 and \$22,300 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(jt) *Pharmacy internship board.* For the pharmacy internship board, all moneys received under s. 151.015 and 90% of that portion of each fee collected under s. 151.02 (3) and set aside for the use of the pharmacy internship board, for the licensing, rule-making and regulatory functions of the pharmacy internship board. From this paragraph, \$7,300 in 1969-70 and \$7,600 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(k) *Real estate examining board.* For the real estate examining board, 90% of all moneys received under ch. 136 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph \$73,800 in 1969-70 and \$72,500 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(kg) *Veterinary examining board.* For the veterinary examining board, 90% of all moneys received under ch. 150 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$4,100 in 1969-70 and \$4,100 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

(kt) *Watchmaking examining board.* For the watchmaking examining board, 90% of all moneys received under ch. 125 for the licensing, rule-making and regulatory functions of the examining board. From this paragraph, \$2,000 in 1969-70 and \$2,000 in 1970-71 shall be transferred to the general fund as reimbursement for the clerical and housekeeping services provided to the examining board under sub. (1) (c).

SECTION 47. 20.175 (1) (g) of the statutes is repealed and recreated to read:

20.175 (1) (g) *General program operations*. Ninety per cent of all moneys received by the office for the supervision of savings and loan associations under ch. 215.

SECTION 47g. 20.225 (3) (title), (a), (h) and (m) of the statutes are repealed.

SECTION 47r. 20.225 (3) (u) and (v) of the statutes are renumbered 20.225 (2) (u) and (v).

SECTION 48. 20.235 of the statutes is repealed and recreated to read:

20.235 HIGHER EDUCATIONAL AIDS BOARD. There is appropriated to the higher educational aids board for the following programs:

(1) STUDENT SUPPORT ACTIVITIES. (a) *General program operations*. The amounts in the schedule for general program operations.

(b) *Tuition grants*. A sum sufficient for the purposes of s. 39.30.

(bm) *Tuition reimbursement*. A sum sufficient for the purposes of s. 39.34.

(c) *Scholarships for teacher-trainees*. A sum sufficient for the purposes of s. 39.35.

(cm) *Teacher scholarships; handicapped*. A sum sufficient for the purposes of s. 39.37.

(d) *Honor scholarships*. A sum sufficient for the purposes of s. 39.31.

(e) *Student loan interest*. A sum sufficient for interest on investments under s. 25.17 (3) (bf) if the amounts appropriated under par. (i) and (m) are insufficient.

(g) *Student loans*. The principal repaid on student loans made under ss. 39.32 and 49.42, 1963 stats., and all moneys received as an advance from the investment board, under s. 25.17 (3) (bf), to be used for additional loans under s. 39.32 and for repayment of advances by the investment board. The state auditor may annually audit the portfolio of student loans and notes thereon in the possession of the higher educational aids board and report his determination of the current condition of the student notes receivable portfolio to the investment board, the higher educational aids board and the department of administration.

(h) *Interest payments*. All moneys received as interest on loans made under s. 39.32 and 49.42, 1963 stats., for the payment of interest under s. 25.17 (3) (bf).

(i) *Gifts and grants*. All moneys received from gifts and grants for the purposes for which made.

(m) *Federal interest payments*. All moneys received as interest payments from the federal government under P.L. 89-287 and P.L. 89-329 for the payment of interest under s. 25.17 (3) (bf).

(n) *Federal aid*. All moneys received from federal funds under s. 16.54 as authorized by the governor to carry out the purpose for which made.

(2) INSTITUTIONAL SUPPORT ACTIVITIES. (m) *General program operations*. All moneys received from federal aids and grants for general program operations.

(n) *Federal aid*. All moneys received from federal funds under s. 16.54 as authorized by the governor to carry out the purpose for which made.

SECTION 50. 20.255 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

20.255 PUBLIC INSTRUCTION, DEPARTMENT OF. There is appropriated to the department of public instruction for the following programs:



(1) IMPROVEMENT OF CURRICULUM AND INSTRUCTION IN LOCAL SCHOOLS.

(a) *General program operations.* The amounts in the schedule for the improvement of curriculum and instruction in local schools, including the matching of federal funds available under the national defense education act and the operation and maintenance of institutions for handicapped children.

1. "Maintenance credits". All moneys received in reimbursement for services rendered institutional employes, participants in institutes and training programs and visitors at the state schools for the deaf and the visually handicapped under s. 115.52 (6) to be refunded to the appropriation made by this paragraph and to be used for materials and expense. Such reimbursements shall be accumulated in an account named "maintenance credits".

2. "Contingent fund". From the appropriation for the operation of the several institutions under the jurisdiction of the state superintendent of public instruction there is allotted to each institution, subject to the approval of the board on government operations, such sums as are necessary to be used as a contingent fund to be expended as provided in s. 20.920.

(b) *Scholarships for handicapped students.* A sum sufficient for the education of deaf-blind children under s. 115.53 (1), for the expenses of readers for blind or deaf students under s. 115.53 (6), for the payment of scholarships for blind students under s. 115.56 and for deaf and hard of hearing students under s. 115.57.

(c) *Fuel.* A sum sufficient to cover the cost of coal or other fuel used for space heating at the institutions, including freight charges and local hauling charges where applicable. Coal or fuel oil purchases under this paragraph shall be purchased pursuant to s. 16.71 (4). Payments for coal purchased hereunder shall be made as provided in s. 16.91.

(d) *Aids for handicapped children.* See sub. (9) (d).

(e) *Aids for handicapped children, home instruction.* The amounts in the schedule for home instruction or extension courses under s. 115.84.

(g) *Activity therapy.* All moneys received in connection with the sale of products resulting from activity therapy to be used for the purchase of necessary materials, equipment and supplies for activity therapy.

(i) *Trust funds.* All moneys received under s. 46.03 (3), 1939 stats., to be used in accordance with the trust.

(j) *Gifts and grants.* See sub. (9) (j).

(m) *Federal aid.* See sub. (9) (m).

(p) *Federal aid for crippled children.* All moneys received as federal aid for crippled children. Any funds received in repayment for expenditures made under this paragraph for appliances, X-rays, emergency hospitalization, emergency medical care or transportation to or from a hospital, for crippled children under orthopedic care, which had been authorized by the division for handicapped children, pending other arrangements for final payments, shall be credited to the appropriation made under this paragraph.

(v) *Driver education.* All moneys received from the allocation made under s. 20.395 (3) (w) to be distributed to school districts which operate driver education courses in accordance with s. 121.15. The distribution shall be made to school districts upon such reports in such form and containing such information as the state superintendent requires. Of this amount, such sums as are necessary are allotted to the department for the administration of the driver education program.

(2) IMPROVEMENT OF EDUCATIONAL RESOURCES FOR LOCAL SCHOOLS. (a) *General program operations.* The amounts in the schedule for the improvement of educational resources for local schools.

(b) *Elementary and high school aid.* Biennially, the amounts in the schedule for the payment of educational aids provided in s. 121.79 (1) (a)

and subch. I of ch. 121. Of the amounts appropriated by this paragraph, there is allotted a sum sufficient to meet the requirements of ss. 121.09 and 121.12.

(c) *School tuition, foster home children.* The amounts in the schedule for payment of the legal tuition of children in foster homes attending school under s. 121.79 (1).

(cm) *Tuition and transportation for children in government affected areas.* The amounts in the schedule for payment of tuition and transportation to school districts entitled thereto under s. 121.79 (1) (d).

(dm) *Cooperative educational service agencies.* The amounts in the schedule for payment of \$29,000 for each cooperative educational service agency, for the current operational expenses of these agencies.

(e) *County colleges.* Biennially, the amounts in the schedule for the payment of aids under s. 41.44 to county teachers colleges and joint county teachers colleges organized, equipped and maintained pursuant to ss. 41.36 to 41.46.

(f) *Teachers social security.* A sum sufficient to make the employer social security contributions required for members of the Milwaukee teachers retirement fund and nonstate employed members of the state teachers retirement system pursuant to ss. 42.241, 66.99 and 119.24 (3). Payments from this appropriation shall be upon vouchers certified by the department of employe trust funds.

(fm) *Teachers retirement.* A sum sufficient to make the contributions required for nonstate employed members of the state teachers retirement system under s. 42.46 and for members of the Milwaukee teachers retirement fund under s. 119.24 (9) (g), but if the total salary base in elementary and secondary in 1970-71 or in any subsequent school year exceeds 10% of the total salary base in the preceding school year, then state aids for such employer contributions to said retirement funds shall be limited to 110% of the total salary base in the preceding school year. For teachers employed by vocational, technical and adult education districts, the state shall continue to pay the full amount of the employer contribution to said retirement funds.

(g) *Surplus property.* All moneys received for the acquisition, storage and handling of surplus federal materials for transfer in accordance with federal law pertaining to surplus federal property, at cost plus handling charges to schools, school districts, nonprofit or tax-supported nonprofit medical institutions, public health agencies and such other agencies, institutions and units of government as are hereafter declared eligible to receive the same by act of congress, desiring such property. From state funds provided under this appropriation, there may be paid such sums as are necessary for the purchase of land and construction or improvement of buildings for the purpose of storing and handling surplus property. From the remaining receipts of this appropriation, there may be paid such sums as are necessary for the purpose of handling and storing surplus property as prescribed by appropriate federal law. All proceeds from the sale of land and buildings or supplies and equipment shall be credited to this appropriation.

(j) *Gifts and grants.* See sub. (9) (j).

(k) *Publications.* All moneys received from the sale of publications, as authorized by subch. II of ch. 115, for the publication of such materials.

(m) *Federal aid.* See sub. (9) (m).

(3) IMPROVEMENTS OF EDUCATIONALLY RELATED SUPPORTING SERVICES.

(a) *General program operations.* The amounts in the schedule for improvement of educationally related supporting services.

(am) *Indian scholarships.* A sum sufficient for the payment of Indian scholarships under s. 115.32.

(bm) *Transportation aids.* Biennially, the amounts in the schedule for the payment of state aid for transportation of pupils under subch. II

of ch. 121 of which \$250,000 shall be apportioned upon the approval of the state superintendent among school districts which are unable to provide the transportation required by that subchapter on the sum provided by a 2-mill tax levy on their equalized valuations and the normal transportation aids, and for aids to counties for transportation of crippled children to and from the Wisconsin orthopedic hospital for children or any other hospital, or for mentally handicapped children including those who are mentally retarded or emotionally disturbed, or epileptics referred to any approved evaluation center, such aid to be distributed as provided in s. 142.05 (3).

(d) *Aids for handicapped children—medical services.* See sub. (9) (d).

(g) *School lunch program.* All moneys received from contracts made pursuant to s. 115.34, under which food products granted to the state by the federal government are utilized for the transportation, warehousing, processing and insuring of such food products.

(j) *Gifts and grants.* See sub. (9) (j).

(m) *Federal aid.* See sub. (9) (m).

(4) IMPROVEMENT OF LIBRARIES. (a) *General program operations.* The amounts in the schedule for the improvement of libraries.

(j) *Gifts and grants.* See sub. (9) (j).

(m) *Federal aid.* See sub. (9) (m).

(u) *School library aids.* All moneys received as the common school fund income to be distributed are provided in ss. 25.23 and 43.19.

(9) GENERAL APPROPRIATIONS AND PROVISIONS. The following general appropriations and provisions shall apply to all of the programs of the department unless otherwise specified:

(a) *Transfers between appropriations and refunds.* 1. Whenever it becomes apparent in any fiscal year that any of the appropriations made by subs. (2) (b) and (c) and (3) (bm) exceed the legal claims for state educational aids thereunder, such excess shall be transferred upon order of the state superintendent and the department of administration from the original appropriation and be used to supplement or increase any of the other appropriations made by subs. (2) (b) and (c) and (3) (bm) for the same fiscal year.

2. The provisions of s. 16.52 (2) with respect to refunds and s. 16.52 (5) (a) with respect to reimbursements for the prior fiscal year shall not apply to subs. (2) (b) and (3) (bm).

(d) *Aids for handicapped children.* A sum sufficient for state aid for day schools, instruction centers or classes for the instruction of children who are blind, partially sighted, defective in speech, hard of hearing, mentally handicapped who are either educable or trainable or emotionally disturbed, and for schools, classes or treatment centers for children who are physically disabled and otherwise physically handicapped, pursuant to subch. IV of ch. 115, to be distributed as provided in s. 115.85. Estimated expenditures under this paragraph shall, in this section, appear in the schedule of each applicable subsection as par. (d).

(j) *Gifts and grants.* All moneys received from gifts, grants and donations to carry out the purposes for which made and received. Estimated expenditures under this paragraph shall, in this section, appear in the schedule of each applicable subsection as par. (j).

(m) *Federal aid.* All federal moneys received as authorized under s. 16.54 to carry out the purposes for which made and received. Estimated expenditures under this paragraph shall, in this section, appear in the schedule of each applicable subsection as par. (m).

SECTION 51. 20.265 of the statutes, as affected by chapters 55 and —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

20.265 STATE UNIVERSITIES. There is appropriated to the board of regents of state universities for the following program:

(1) EDUCATION TO ADVANCE INDIVIDUALS AND DISCOVER NEW KNOWLEDGE.

(a) *General instruction operations.* The amounts in the schedule for general instruction operations. Of these amounts, there is allotted to each institution, subject to the approval of the board on government operations, a sum sufficient to be used as a contingent fund to be expended as provided in s. 20.920.

(b) *Fuel.* A sum sufficient to cover the cost of coal or other fuels used for space heating at the several state universities, including freight charges and local hauling charges where applicable. Coal or fuel oil purchases under this paragraph shall be purchased pursuant to s. 16.71 (4). Payments for coal purchased hereunder shall be made as provided in s. 16.91. This program expenditure shall be reimbursed from pars. (gm) and (h) for the cost of all fuel furnished to dormitories and dining halls, including freight charges and local hauling charges thereon.

(c) *Student assistance operations.* The amounts in the schedule for student assistance.

(d) *Physical plant operations.* The amounts in the schedule for the care and maintenance of physical facilities.

(g) *Academic student fees.* All moneys received from academic student fees on behalf of the state universities. Revenues in excess of the expenditure amounts shown in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year any balance in this paragraph shall revert to the general fund, but any overdraft shall be carried forward to the succeeding fiscal year.

(gm) *Student activity fees.* All moneys received as student activity fees or from operations in connection therewith and including such moneys received under conveyances and leases consummated under ss. 36.06 (6) and 37.02 (3) as the board of regents designates to be receipts under this paragraph shall be paid into the general fund and are appropriated therefrom, subject to the limitation hereinafter provided, to be used for 1) the operation, maintenance and capital expenditures of such student activities, including the transfer of funds to nonprofit corporations under ss. 36.06 (6) and 37.02 (3) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, and for 2) optional rental payments in addition to the mandatory rental payments under the leases and subleases, in connection with the providing of facilities for such student activities. The amount so appropriated shall not exceed the amounts paid into the general fund as aforesaid after deducting therefrom an amount equal to the amount appropriated under sub. (9) (um) for the payment of rentals by the board of regents under ss. 36.06 (6) and 37.02 (3) on projects for such activities. The amount appropriated and available under this paragraph shall be determined by the department of administration.

(h) *Auxiliary enterprises.* All moneys received for or on account of any dormitory, commons, dining hall, cafeteria, stationery stand, parking facility, car fleet or model farm, and including such moneys received under conveyances and leases consummated under ss. 36.06 (6) and 37.02 (3) as the board of regents designates to be receipts under this paragraph shall be paid into the general fund and are appropriated therefrom, subject to the limitation hereinafter provided, to be used for 1) the operation, maintenance and capital expenditures for such activities, including the transfer of funds to nonprofit corporations under ss. 36.06 (6) and 37.02 (3) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, and 2) for optional rental payments

in addition to the mandatory rental payments under the leases and sub-leases, in connection with the providing of facilities for such activities. The amount so appropriated shall not exceed the amounts paid into the general fund as aforesaid after deducting therefrom an amount equal to the amount appropriated under sub. (9) (um) for the payment of rentals by the board of regents under ss. 36.06 (6) and 37.02 (3) on projects for such activities. The amount appropriated and available under this paragraph shall be determined by the department of administration. The board of regents may establish at any state university a contingent fund not to exceed \$5,000 out of the balances of this appropriation to be used for the payment of cash in advance and which are incident to the operation of cafeterias and dining halls.

(i) *Gifts and grants: instruction and research.* All moneys received from gifts, grants, bequests and devises, to carry out the purposes for which made and received.

(j) *Gifts and grants: student assistance.* All moneys received from gifts, grants, bequests and devises, to carry out the purposes for which made and received.

(k) *Gifts and grants: auxiliary enterprises.* All moneys received from gifts, grants, bequests and devises, to carry out the purposes for which made and received.

(kj) *Gifts and grants: physical plant.* All moneys received from gifts, grants, bequests and devises, to carry out operations of the state universities physical plant.

(m) *Federal grants.* All moneys received from federal grants or subventions for the state universities or any department thereof, as authorized by the governor under s. 16.54 to carry out the purposes for which made and received.

(ma) *Professional training agreements.* All federal moneys received from the department of health and social services to be expended for the purposes specified in the agreement with that department and the board of regents for professional training and employe development. To match federal funds made available for this purpose, the board of regents may temporarily transfer funds from the appropriation under par. (a).

(mr) *Federal aid: student assistance.* All moneys received from federal grants or subventions for student assistance at the state universities or any department thereof, as authorized by the governor under s. 16.54 to carry out the purposes for which made and received.

(ms) *Federal grants: physical plant.* All moneys received from federal grants or subventions for physical plant operations at the state universities or any department thereof, as authorized by the governor under s. 16.54 to carry out the purposes for which made and received.

(mt) *Federal grants: auxiliary enterprises.* All moneys received from federal grants or subventions for auxiliary enterprise operations at the state universities or any department thereof, as authorized by the governor under s. 16.54 to carry out the purposes for which made and received.

(u) *Driver education teachers.* The amounts in the schedule from the appropriation made by s. 20.395 (3) (w) for the purpose of providing driver education teacher training.

(ug) *Construction.* From the state building trust fund a sum sufficient for the payment of rentals by the board of regents and for permanent improvements and the acquisition of all equipment therefor, remodeling and purchase of land under s. 36.06 (6) on projects or lands designated by the building commission when the projects or land acquisitions are initiated.

(um) *Rentals and improvements.* From the state building trust fund, a sum sufficient for the payment of rentals by the board of regents for permanent improvements and the acquisition of all equipment therefor,

remodeling and purchase of land under ss. 36.06 (6) and 37.02 (3) on projects or lands referred to in sub. (4) (g) and (h) designated and approved by the building commission when the projects or land acquisitions are initiated and on projects or lands designated and approved by the building commission after initiation thereof.

SECTION 52. 20.285 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

20.285 UNIVERSITY OF WISCONSIN. There is appropriated to the board of regents of the university of Wisconsin for the following programs:

(1) EDUCATION TO ADVANCE INDIVIDUALS AND DISCOVER NEW KNOWLEDGE.

(a) *General program operations.* The amounts in the schedule for the purposes of the educational and general and related programs.

(b) *Space heating.* A sum sufficient to cover the cost of coal or other fuels used for space heating, including freight charges and local hauling charges where applicable. Coal or fuel oil purchases under this paragraph shall be purchased pursuant to s. 16.71 (4). Payment for coal purchased hereunder shall be made as provided in s. 16.91.

(c) *Dutch elm disease studies.* As a continuing appropriation, the unencumbered balance in s. 20.830 (1) (c), 1965 stats., for studies, research and experiments to determine the cause and ways of controlling Dutch Elm disease under s. 36.217.

(d) *Handicapped industries assistance.* As a continuing appropriation, the unencumbered balance in s. 20.830 (1) (d), 1965 stats., to be used by the department of agricultural and extension education of the university for the purpose of assisting the development of business operations involving the handicapped. Receipts from the sale of products, to the extent of the amount appropriated hereunder for materials expense in connection with such products, shall be credited to this appropriation for use in financing this activity. Any balance remaining at the end of a fiscal year shall not lapse, but shall remain available for the purposes herein specified.

(e) *Fish research.* As a continuing appropriation, the balances in s. 20.830 (1) (e), 1965 stats., for research on fish products and their uses.

(f) *Soil conservation aids.* The amounts in the schedule for the payment of aids to soil and water conservation districts by the soil conservation board under s. 92.20.

(fa) *General medical operations.* The amounts in the schedule to support services provided by the medical center.

(fb) *Public patient treatment.* A sum sufficient for the treatment of state dependents and public patients under s. 142.08.

(fc) *State veterans' treatment.* The amounts in the schedule to be used for reimbursement to the university hospitals for the state's share of veterans' care under s. 142.10.

(g) *Service departments.* All moneys transferred by the board of regents from other appropriations made by this section, to be used for the operation of the university service departments, and to permit cooperation between the service departments and any state or federal agency, and to be available for the purchase of materials and the payment of wages. The board of regents may transfer moneys from or to any other program revenue appropriation under this section to or from the appropriation under this section.

(ga) *Use of surplus funds.* Any moneys in any program revenue appropriation under this section which the board of regents determines to be surplus not required for the succeeding fiscal year, for the construction or acquisition of dormitories, commons, field house or other buildings, or for other permanent improvements, purchase of land, equipment of such buildings or investment in bonds or securities, as provided in s. 36.06 (6) and (7), as the board of regents determines.

(h) *Residence halls.* All moneys received for or on account of residence halls at the university, including the sale of supplies used by students, and including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (6) (b) 2 as the board of regents designates to be receipts under this paragraph shall be paid into the general fund and are appropriated therefrom, subject to the limitation hereinafter provided, to be used for 1) the operation, maintenance and capital expenditures for such residence halls including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, and 2) for optional rental payments in addition to the mandatory rental payments under the leases and subleases, in connection with the providing of facilities for residence halls. The amount so appropriated shall not exceed the amounts paid into the general fund as aforesaid after deducting therefrom an amount equal to the amount appropriated under sub. (9) (um) for the payment of rentals by the board of regents under s. 36.06 (6) on residence hall projects. The amount appropriated and available under this paragraph shall be determined by the department of administration.

(ha) *Athletic council.* All moneys received for or on account of the athletic council or any similar organization of the university, including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (6) (b) 2 as the board of regents designates to be receipts under this paragraph, shall be paid into the general fund and are appropriated therefrom, subject to the limitation hereinafter provided, to be used for 1) the purposes of such athletic council or other similar organization of the university, respectively, for carrying out its powers, duties and functions, including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, and 2) for optional rental payments in addition to the mandatory rental payments under the leases and subleases, in connection with the providing of facilities for the athletic council, and 3) including payment of scholarships and other financial aid to students. The amounts so appropriated shall not exceed the amounts paid into the general fund as aforesaid after deducting therefrom an amount equal to the amount appropriated under sub. (9) (um) for the payment of rentals by the board of regents under s. 36.06 (6) on athletic council projects. The amount appropriated and available under this paragraph shall be determined by the department of administration.

(hb) *Student unions.* All moneys received for or on account of the student unions, including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (6) (b) 2 as the board of regents designates to be receipts under this paragraph shall be paid into the general fund and are appropriated therefrom, subject to the limitation hereinafter provided, to be used for 1) the operation, maintenance, and capital expenditures of the student unions, and including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, and for 2) optional rental payments in addition to the mandatory rental payments under the leases and subleases, in connection with the providing of facilities for the student unions. The amount so appropriated shall not exceed the amounts paid into the general fund as aforesaid after deducting therefrom an amount equal to the amount appropriated under sub. (9) (um) for the payment of rentals by the board of regents under s. 36.06 (6) on student union

projects. The amount appropriated and available under this paragraph shall be determined by the department of administration.

(hc) *Milwaukee auxiliary enterprises.* All moneys received at the university of Wisconsin-Milwaukee for or on account of any residence halls, commons, dining halls, cafeteria, student union, stationery stand or bookstore, parking facilities, or such other activities as the board of regents designates and including such fees covering student activities as allocated by the board of regents and including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (b) 2 as the board of regents designates to be receipts under this paragraph shall be paid into the general fund, and are appropriated therefrom, subject to the limitation hereinafter provided, to be used for 1) the operation, maintenance and capital expenditures of such activities, and including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, and for 2) optional rental payments in addition to the mandatory rental payments under the leases and subleases, in connection with the providing of facilities for such activities. The amount so appropriated shall not exceed the amounts paid into the general fund as aforesaid after deducting therefrom an amount equal to the amount appropriated under sub. (9) (um) for the payment of rentals by the board of regents under s. 36.06 (6) on projects for such activities. The amount appropriated and available under this paragraph shall be determined by the department of administration.

(hd) *Auxiliary enterprises.* All moneys received for or on account of the following activities and including any cash balances pertaining to the university of Wisconsin press, parking facilities, car fleet, secondary schools testing program and such other activities as the board of regents designates and including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (6) (b) 2 as the board of regents designates to be receipts under this paragraph, shall be paid into the general fund, and are appropriated therefrom, subject to the limitation hereinafter provided, to be used for 1) the operation, maintenance and capital expenditures of such activities, and including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, and for 2) optional rental payments in addition to the mandatory rental payments under the leases and subleases, in connection with the providing of facilities for such activities. The amount so appropriated shall not exceed the amounts paid into the general fund as aforesaid after deducting therefrom an amount equal to the amount appropriated under sub. (9) (um) for the payment of rentals by the board of regents under s. 36.06 (6) on projects for such activities. The amount appropriated and available under this paragraph shall be determined by the department of administration.

(hf) *Stores division: internal sales.* The board of regents may use balances in program revenue appropriations for the operation of the university stores division, and to permit sales from the stores division to other divisions of the university and any agency of the state or federal government. The board of regents may transfer moneys from or to any other program revenue appropriation under this section to or from appropriations authorized by this paragraph.

(hg) *Stores division: external sales.* The board of regents may use balances in program revenue appropriations for the operation of the university stores division, and to permit cooperation between the stores division and any board, commission or department of the state or federal government and the university. The board of regents may transfer moneys



from or to any other program revenue appropriation under this section to or from the appropriation authorized by this paragraph.

(i) *Academic student fees.* All moneys received from academic student fees on behalf of the university of Wisconsin, except adult education fees, but revenues in excess of the expenditure amounts in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year any balance in this paragraph shall revert to the general fund, but any overdraft shall be carried forward to the succeeding fiscal year.

(j) *General operations, additional.* All moneys received for or on account of the university of Wisconsin unless otherwise specifically appropriated or nonappropriated. Revenues and balances available credited herein in excess of the expenditure amounts in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year the balance in this paragraph shall be carried forward to the succeeding fiscal year to constitute, together with the revenues of such year, the source of moneys appropriated for that year. No resident of this state who is qualified under the minimum standards of the university of Wisconsin or the state universities shall be denied acceptance for enrollment. The board of regents may set a reasonable deadline to accomplish the intent of this section.

(k) *Gifts and donations.* All moneys received from gifts, grants, bequests and devises, to carry out the purposes for which made and received.

(ka) *University hospitals.* All fees and other moneys received for or on account of the operation of the university hospitals for the treatment of patients, the operations of the hospital cafeteria, outpatient housing, parking service and other services, to be used for operating expenses of the hospitals and related services.

(kb) *Student health service.* All moneys collected from fees of the student health service for the treatment of university students.

(kc) *Sale of real property.* All net proceeds from the sale of real property by the board of regents pursuant to s. 36.34 for purposes provided for in s. 36.34 including such expenses incurred in selling such real property as are enumerated in s. 13.48 (2) (d), except such sums as have been advanced to the board of regents by the building commission under s. 13.48 (2) (d) which shall be refunded to the appropriation made by s. 20.550 (71), 1963 stats.

(m) *Federal appropriations.* All moneys received from the federal government to carry out the purposes for which made.

(ma) *Federal aid: professional training agreements.* All federal moneys received from the department of health and social services to be expended for the purposes specified in the agreement with that department and the university of Wisconsin for professional training and employe development. To match federal funds made available for this purpose, the university may temporarily transfer funds from the appropriation under par. (a).

(mn) *Federal reimbursement.* All moneys received from the federal government as reimbursement for indirect costs incurred by the university of Wisconsin in conducting research projects. ~~Revenues in excess of the expenditure amounts in the schedule may not be spent unless released in whole or in part by the board on government operations.~~

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(u) *University trust fund income.* All moneys received as trust fund income under s. 36.03.

(ub) *Construction.* From the state building trust fund, a sum sufficient for the payment of rentals by the board of regents and for permanent improvements and the acquisition of all equipment therefor, remodeling and purchase of land under s. 36.06 (6) on projects or lands designated by

the building commission when the projects or land acquisitions are initiated.

(um) *Rentals and improvements.* From the state building trust fund, a sum sufficient for the payment of rentals by the board of regents for permanent improvements and the acquisition of all equipment therefor, remodeling and purchase of land under s. 36.06 (6) on projects or lands referred to in sub. (2) (g), (h), (i), (j) and (k) designated and approved by the building commission when the projects or land acquisitions are initiated and on projects or lands designated and approved by the building commission after initiation thereof.

(v) *Federal funds: physical plant.* All federal matching funds granted to the board of regents shall be deposited in the state building trust fund and are appropriated therefrom to the board of regents for the construction, remodeling, improvement and revision of the physical plant of the university.

(w) *University trust fund operations.* All moneys available for university trust fund operations pursuant to s. 36.03.

(9) GENERAL PROVISIONS. (g) *Transfers.* Any moneys in revolving appropriations to the board of regents for operation may be temporarily transferred to or from any other revolving appropriation, but any money so transferred shall be repaid to the appropriation from which taken before the close of the fiscal year in which the transfer was made.

(h) *Cash fund.* The board of regents may use balances in university revolving funds as a contingent fund for the payment of such miscellaneous expenses where immediate payment is deemed necessary. The board of regents may transfer moneys from or to any other revolving appropriation to or from the revolving appropriation authorized by this subsection.

(u) *Construction.* From the state building trust fund, a sum sufficient for the payment of rentals by the board of regents for permanent improvements and the acquisition of all equipment therefor, remodeling and purchase of land under s. 36.06 (6), and the dairy and animal science building, on projects or lands designated by the building commission when the projects or land acquisitions are initiated.

SECTION 53. 20.292 (1) (b) and (d) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), are amended to read:

20.292 (1) (b) The amounts in the schedule for such scholarships as the board directs and as authorized by s. 38.13 (11) and (12) and funds to reimburse local boards who *which* have secured national defense student loans as provided by the national defense education act of 1958, P.L. 85-864, as amended. Annually on July 1, the board shall reimburse local boards with sums equal to the amounts spent by the local boards during the prior fiscal year for obtaining federal students loans under the national defense education act of 1958, P.L. 85-864, as amended.

(d) The amounts in the schedule for state aids for *districts and* schools of vocational, technical and adult education, including area schools and programs established and maintained under the supervision of the board to be distributed under ~~s.~~ ss. 38.21 and 38.60. Of the amount in the schedule for each year not exceeding \$50,000 may be spent by the board to match federal funds made available for vocational, technical and adult education by any act of congress for the purposes set forth in such act.

SECTION 54. 20.292 (1) (e) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed.

SECTION 55. 20.292 (1) (u) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

20.292 (1) (u) All moneys received from the allocation made under s. 20.395 ~~(4)~~ ~~(3)~~ (w), to be distributed to local schools of vocational, technical and adult education for operating driver training programs un-

der ss. 38.21 (1) (b) and 121.15. *Of this amount such sums as are necessary shall be allotted to the board for the administration of the driver education program.*

SECTION 56. 20.315 (3) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed.

SECTION 57. 20.355 (1) (a) of the statutes is amended to read:

20.355 (1) (a) The amounts in the schedule to pay the annual membership dues for the commission to the Mississippi river parkway committee ~~and to pay the travel expenses of the state employe serving as the commission's secretary~~ *commission.*

SECTION 57c. 20.355 (1) (u) of the statutes is created to read:

20.355 (1) (u) *Supplementary.* From the highway fund, the amounts in the schedule to supplement the moneys available to the commission for general program operations.

SECTION 58. 20.370 (1) (a), (b), (c), (ug) and (un) of the statutes are repealed.

SECTION 59. 20.370 (1) (u) of the statutes is amended to read:

20.370 (1) (u) The amounts in the schedule for fish ~~and~~, game ~~and~~ *law enforcement* operations under ss. 23.09 to 23.11 and ~~23.27~~ *ch. 29.*

SECTION 60. 20.370 (3) (title) of the statutes is amended to read:

20.370 (3) (title) STATE PARKS.

SECTION 61. 20.370 (3) (a), as affected by chapter —, laws of 1969 (Senate Bill 355), and (vc) of the statutes are repealed.

SECTION 62. 20.370 (4) (title) of the statutes is amended to read:

20.370 (4) (title) TOURISM AND INFORMATION.

SECTION 63. 20.370 (4) (a) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is renumbered 20.370 (4) (c).

SECTION 64. 20.370 (4) (a) of the statutes is created to read:

20.370 (4) (a) *General program operations.* From the general fund, the amounts in the schedule for general program operations under s. 23.09 (7) (L).

SECTION 65. 20.370 (4) (v) and (vc) are repealed.

SECTION 66. 20.370 (5) (title) of the statutes is amended to read:

20.370 (5) (title) ENVIRONMENTAL PROTECTION.

SECTION 67. 20.370 (5) (e), (g) and (h) of the statutes are repealed.

SECTION 68. 20.370 (5) (ee) of the statutes is created to read:

20.370 (5) (ee) *Topographic mapping.* The amounts in the schedule for the preparation of topographic maps of parts of Wisconsin in cooperation with the federal government.

SECTION 69. 20.370 (6) (title) of the statutes is amended to read:

20.370 (6) (title) TRUST LANDS AND INVESTMENTS.

SECTION 70. 20.370 (8) (kz) and (u) of the statutes are created to read:

20.370 (8) (kz) *Aids for urban parks.* Biennially from moneys allocated under sub. (7) (g), the amounts in the schedule for the state's share of aids for urban parks under ss. 22.13 (3) and 66.36, and in addition thereto an amount equal to the outstanding encumbrances under s. 20.545 (1) (i), 1967 stats., as of June 30, 1968.

(u) *General program operations.* The amounts in the schedule for general administration of the department, including the planning and research functions under ss. 23.09, 23.093 and 23.27.

SECTION 71. 20.370 (9) (k) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is renumbered 20.370 (1) (k).

SECTION 72. 20.370 (9) (xm) of the statutes is repealed.

SECTION 73. 20.370 (9) of the statutes is renumbered 20.370 (8) and 20.370 (8) (title), (v), (vc) and (ym), as renumbered, are amended to read:

20.370 (8) (title) GENERAL SERVICES.

(v) A sum sufficient to pay taxes and assessments that are or may become a lien on property acquired prior to date of conveyance to the state. In this section, expenditure estimates for these outlays shall appear in the schedule of subs. (1) to ~~(4)~~ (3) as par. (v).

(vc) A sum sufficient to pay aids to municipalities for state forest lands and hunting and fishing grounds pursuant to s. 70.113. In this section, expenditure estimates for these outlays shall appear in the schedule of subs. (1) ~~to (4)~~ and (2) as par. (vc).

(ym) At the close of each fiscal year the unencumbered balances of appropriations financed by unassigned revenues of the conservation fund under subs. (1) and (3) shall revert to the respective programs under subs. (1) to (3) and, together with the anticipated respective unassigned revenues by programs in the succeeding year, shall constitute the source of moneys available for appropriation to the programs under such subsections in the succeeding year. Unencumbered balances of appropriations financed by unassigned revenues for the ~~program~~ programs under ~~sub. subs.~~ (4) and ~~administrative services this subsection~~ at the close of each fiscal year shall revert to the respective programs under subs. (1) to (3) in the ratio that revenues were allocated from such programs for the ~~program~~ programs under ~~sub. subs.~~ (4) and ~~administrative services this subsection~~.

SECTION 74. 20.395 (2) to (9) of the statutes, as affected by chapter 55, laws of 1969, are repealed.

SECTION 75. 20.395 (2), (3) and (9) of the statutes are created to read:

20.395 (2) HIGHWAY FACILITIES. (a) *Interstate acceleration*. From the general fund a sum sufficient for the payment of rentals on leases and subleases entered into pursuant to s. 84.40 on highway projects on the interstate system in this state when the projects are initiated.

(g) *Scenic easements*. Biennially, the amounts allocated by the recreation council under s. 20.370 (7) (g) for the acquisition of scenic easements, development of historical markers, overlooks, waysides and related functions specified in ss. 84.04 and 84.09 (1).

(u) *General program operations*. The amounts in the schedule for the costs of administration.

(vb) *Topographic maps*. The amounts in the schedule for the preparation of topographic maps of parts of Wisconsin in cooperation with the federal government. This appropriation shall not exceed amounts made available for this purpose by the federal government.

(vd) *Bridge maintenance and operations*. As a continuing appropriation, the amounts in the schedule for the purposes specified in s. 84.10. Funds received from damage claims for the purposes specified in s. 84.10 shall be used to supplement this appropriation.

(vf) *State trunk highway allotment, counties*. A sum sufficient for the purposes of s. 84.03 (3), including the retirement of bonds issued under ss. 67.13 and 67.14 in accordance with the allotment procedure specified in s. 84.03 (3).

(vh) *State park, forest and access roads*. As a continuing appropriation, the amounts in the schedule for the execution of its functions under s. 84.28. One-eighth of the amounts listed in the schedule shall be used to provide public access roads to navigable waters. The remaining amount shall be used for state park and forest roads.

(vj) *Institution roads*. As a continuing appropriation, the amounts in the schedule for the purposes specified in s. 84.27.

(vm) *Railroad grade crossing protection.* As a continuing appropriation, the amounts in the schedule to pay the cost of crossing protection under s. 195.28.

(v) *Bridge construction.* As a continuing appropriation, the amounts in the schedule to pay the state's portion of the cost of bridges under ss. 84.11 and 84.12 not on the state trunk highway system or a connecting street.

(vr) *Municipal streets.* As a continuing appropriation, the amounts in the schedule for the improvement of connecting streets and state trunk highways in cities and villages and to supplement the appropriation made under par. (vt) to carry out the purposes of s. 84.03 (9). These amounts may be used either independent of or in conjunction with any other funds which may be available for the same purposes.

(vt) *State fund for construction and maintenance.* As a continuing appropriation, the amounts in the schedule for the execution of its functions under ss. 84.01 (7) and (21), 84.03 (6) and (9) and 84.07. From the appropriations credited to this paragraph an amount equal to the amount appropriated under par. (a) shall be paid into the general fund as required for payments under such appropriation.

(vw) *Highway improvement.* One dollar and 20 cents of each fee under ss. 341.25 (1) (a) and (2) (intro.) and 341.26 (3) (a) and (g), for highway improvement and the elimination of road hazards.

(vx) *Roadside improvement.* As a continuing appropriation, the amounts in the schedule for the execution of its functions under s. 84.04.

(wb) *Aids to localities.* A sum sufficient for the purposes of ss. 59.965 (11), 83.10, 86.31, 86.32, 86.33, 86.34 and 86.35.

(wd) *Aids to localities, motor vehicle fees.* Forty cents of each fee under ss. 341.25 (1) (a) and (2) (intro.) and 341.26 (3) (a) and (g), to be allotted to the city, village or town in which the vehicle was customarily kept in the fiscal year ending the previous June 30. In cities of the 1st class the city shall apportion its allotment according to the formula under s. 86.35 (3).

(xb) *State funds; supplemental.* On June 30, 40% of the amount remaining from highway fund revenues collected by the division of motor vehicles of the department of transportation, department of revenue and public service commission, after deducting the amount appropriated from the highway fund by subs. (1) and (3) and ss. 20.155 (1) (u), 20.370 (4) (z), 20.505 (3), 20.566 (1) (u) and 20.765 (2) (u) and the amounts allotted from the appropriations made by pars. (u), (vb), (vd), (vf), (vh), (vj), (vm), (vo), (vr), (vt), (vw), (vx), (wb), (wd), (xd) and (yd) have been set aside, to supplement the appropriation made by par. (vt). From the appropriation credited to this paragraph an amount adequate to reimburse towns for claims arising under s. 60.29 (2) (e) 2 shall be paid to such towns at the beginning of each fiscal year for claims arising in the prior fiscal year.

(xd) *Additional fuel tax.* Two-sevenths of the taxes collected under ss. 78.01 (1) and 78.40 (1), to supplement the appropriation made by par. (vt). One-half of the amount received under this paragraph shall be dedicated to accelerated construction of portions of the state arterial system and those state trunk highways designated as freeways or expressways.

(yb) *Aids to localities; supplemental.* On June 30, 60% of the amount described in sub. (2) (xb) is set aside to supplement the appropriation made by par. (wb).

(yd) *Additional fuel tax; local assistance.* One-seventh of the taxes collected under ss. 78.01 and 78.40 (1), to supplement the appropriation made by par. (wb).

(zb) *Special funds.* All funds paid into the state treasury by any

local unit of government or other source for use on the state trunk and urban highway system, for the purpose for which paid.

(zd) *Special funds; local assistance.* All funds paid into the state treasury by any local unit of government or other source for use on county trunk highways and town roads, for the purpose for which paid.

(zf) *Investments and services.* All revenues received from investments and bonding programs of the highway fund and the service fees and sales of and by the department plus all moneys received from permits imposed by s. 84.30, to supplement the appropriation made by par. (vt). Expenses or losses relating to such investments and sales shall be charged to the appropriation made by this paragraph.

(zh) *Federal aid.* As received in the state treasury, all allotments of federal aid funds made to this state for use on either the state trunk highway and connecting streets or federal defense and federal forest and miscellaneous roads, for the purpose for which paid.

(zj) *Federal aid, local assistance.* All allotments of federal highway aid funds made to this state for use on county trunk highways and town roads, as received in the state treasury.

(3) VEHICLE AND DRIVER REGULATION. (u) *General program operations.* The amounts in the schedule for administering the vehicle and driver regulation program.

(v) *Filing fees.* A sum sufficient to pay the county registers of deeds as provided in s. 342.14 (6).

(w) *Driver education.* As a continuing appropriation a sum equal to \$1 collected on all operators' licenses under s. 343.21 (1) (a) and \$2.50 collected on all operators' licenses under s. 343.21 (1) (b) and \$2 collected on all renewals of operators' licenses, except chauffeurs' licenses, under s. 343.21 (1) (c) and (d). From this appropriation funds collected in the prior fiscal year less the cost of administering such license fees shall be allotted for driver education in accordance with ss. 20.255 (1) (v), 20.265 (1) (u), 20.292 (1) (u) and 46.03 (16). From the amount allotted to s. 46.03 (16) a sum of \$30, subject to proration if necessary, for each student who successfully completes a driver education course shall be used to reimburse the general fund for moneys expended for driver education under s. 20.435 (3) (a). In addition to these amounts, 25% of the amount collected in the prior fiscal year under s. 343.21 (ba) and 25% of the amount collected under s. 343.21 (1) (c) for the renewal of chauffeurs' licenses, shall be applied to s. 20.292 (1) (u) for the training of chauffeurs and the purchase of equipment for such training by the board of vocational, technical and adult education. Such apportionment shall be made upon such reports in such form and containing such information as the board of vocational, technical and adult education requires.

(y) *Rental payments.* From the state building trust fund, a sum sufficient for the payment of rentals on leases and subleases entered into by the department under s. 110.20 on projects designated and approved by the building commission when the projects are initiated and on projects designated and approved by the building commission after initiation thereof. The highway fund shall reimburse the general fund in an amount equal to the amounts paid under this paragraph.

(9) GENERAL PROVISIONS. (u) *Fiscal year end transfers.* Any cash balance remaining under the appropriation made by sub. (2) (u) on August 15 following the close of any fiscal year shall be transferred to and is appropriated under sub. (2) (vt). Any prior year's outstanding encumbrance and any claim of a prior fiscal year not evidenced by an encumbrance presented for payment after August 15 shall be charged to such appropriations for the fiscal year in progress.

(v) *Matching federal aid and other funds.* All or part of any allotment from the appropriations made by sub. (2) (vd) to (yd) and (zf) may be used to match or supplement federal aid or other funds made available

by any act of congress or any county, city, village or town for the purposes set forth in such paragraphs, provided the department and any municipality or other commission or official given any control over the disposition of any such allotment deems it advisable. Every part of every allotment made from an appropriation in this section shall be expended only for the purpose for which the allotment is made. The intent of this subsection is to permit, where state funds are as herein provided made available for such purposes, the matching or supplementing of federal aid funds in accordance with the purposes of any act of congress, including without limitation because of designation the elimination of hazards to life at railroad grade crossings, the construction, reconstruction and improvement of secondary or feeder roads and any other highway purpose within the purview of any such act of congress.

(y) *Appropriation of federal aid and other special funds.* Appropriations made by sub. (2) (zh) and (zj) shall be expended by the department in connection with the appropriation provided in this section where applicable and in accordance with the requirements of and regulations made under and pursuant to any applicable act of congress. Section 20.903 shall not apply to that part of any debt or liability contracted or created on any highway project in anticipation of payment thereof out of federal aid funds pursuant to any applicable act of congress.

(z) *Special funds.* Appropriations made by sub. (2) (zb) and (zd) shall be expended by the department in accordance with the purposes for which such moneys were paid into the state treasury and may, where applicable, be used as state funds to match or supplement federal aid on projects for such purposes.

(za) *Supplementation.* The appropriations made by sub. (2) (yb) and (yd) shall be used to supplement the appropriation made by sub. (2) (wb) as follows:

1. Thirty per cent to counties, apportioned in the same ratio as and to supplement the allotment under sub. (2) (wb) pursuant to s. 83.10.

2. Thirty per cent to towns, apportioned in the same ratio as and to supplement the allotment under sub. (2) (wb) pursuant to s. 86.31.

3. Fifteen per cent to all villages and to cities with populations of not more than 10,000 to supplement the allotment under sub. (2) (wb) pursuant to s. 86.31, to be allocated to each village and city in proportion to the mileage in each on which aids were allocated in s. 86.31.

4. Twenty-five per cent to applicable counties and to cities with populations of more than 10,000 to supplement the allotments under sub. (2) (wb) pursuant to ss. 59.965 (11) and 86.31, apportioned in the same ratio as such allotments.

5. On April 15 an amount equal to one-half of the amount that was paid to such county, town, village and city under sub. (2) (yb) and (yd) from the revenues of the previous fiscal year shall be prepaid as part of the allotment due on the following June 30 pursuant to said paragraphs. The department may adjust, as it deems necessary to avoid duplication or overpayment, the amounts of prepayments or payees to compensate for changes in incorporation status or boundaries of municipalities which have occurred since the payments from the revenues of the previous fiscal year.

SECTION 76. 20.435 (1) (mm) of the statutes is renumbered 20.435 (1) (kk).

SECTION 78. 20.435 (4) (cc) of the statutes is repealed and recreated to read:

20.435 (4) (cc) *Special aid to counties for medical assistance in colonies.* The amounts in the schedule to provide special aids for the payments which have been made under ss. 49.46, 49.47 and 49.52 (2) (a) for the county share of the cost of care on and after July 1, 1967, of the patients

in the state colonies and training schools. The county share shall be charged back to the county of settlement in accordance with the general procedures established for medical assistance payments and then the state shall provide special reimbursement under this section. The amounts paid to each county shall be calculated to reimburse the county for its share of costs under s. 49.52 (2) (a) paid for patients at the state colonies and training schools, except each such payment shall be reduced by an amount equivalent to at least \$5 per patient week of care provided. If the amount in the schedule is insufficient to make the full distribution, such distribution shall be made among the counties on a proportionate basis. These aids shall be made among the counties on a proportionate basis and the final payment for each fiscal year shall be used to make any necessary adjustment for the fiscal year. These aids shall be computed and distributed quarterly with the final payment to be made not later than August 15 following the fiscal year in which the care is paid. The amounts in the schedule shall be distributed fully by the final quarterly payment. It is the intent of the legislature to have all eligible recipients certified under ss. 49.46 and 49.47 as soon as possible.

SECTION 79. 20.435 (4) (cd) of the statutes is repealed.

SECTION 80. 20.435 (4) (d) of the statutes is amended to read:

20.435 (4) (d) A sum sufficient to provide state aid for county administered public assistance programs under s. 49.52 and for payments under s. 49.50 (7). The joint committee on finance as part of its budget determinations in each session shall review the standard allowances for assistance in relation to the social security aid programs and the formula for state reimbursement to counties for such aid program and make recommendations to the legislature relating to changes they deem advisable.

SECTION 81. 20.435 (4) (ef) of the statutes is created to read:

20.435 (4) (ef) *Menominee county bonds*. As a continuing appropriation, all balances remaining on June 30, 1969, for the purposes set forth in s. 49.70.

SECTION 82. 20.435 (4) (j) of the statutes is repealed.

SECTION 83. 20.435 (5) (jj) of the statutes is created to read:

20.435 (5) (jj) *Workshop for the blind*. All moneys received from the sale of products through the workshop for the blind for the operation of the workshop or the operation of business enterprises and homework under ss. 47.01 to 47.10.

SECTION 84. 20.435 (5) (k) and (p) of the statutes are repealed.

SECTION 86. 20.445 (2) (c) of the statutes is created to read:

20.445 (2) (c) *Manpower development projects*. The amounts in the schedule for manpower development projects. No moneys appropriated under this paragraph may be used for any program for which moneys are appropriated under other general program operations appropriations of the department. Moneys appropriated under this appropriation may be used as state matching for federal funds.

Section 86m. 20.445 (9) (m), (u), as affected by chapter ; laws of 1969 (Senate Bill 355), and (v) of the statutes are amended to read:

20.445 (9) (m) All federal moneys received as authorized under s. 16.54 for the purposes of the several programs. No new programs may be initiated under this appropriation without the approval of the legislature while the legislature is in session and at other times without the approval of the board or government operations. Estimated expenditures under this paragraph shall appear in the schedule of subs. (1) to (3) as par. (m).

(u) All federal moneys received for the employment service pursuant to s. 101.37 or for the administration of unemployment compensation under ch.

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108, and any moneys paid to the department of industry, labor and human relations for the performance of the functions of the department under ch. 108, and for its conduct of public employment offices consistent with s. 101.37, and for its other efforts to regularize employment; to pay the compensation and expenses of appeal boards and of advisory committees; and to pay allowances stimulating education during unemployment. Any balance remaining in this fund at the close of any fiscal year shall not lapse but shall remain available for the purposes herein specified. No new programs may be initiated with funds received under this paragraph without the approval of the legislature while the legislature is in session, and at other times without the approval of the board on government operations. Estimated expenditures under this paragraph shall appear in the schedule of subs. (1) to (3) as par. (u).

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(v) All vouchers covering expenditures under ch. 108 shall be paid from the administration fund by the state treasurer, without regard to the sources from which this fund is derived. The treasurer of the unemployment reserve fund, however, shall maintain a separate record of all moneys received for the administration fund as interest on delinquent payments under ch. 108, and of all moneys (other than the contributions paid by certain "exempted" employers for January 1936) received for the administration fund as contributions for months ending prior to February 1936, namely the month in which federal grants were first authorized for the administration of ch. 108, and all expenditures made from said moneys. He shall charge against said moneys such expenditures and transfers heretofore made by the department as the industry, labor and human relations commission may by resolution decide were not properly and validly chargeable against federal grants (or other funds) received for the administration fund on or after February 1936. Said moneys shall not be expended or available for expenditure in any manner which would permit their substitution for (or a corresponding reduction in) federal funds which would in the absence of said moneys be available to finance expenditures for the administration of ch. 108; but nothing in this section shall prevent said moneys from being used as a revolving fund, to cover expenditures (necessary and proper under ch. 108) for which federal funds have been duly requested but not yet received, subject to the charging of such expenditures against such funds when received. The industry, labor and human relations commission may also, by resolution duly entered in its minutes, request the legislature while the legislature is in session or at other times the board on government operations to authorize to be charged against said moneys any expenditures which it deems proper and desirable under ch. 108, provided the commission in such resolution finds that no other funds are available or can properly be used to finance such expenditures. So much of the moneys specified in this subsection as the commission directs shall be invested in United States bonds, and the interest received thereon and the proceeds therefrom shall be included in said moneys. Estimated expenditures under this paragraph shall appear in the schedule of subs. (1) to (3) as par. (v). All moneys received under this paragraph which have not been authorized for expenditures by the legislature while it is in session, and at other times by the board on government operations, shall lapse to the general fund at the end of each fiscal year.

SECTION 87. 20.455 (1) (c) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

20.455 (1) (c) The balance remaining in the appropriation under s. 20.150 (1) (e), 1965 stats., or June 30, 1968, Biennially, the amounts in the schedule for the employment of expert counsel to represent the state in matters before the federal communications commission and for the payment of expenses in connection with such proceedings in which any state radio stations are or may become involved. Such expert counsel shall be employed by the attorney general exclusively for the purposes stated herein and shall not be subject to s. 14.11 (2) or come under the classified service.

SECTION 87m. 20.455 (3) of the statutes is created to read:

20.455 (3) COUNCIL ON CRIMINAL JUSTICE. (a) *General program operations*. Biennially, the amounts in the schedule for planning and administration under the omnibus crime and safe streets act of 1968 and any related programs.

(b) *Project aid*. Biennially, the amounts in the schedule as matching funds for federal project grants to improve the administration of criminal justice in this state.

(i) *Gifts and grants*. As a continuing appropriation, all gifts, grants, bequests and devises to carry out the purposes for which made and received.

(m) *Federal aid*. As a continuing appropriation, all moneys received from the federal government to be allocated to state and local government for planning and administration of programs to improve the administration of criminal justice in this state.

SECTION 88. 20.465 (1) (d) of the statutes is repealed.

SECTION 89. 20.465 (1) (e) of the statutes is amended to read:

20.465 (1) (e) ~~As a continuing appropriation \$200 annually~~ the amounts in the schedule for the purchase of state service flags pursuant to s. 21.19 (10).

SECTION 90. 20.485 (1) (d) of the statutes is amended to read:

20.485 (1) (d) The amounts in the schedule ~~as a nonlapsable appropriation for cemetery maintenance and beautification, to be used for said purposes~~ at the Wisconsin veterans memorial cemetery at the Grand Army home at King.

SECTION 90d. 20.485 (2) (intro.) of the statutes is amended to read:

20.485 (2) (intro.) All moneys received in the veterans trust fund for the purposes of said fund. Of this *and from the general fund* there is allocated for the following purposes:

SECTION 90h. 20.485 (2) (b) of the statutes is created to read:

20.485 (2) (b) *Housing loan interest loss*. A sum sufficient to pay the investment board for interest loss sustained as defined in sub. (x).

SECTION 90p. 20.485 (2) (x) of the statutes is repealed and recreated to read:

20.485 (2) (x) *Veterans loans*. All moneys received from the investment board pursuant to s. 25.17 (3) (bg), for additional housing loans to veterans in accordance with s. 45.352. Loans made from such moneys advanced by the investment board shall be segregated on the books of the department, and principal collections thereon shall be remitted after the close of each month to the investment board. Not later than 30 days after July 1 and January 1 of each year, the department shall pay the investment board from the appropriation under par. (xm) the amount of principal loss sustained during the 6-month period prior to said July 1 and January 1, respectively, on loans made from moneys received from the investment board pursuant to s. 25.17 (3) (bg). The amount of such principal loss shall consist of principal balances owing on housing loans made from moneys advanced by the investment board which are more than 12 months delinquent in accordance with the monthly instalment dates of the original notes securing any particular veteran's loan. Not later than 90 days after July 1 or January 1 of each year, the investment board shall determine and certify to the department the amount of interest loss sustained during the 6-month period prior to said July 1 or January 1, respectively, on account of moneys advanced for veterans housing loans pursuant to s. 25.17 (3) (bg). The amount of such interest loss shall be the amount that would have been received on amounts advanced to the department at the average rate of interest earned during the 6-month pe-

riod from all general fund investments of the investment board. The amount of interest loss so certified by the investment board shall thereupon be paid each period to the board out of the appropriation under sub. (b).

SECTION 90t. 20.485 (2) (xm) of the statutes is amended to read:

20.485 (2) (xm) A sum sufficient to pay ~~to~~ the investment board for the ~~losses~~ *principal loss* sustained as defined in par. (x).

SECTION 91. 20.505 (5) (a) of the statutes is amended to read:

20.505 (5) (a) *General program operations.* A sum sufficient from the general fund or such other funds as is appropriate, for the travel and miscellaneous expenses of committees created by statute or executive order subject to the approval of budgets for each such committee by the board on government operations *and for state membership dues, travel expenses and miscellaneous expenses to the education commission of the states under s. 39.76 and the state's contribution to the advisory commission on intergovernmental relations.* Administrative matters related to such budgets shall be handled by the department of administration.

SECTION 92. 20.505 (5) (b) and (c) of the statutes are repealed.

SECTION 93. 20.505 (6) of the statutes is repealed.

SECTION 94. 20.515 (1) of the statutes is repealed and recreated to read:

20.515 (1) ADMINISTRATION OF FRINGE BENEFIT PLANS. (w) *General program operations.* All moneys credited to the public employe trust fund administrative account pursuant to s. 40.01 for general program operations.

SECTION 95. 20.515 (2) (r) and (t) of the statutes are repealed.

SECTION 96. 20.515 (2) (w) and (x) of the statutes are created to read:

20.515 (2) (w) *Premium payments.* From the public employe trust fund group insurance accounts pursuant to s. 40.01, a sum sufficient for payments to insurance carriers.

(x) *Payments to U. S. treasury.* From the public employe trust fund's social security account pursuant to s. 40.01, a sum sufficient for payments to the U. S. treasury.

SECTION 97. 20.525 (1) (b) of the statutes is amended to read:

20.525 (1) (b) Such sums as are necessary for the general operations of the executive office. The lieutenant governor when acting as governor, because of the temporary absence or temporary disability of the governor, shall be *reimbursed for his actual and necessary expenses as acting governor and shall receive additional compensation at the rate of \$25 per day in addition to his salary as lieutenant governor.* When acting as governor because of a vacancy in the office of governor created by the happening of any contingency specified in s. 17.03, he shall receive the annual salary and all other rights, privileges and emoluments of the office of governor. The annual salary paid in such instance shall be in lieu of all other compensation provided for the lieutenant governor. The governor shall be entitled to his expenses and any expenses in connection with any conferences of governors, as prescribed in s. 14.24.

SECTION 99. 20.545 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

20.545 LOCAL AFFAIRS AND DEVELOPMENT, DEPARTMENT OF. There is appropriated to the department of local affairs and development for the following program:

(1) STRENGTHENING LOCAL GOVERNMENT AND COMMUNITY RESOURCES.

(a) *General program operations.* The amounts in the schedule for general program operations.

(ab) *Milwaukee inner city projects.* As a continuing appropriation, the unencumbered balances in s. 20.545 (1) (d), 1967 stats., to be released

only upon the approval of the board on government operations and in the amounts approved by that board, for the purposes of projects designed to meet the problems of the disadvantaged in the Milwaukee "inner core". Such projects may either be new concepts of assistance including demonstration projects or the strengthening of existing programs. Proposed programs shall be developed by the secretary of local affairs and development in consultation with residents of the inner core.

(d) *Aids to county and district fairs.* The amounts in the schedule for state aids to counties and agricultural societies, associations or boards and to incorporated dairy or livestock associations, not to exceed \$10,000 per fair as provided in s. 27.30 (5). If the total due to the several counties and agricultural societies under s. 27.30 (5) exceeds the amount herein appropriated, the department shall equitably prorate this appropriation.

(e) *Medical supplies.* The unencumbered balances in s. 20.270 (1) (b), 1965 stats., for the purchase of medical supplies and blood sets.

(f) *Planning aids.* The amounts in the schedule for the strengthening of regional planning.

(g) *Olympic ice rink.* The amounts in the schedule from the moneys received for or on account of the operation of Olympic ice rink. When it is determined that the receipts are less than the amounts in the schedule in any year, the necessary amounts may be transferred by the secretary from the receipts specified in par. (h). Any surplus of receipts on June 30 of each year shall be transferred to the account established by par. (i).

(h) *Exposition center.* The amounts in the schedule from moneys received for or on account of the operation of the state fair, state fair park or other events after deducting the amounts appropriated in par. (ja) and s. 20.710 (2) (b), for general program operations. The amounts available under this paragraph shall be determined by the department of administration. With the approval of the board on government operations, the appropriations made by this paragraph may be supplemented from the above specified receipts. On June 30, 1970, \$357,800 and on June 30, 1971, \$358,300 shall lapse to the general fund. Any surplus of receipts on June 30 of each year shall be transferred to the appropriation under par. (i).

(i) *Exposition center, capital improvement.* The surplus of receipts transferred from pars. (g) and (h) to be used for the acquisition of land, the payment of construction costs, including architectural and engineering services, furnishings and equipment, and temporary financing necessary to provide facilities for exposition purposes.

(j) *Conference proceeds.* All moneys received from the conduct of conferences to carry out the purposes of the program.

(ja) *Agency agreements.* All moneys received under agency agreements, under which the department of local affairs and development assumes no official liability, to be accounted for in detail, as agency transactions, and to be paid to the persons entitled thereto.

(k) *Local government contributions.* All moneys received from units of local governments to carry out the purposes of the program.

(kb) *Plat review services.* All moneys received for plat review services under ch. 236.

(m) *Federal aid.* All moneys received as federal aid as authorized by the governor under s. 16.54.

(u) *Construction.* As a continuing appropriation from the state building trust fund, the unencumbered balance in s. 20.365 (9) (u), as created by chapter 43, laws of 1967, for construction and improvement. Expenditures under this paragraph shall, in this section, appear in the schedule of each applicable subsection as par. (u).

(um) *Rental payments.* From the state building trust fund, a sum sufficient for the payment of rentals on leases and subleases entered into under s. 22.41 on projects designated and approved by the building com-

mission when the projects are initiated and on projects designated and approved by the building commission after initiation thereof.

(v) *Emergency disaster fund.* All moneys in the emergency disaster fund under s. 25.39 to be used on a matching basis with the federal government to purchase equipment for emergency disaster training and in case of natural or man-made emergency. The moneys appropriated by this paragraph shall not become available until released by the governor at such times and in such amounts as he determines.

SECTION 100. 20.566 of the statutes is repealed and recreated to read:

20.566 REVENUE, DEPARTMENT OF. There is appropriated to the department of revenue for the following programs:

(1) COLLECTION AND DISTRIBUTION OF STATE TAXES. (a) *General program operations.* The amounts in the schedule for the administration of income, sales, excise, public utility and inheritance tax laws. From this appropriation, there are allotted, subject to the approval of the board on government operations, such sums as are necessary to be used as contingent funds to redeem bad checks returned to the state treasurer or state depositories and for establishing change funds in the amount deemed necessary by the department.

(g) *Processing services.* All moneys received from services rendered to other state agencies by the department's processing center. All such services shall be approved in advance by the department of administration. Insofar as practicable, all such services shall be billed at cost. The unencumbered balance of this appropriation on June 30 of any year shall lapse to the general fund.

(u) *Motor fuel tax administration.* From the highway fund, the amounts in the schedule to cover the cost of administering the motor fuel tax law.

(2) ADMINISTRATION OF PROPERTY TAX LAWS. (a) *General program operations.* The amounts in the schedule for the administration of property tax laws.

(b) *Reassessments and reviews.* A sum sufficient to defray the expenses of executing the functions of reassessments and review of assessment proceedings under ss. 70.75 and 70.85.

(3) PUBLIC PROTECTION: PETROLEUM PRODUCTS INSPECTION. (a) *General program operations.* The amounts in the schedule for the administration of the oil inspection act under ch. 168.

(4) ADMINISTRATIVE COORDINATION AND DEVELOPMENT. (a) *General program operations.* The amounts in the schedule for the office of the secretary, the legal staff, the research staff and the administrative services division.

(5) LOCAL SALES TAX. (g) *Administration.* Three per cent of all taxes collected under subch. V of ch. 77, for the purpose of administering the local sales tax.

SECTION 101. 20.615 of the statutes is repealed.

SECTION 102. 20.655 of the statutes is repealed.

SECTION 103. 20.680 (4) and (5) of the statutes are created to read:

20.680 (4) BAR COMMISSIONERS. (a) *Examination.* The amounts in the schedule for the per diem and travel expenses of the bar commissioners, and all other expenses connected with their preparation of the bar examination and certification of candidates for admission to the state bar.

(b) *Enforcement.* A sum sufficient to cover the expenses of disciplinary investigations and actions by the bar commissioners, including but not limited to fees and travel of referees, witness fees, reporter fees, sheriff fees, expenses and fees of the counsel for the commissioners, and the printing of briefs.

(5) LAW LIBRARY. (a) *General program operations.* The amounts in the schedule for general program operations.

SECTION 104. 20.710 (2) (a) of the statutes is amended to read:

20.710 (2) (a) A sum sufficient to make the rental payments under ss. 20.265 ~~(9)~~ ~~(11)~~ (1) (ug), 20.285 (9) (u), 20.435 (9) (u) and 20.485 (1) (u). The building commission may approve lease agreements for the rental of buildings, structures and facilities having a total project value which in the aggregate does not exceed ~~\$265.1 million~~ \$486,300,000 on these building projects for which the payment of rentals is appropriated by this paragraph.

SECTION 105. 20.710 (2) (b) of the statutes is amended to read:

20.710 (2) (b) A sum sufficient to make the rental payments under sub. (1) (v) and ss. 20.265 ~~(9)~~ (1) (um), 20.285 ~~(9)~~ (1) (um), 20.395 ~~(7)~~ (3) (y) and 20.545 ~~(2)~~ (1) (um). ~~The state building commission may approve lease agreements for the rental of land having a total project value which does not exceed \$1.5 million for the acquisition of a site for a downtown Madison office building.~~ *The building commission may approve for the 1967-69 and 1969-71 biennia lease agreements for buildings, structures and facilities for general state office purposes which do not exceed \$16,500,000.*

SECTION 105m. 20.710 (2) (f) of the statutes is amended to read:

20.710 (2) (f) ~~A~~ *Except for the 1969-71 fiscal biennium, wherein a total of \$23,541,400 is authorized,* a sum sufficient equal to ~~1 1/2%~~ 1.5% of the value of state buildings, structures, utility plants and equipment therein, excepting those under the jurisdiction of the highway commission, as appraised by the department of administration in accordance with s. 13.48 (3), for the purposes of carrying out the long-range building program under s. 13.48.

SECTION 105r. 20.725 (1) (a) of the statutes is amended to read:

20.725 (1) (a) Biennially, the amounts in the schedule to be used to supplement appropriations of the general fund which prove insufficient because of unforeseen emergencies or which prove insufficient to accomplish the purposes for which made, for payment of actual and necessary expenses of members other than the governor in attending meetings of the board, and other miscellaneous expense not to exceed \$250. Allotments from this appropriation shall be made as provided in s. 14.72. The governor may under this paragraph allot sums not in excess of \$1,000 to any department when necessary, without a meeting of the board. All allotments made by the board or by the governor in an emergency shall be certified to the department of administration, and expenditures therefrom shall be shown in the state budget report as an additional cost of the department, board, commission, institutions or programs to which such allotments were made. *Of the moneys appropriated under this paragraph, the board shall earmark \$150,000 in each fiscal year for start-up costs in the areas of central administration at the Green Bay and Parkside campuses of the university of Wisconsin, and \$50,000 in each fiscal year for general program operations of the coordinating council for higher education, but no moneys shall be released by the board for these purposes unless the university demonstrates to the satisfaction of the board that the moneys are then needed.*

SECTION 106. 20.725 (1) (b) of the statutes is amended to read:

20.725 (1) (b) ~~As a continuing appropriation~~ *Biennially,* the amounts in the schedule to be used to supplement the appropriations of state institutions of higher education which prove insufficient due to unanticipated increases in enrollments and other state institutions which experience unanticipated increases in occupancy.

SECTION 107. 20.725 (1) (c), as affected by chapter —, laws of 1969 (Senate Bill 355), (d) and (e) of the statutes are repealed.

SECTION 107j. 20.725 (1) (d) of the statutes is created to read:

20.725 (1) (d) *Grand army home staff*. The amounts in the schedule for additional staffing at the Grand Army home at King, to be released by the board when the department of veterans affairs establishes the need for such funds for additional staffing to the satisfaction of the board on government operations.

SECTION 107km. 20.725 (1) (e) and (f) of the statutes are created to read:

20.725 (1) (e) *University of Wisconsin*. Biennially, the amounts in the schedule for workload increases at the university of Wisconsin to be released by the board for this purpose when the university demonstrates to the board that the moneys are needed because of enrollment increases at a particular campus.

(f) *State universities*. Biennially, the amounts in the schedule for workload increases at the state universities to be released by the board for this purpose when the state universities demonstrate to the board that the moneys are needed because of enrollment increases at a particular campus.

SECTION 107m. 20.765 (1) (a) 1. a of the statutes is renumbered 13.04 (2) and 13.04 (2) (title) is created to read:

13.04 (2) (title) COMPENSATION.

SECTION 108. 20.765 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

20.765 LEGISLATURE. There is appropriated to the legislature for the following programs:

(1) ENACTMENT OF STATE LAWS. (a) *General program operations*. A sum sufficient to carry out the functions of the senate, the assembly, and the office of the lieutenant governor.

(b) *Contingent expenses*. Biennially, the amounts in the schedule for the contingent expenses of the senate and assembly.

(2) SPECIAL STUDY GROUPS. (a) *Joint survey committee on retirement systems*. For the joint survey committee on retirement systems, the amounts in the schedule to perform its functions under s. 13.50.

(b) *Commission on uniform state laws*. For the commission on uniform state laws, the amounts in the schedule to perform its functions under s. 13.55 and to pay the state's annual contribution to the national conference.

(c) *Membership in national associations*. To be disbursed as directed by the commission on interstate cooperation, the amounts necessary to pay the annual fees entitling the legislature to membership in national organizations including, without limitation because of enumeration, the council of state governments, the national legislative conference, the national conference of state legislative leaders and the national committee on uniform traffic laws and ordinances.

(ca) *Interstate cooperation commission; contingent expenditures*. For the interstate cooperation commission, biennially, the amounts in the schedule for contingent expenditures of the commission.

(d) *Midwestern regional conference*. The amounts in the schedule to help defray the expense of holding the midwestern regional conference of the council of state governments at the Dells area in 1970.

(e) *Menominee Indians committee*. For the Menominee Indians committee, biennially, the amounts in the schedule for the purpose of assisting the Menominee Indians in the establishment of government for Menominee county and to perform its functions under s. 13.83 (3).

(f) *Insurance laws study committee*. For the insurance laws study committee, as a continuing appropriation, the balance in the appropria-

tion made by s. 20.765 (5) (b), 1967 stats., for the purpose of conducting the study under s. 13.84.

(g) *Council for home and family.* For the council for home and family, all moneys assigned to this appropriation by s. 245.15, for its functions under s. 13.53.

(gm) *Gifts and grants: council for home and family.* For the council for home and family, as a continuing appropriation, all gifts, grants, bequests and devises for the purposes for which made not inconsistent with s. 13.53.

(h) *Gifts and grants: Menominee Indians committee.* For the Menominee Indians committee, as a continuing appropriation, all gifts, grants, bequests and devises for the purposes for which made not inconsistent with s. 13.83 (3).

(i) *Gifts and grants: insurance laws study committee.* For the insurance laws study committee, as a continuing appropriation, all gifts, grants, bequests and devises for the purposes for which made not inconsistent with s. 13.84.

(u) *Highway problems study committee.* For the highway problems study committee, biennially from the highway fund, the amounts in the schedule for the continuation of the study of highway problems.

(3) LEGISLATIVE SERVICE AGENCIES. (a) *Revisor of statutes bureau.* For the revisor of statutes bureau, the amounts in the schedule for general program operations under s. 13.93.

(b) *Legislative reference bureau.* For the legislative reference bureau, biennially, the amounts in the schedule for general program operations under s. 13.92.

(c) *Legislative audit bureau.* For the legislative audit bureau, the amounts in the schedule for general program operations under s. 13.94.

(d) *Legislative fiscal bureau.* For the legislative fiscal bureau, biennially, the amounts in the schedule for general program operations under s. 13.95.

(e) *Legislative Council.* For the legislative council, biennially, the amounts in the schedule for the execution of its functions under ss. 13.81, 13.82 and 13.91 to conduct research, to develop studies and to assist the committees of the legislature.

(ec) *Council contingent expenses.* For the legislative council, biennially, the amounts in the schedule for general contingent expenses under s. 13.81 (7).

(f) *Joint committee on legislative organization.* For the joint committee on legislative organization, as a continuing appropriation, the balance in the appropriation made by s. 20.765 (3) (fs), 1967 stats., for special studies contracted or otherwise approved by the joint committee under s. 13.90.

(g) *Gifts and grants to service agencies.* For the legislative service agency under s. 13.81, 13.82, 13.90, 13.91, 13.92, 13.93, 13.94 or 13.95 to which directed, as a continuing appropriation, all gifts, grants, bequests and devises for the purposes for which made not inconsistent with said sections.

SECTION 109. 20.835 of the statutes is repealed and recreated to read:

20.835 SHARED TAXES AND TAX RELIEF. There is appropriated from local tax revenues for distribution as follows:

(1) SHARED TAXES. (a) *Income tax, normal: distributions.* The counties, towns, villages and cities share of normal income taxes under s. 71.14.

(b) *Utilities taxes: distributions.* The counties, towns, villages and cities share of taxes and license fees on utilities under ss. 76.28, 76.29, 76.38 and 76.48.

(c) *Severance taxes: distributions.* The towns and villages share of severance taxes under s. 77.07.



(d) *Fire department dues: distributions.* The cities, villages and towns share of moneys received under s. 200.17 to be distributed under s. 201.59. Any unencumbered balance on June 30 shall lapse to the general fund.

(e) *Liquor tax: distributions.* The cities, towns and villages share of revenues received from the occupational tax on intoxicating liquors under s. 139.03, subject to s. 139.13. Certification of the amounts due to the several cities, towns and villages shall be made by the secretary of revenue.

(f) *Taxes on low-grade iron ore.* The counties, towns, villages, cities and school districts share of taxes on low-grade iron ore property under s. 70.97.

(2) TAX RELIEF. (a) *Real property tax relief.* The amounts in the schedule for real property tax relief under s. 77.63.

(b) *Personal property tax relief.* The towns, villages and cities share of state taxes as provided in s. 77.64 to provide a 60% credit against the general property tax levy on the local assessments of property made on merchants' stock-in-trade, manufacturers' materials and finished products, and livestock.

(c) *Homestead relief for persons over 65.* A sum sufficient to pay the aggregate claims approved under s. 71.09 (7).

(3) LOCAL SALES TAX. (g) *Distribution.* That portion of local sales taxes collected by the state under subch. V of ch. 77 which is distributable under that subchapter, to be distributed in the enacting counties to the cities, villages and towns thereof pursuant to s. 77.76 (4).

SECTION 110. 20.855 (1) (a) of the statutes is repealed and recreated to read:

20.855 (1) (a) *Purchase cost.* A sum sufficient to pay for the purchase of painted portraits of former governors, subject to release by the secretary of administration.

SECTION 111. 20.855 (3) of the statutes is repealed.

SECTION 112. 20.855 (4) (a) of the statutes is created to read:

20.855 (4) OVERPAYMENTS. (a) *Interest on taxes.* A sum sufficient to pay interest on overpayments of taxes refunded under s. 71.12 (2).

SECTION 113m. 20.865 (1) (e) of the statutes is created to read:

20.865 (1) (e) *Mileage reimbursement.* Biennially, the amounts in the schedule to finance the costs of the increased mileage reimbursement provided under s. 20.916 (4) (a).

Section 114. ~~20.865 (2) (a) of the statutes is amended to read:~~

~~20.865 (2) (a) Biennially, the amounts in the schedule to finance the costs of remodeling, moving and space rental for additional office space subject to the approval of the building commission. Expenditures hereunder not attributable to a specific department shall be charged only under this paragraph. The department of administration shall allocate moneys from this appropriation.~~

Item  
Veto

SECTION 115. 20.913 (1) (b) of the statutes is amended to read:

20.913 (1) (b) Taxes collected in excess of lawful taxation, when claims therefor have been established as provided in ss. 71.10 (10) and (11), 71.11 (19), 71.12 (2) and (4), 72.08, 74.73, 76.13 (3), ~~76.10, 76.20, 76.38, 76.39, 78.19, 78.20, 78.75, 139.12, 139.36, 139.39 (4) and 168.12 (2), (3) and (4).~~

SECTION 115c. 20.916 (4) (a) of the statutes is amended to read:

20.916 (4) (a) Whenever any state agency determines that the duties of any employe require the use of an automobile, it may authorize such employe to use his personal automobile in his work for the state, and reimburse him for such at a rate of ~~7~~ 10 cents per mile for the first

~~2,000~~ 400 miles per month and ~~6~~ 7 cents per mile for each mile over ~~2,000~~ 400 miles per month.

Item  
Veto

Section 115g. ~~20.923 (1) (a) 7b and 7d of the statutes are created to read:~~  
~~20.923 (1) (a)~~

7b. ~~20.225~~ Higher education, coordinating council for;  
executive director ..... NE ~~30,000~~

7d. ~~20.225~~ Higher education, coordinating council for;  
professional staff ..... NE ~~25,000~~

Section 115r. ~~20.923 (1)(a) 7f of the statutes is created to read:~~  
~~20.923 (1) (a)~~

7f. ~~20.245~~ Historical society, director ..... NE ~~20,000~~

SECTION 116. 20.923 (1) (a) 7m of the statutes is created to read:  
20.923 (1) (a)

7m. 20.765 (1) (a) Lieutenant governor ..... \$7,500

SECTION 117. 20.923 (1) (a) 15 and 16 of the statutes are amended to read:

20.923 (1) (a)  
15. 20.680 Supreme court, clerk (maximum of ~~\$12,000~~  
14,000 as established by the justices  
of the supreme court) ..... NE ~~12,000~~ 14,000

16. 20.680 Supreme court, deputy clerk (salary as es-  
tablished by the justices of the supreme  
court) ..... NE ~~7,500~~ 8,500

SECTION 118. 20.923 (1) (a) 17 of the statutes is repealed.

SECTION 118m. 20.923 (2) (d) 2 and 3 of the statutes are repealed.

SECTION 119. 20.923 (2) (e) 1 of the statutes is amended to read:

20.923 (2) (e) 1. Administration, department of; tax appeals commis-  
sion: chairman *and members. The chairman of the commission and the  
governor, at the time a new member is appointed, shall jointly determine  
the salary of the new member at an hourly rate within the range for this  
group, and shall also establish the minimum number of hours per week  
the new member is expected to serve.*

SECTION 121. 20.923 (3) (cm) of the statutes is created to read:

20.923 (3) (cm) Legislative programs study committee: director of  
the legislative fiscal bureau.

SECTION 121m. 20.923 (3) (f) of the statutes, as affected by chapter —,  
laws of 1969 (Senate Bill 355), is repealed and recreated to read:

20.923 (3) (f) Historical society: associate director, assistant director,  
librarian of the historical society library, state archivist, and director of  
research of the historical society.

SECTION 122m. 20.924 of the statutes is created to read:

20.924 BUILDING PROGRAM EXECUTION. (1) In supervising  
and authorizing the implementation of the state building program under  
the appropriation authority of s. 20.710, the building commission:

(a) Shall authorize the design and construction of any building, struc-  
ture or facility costing in excess of \$250,000 regardless of funding source,  
only if that project is enumerated in the authorized state building pro-  
gram.

(b) Shall authorize the acquisition of land, or the repair, remodeling  
or improvement to any existing building, structure or facility costing in  
excess of \$250,000, regardless of funding source, only if that project is  
enumerated in the authorized state building program.

(c) Shall authorize any project enumerated in the authorized state  
building program only within the dollar amount stated, except that the  
building commission may authorize fund transfers under par. (d).

(d) Shall exercise considered judgment in supervising the imple-  
mentation of the state building program, and may authorize limited

changes in the project program, up to 10% change and in the project budget if the commission determines that unanticipated program conditions or bidding conditions require the change to effectively and economically construct the project. However, total funds under the authorized state building program for each agency shall not be exceeded.

(e) May authorize the application of federal grants or private gift funds or other moneys in addition to or in lieu of the projects and project funds enumerated in the authorized state building program.

(f) May authorize advance architectural design of future high priority projects.

(g) Shall not authorize a project enumerated in the authorized state building program if the commission determines that the need for the project has changed, making it superfluous.

(2) For the 1969-71 fiscal biennium, the authorized state building program shall consist of the projects enumerated in section 375m of chapter —, laws of 1969 (Senate Bill 95).

(3) Subsection (1) shall not apply to facilities financed by program revenue or segregated funds during the 1969-71 biennium, including dormitories, student unions, related self-amortizing facilities and projects constructed by the departments of transportation and natural resources. The building commission shall exercise considered judgment in authorizing these facilities during the 1969-71 biennium. Subsection (1) shall apply to facilities financed by program revenue or segregated funds during the 1971-73 biennium.

SECTION 123. 22.13 (3) of the statutes is renumbered 23.09 (20).

SECTION 124. 22.43 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

22.43 The building commission shall plan, construct and floodlight an official 400 meter Olympic outdoor refrigerated speed-skating ice rink in the northwest area of state fair park adjacent to and west of the "Youth Building," including such remodeling of the "Youth Building" or such construction of other buildings in the area, as it deems practical and feasible for the purpose of providing housing or storage space for equipment and vehicles in connection with said ice rink facility. The commission may authorize the ~~department~~ secretary to enter into lease and sublease agreements for the rental of such speed-skating rink, pursuant to s. 22.41, with nonprofit corporations organized under ch. 181. This project is designed to furnish and shall provide a suitable outdoor speed-skating rink where international amateur athletes entered in ice skating events of the Olympic games may compete and, when not so used, for the use of the public for recreational purposes, for a period of 6 months each year commencing October 1. The construction authorized by this section shall be referred to as the "Olympic Ice Rink Project".

SECTION 125. 23.09 (2) (L) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

23.09 (2) (L) To collect, compile and distribute information and literature as to the facilities, advantages and attractions of the state, the historic and scenic points and places of interest within the state and the transportation and highway facilities of the state; and to plan and conduct a program of information and publicity designed to attract tourists, visitors and other interested persons to this state; also to encourage and coordinate the efforts of other public and private organizations or groups of citizens to publicize the facilities and attractions of the state for the same purposes. The department may maintain an office in the city of Chicago, Illinois, and a staff of employes within the classified service, except that residence in Wisconsin shall not be required. Any contracts engaging a private agency or agencies to conduct any publicity program hereunder

shall reserve to the department the right to terminate the contract if in the discretion of the department the service is unsatisfactory. *The department shall provide advice and assistance to persons or groups engaged in the recreation industry, conduct surveys of the facilities and needs of the recreation industry and work closely with other state agencies providing services to the recreational industry.*

SECTION 125m. 23.14 (2m) of the statutes is amended to read:

23.14 (2m) Effective for salaries ~~earned~~ *received* after June 30, 1967, the state shall deposit, in lieu of an equal amount of the deposits required from each warden under sub. (2), an amount equal to 2% of each conservation warden's salary. *The amount to be deposited by the state under this subsection shall be increased on July 1, 1969, to 2½% and on July 1, 1970, to 3% of each conservation warden's salary.* Such deposit shall be credited to the account of each warden and shall be available for all benefit purposes to the same extent as normal deposits which are deducted from the earnings of such conservation warden, except that no such amount paid by the state shall be paid under sub. (7a) regarding departure from the state conservation warden service prior to becoming eligible for retirement. The employer payments determined under sub. (16) shall be adjusted by the insurance commissioner to reflect the difference between the ~~2%~~ payments required herein and the equivalent actuarial value thereof. For purposes of computing pension fund contributions, pension fund benefits, and maintaining accounts, all salaries earned, but not paid, prior to July 1, 1967, shall be deemed to have been paid prior to July 1, 1967.

SECTION 126. 23.14 (12) of the statutes is amended to read:

23.14 (12) No portion of said pension fund shall either before or after its order of distribution by such board to such disabled or superannuated member of the conservation ~~warden department~~ *wardens pension fund* or to the widow or guardian of minor children of the deceased member of such ~~department fund~~ be held, seized, taken subject to, or detained or levied on by virtue of any attachment, execution, injunction, writ or other order or decree or any process or proceeding whatever, issued out of or by any court of this state for the payment or satisfaction in whole or in part of any debt, damages, claim or judgment against said member or his widow or the guardian of minor children of any deceased member. ~~An annuitant may, however, direct the fund to deduct premiums for group insurance carried Insurance premiums for those annuitants insured under s. 66.919 and to pay such moneys, however, shall be deducted from the annuity, if the annuity is sufficient, and paid to the credit of s. 20.515 (2) (+) (w).~~

SECTION 127. 23.14 (17) of the statutes is created to read:

23.14 (17) Administrative costs determined pursuant to s. 40.01 shall be charged to investment income of the conservation wardens pension fund.

SECTION 128. 25.17 (1) (L) of the statutes is repealed and recreated to read:

25.17 (1) (L) Public employe trust fund (s. 40.01);

SECTION 129. 25.17 (1) (y) of the statutes is repealed.

SECTION 130. 25.17 (3) (bf) of the statutes, as affected by chapter 4, laws of 1969, is amended to read:

25.17 (3) (bf) ~~Make 1.~~ *Subject to subd. 2, make sums available, at the request of the higher educational aids board, for the purpose of making additional loans to needy students under s. 39.32. Such sums shall be made available notwithstanding sub. (61) and shall not exceed ~~\$20,000,000~~ \$40,000,000 outstanding at any one time of the balances of the general fund. Such loans shall initially be made by the higher educational aids board from the appropriations under s. 20.235 (1) (g). Despite the specific pro-*

visions of sub. (1), the responsibility for collection of the interest and principal on such loans to students shall rest in the higher educational aids board and the function of the investment board shall be limited to advancing funds to the higher educational aids board for not to exceed 95% of such loans outstanding and collectible, based upon the certificates of the higher educational aids board as to the current status of the student loans made, due and collectible under s. 39.32, and to periodically receiving from the appropriations made by s. 20.235 (1) (e), (g), ~~(i)~~ (h) and (m) payments of principal and interest on the advances made to the higher educational aids board, interest to be computed monthly at 4% per annum on the unpaid principal balance of the advances, made prior to July 1, 1966, and at the maximum rate allowable under P.L. 89-329 and P.L. 89-287, or 4%, whichever is the greater, on all loans made on or after July 1, 1966, computed as of January 1 and July 1 of each year and payable within 90 days thereafter.

2. Sums of \$40,000,000 may be advanced under this section upon the request of the higher educational aids board. However, the investment board may temporarily postpone the advance of such funds only when the investment board determines and the board on government operations concurs that the liquidity of the general fund is in danger to a point which will not permit this state to pay its obligations as they arise.

SECTION 130m. 25.17 (3) (bg) of the statutes, as affected by chapter 48, laws of 1969 and by chapter —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

25.17 (3) (bg) Make sums available, at the request of the department of veterans affairs, for the purpose of making additional housing loans to veterans under s. 45.352. Such sums shall be made available notwithstanding ss. 25.156 to 25.18 and shall not exceed \$6,500,000 outstanding at any one time of the balances of the general fund. Such loans shall initially be made by the department of veterans affairs from the appropriations under s. 20.485 (2) (y). Despite the specific provisions of sub. (1), the responsibility for collection of the interest and principal on such loans to veterans shall rest in the department of veterans affairs and the functions of the investment board shall be limited to advancing funds to the department of veterans affairs and to periodically receiving from the appropriations made by s. 20.485 (2) (b), (x) and (xm) payments of principal and interest on the advances made to the department of veterans affairs.

SECTION 134f. 35.24 (1) (b) and (c) and (2) (b) of the statutes are repealed.

SECTION 134m. 35.26 (1) of the statutes, as affected by chapter 49, laws of 1969, is amended to read:

35.26 (1) Every ~~annual~~ biennial report submitted under s. 15.04 (4) shall set forth all receipts and disbursements in full and in detail. At the same time at which a report is submitted under s. 15.04 (4), it shall be presented by its author to the department as printer's copy. No report shall contain any advertising matter nor any copying of the Wisconsin session laws or statutes of this state, except minor extracts explanatory of and incorporated in the text.

SECTION 134r. 35.85 (14) of the statutes is repealed.

SECTION 134s. 35.91 (3) (b) of the statutes is repealed.

SECTION 134t. 36.061 of the statutes is created to read:

36.061 MUNICIPAL AGREEMENTS. The board of regents may enter into agreements with any municipality, town, county or corporation established under s. 66.30 (2m), for the furnishing of maintenance services, utility services including heat, and supplies at any campus in the state. Beginning July 1, 1970, such agreements, whether entered into under this

section or any other provision of law, shall be wholly financed at the expense of the board of regents and shall not include any provision for furnishing, at less than reasonable cost, services or supplies by the concerned municipality, town, county or corporation established under s. 66.30 (2m).

Item  
Veto

Section 134u. ~~36.12 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is renumbered 36.12 (1).~~

Section 134x. ~~36.12 (2) of the statutes is created to read:~~

~~36.12 (2) The president of the university shall, no later than August 15 of each year, give a report to the joint committee on finance of expenditures during the last preceding fiscal year from the presidents' unassigned fund and of expenditures for official entertainment.~~

SECTION 135g. 36.13 (14) and (15) of the statutes are created to read:

36.13 (14) The board of regents may establish and maintain a college of environmental sciences, a college of community sciences, a college of human biology, a college of creative communication and a school of professional studies at the university of Wisconsin—Green Bay.

(15) The board of regents may establish and maintain a college of science and society and a school of modern industry at the university of Wisconsin—Parkside.

SECTION 135m. 36.17 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

36.17 The board of regents may maintain a summer session and shall carry on educational extension and correspondence teaching and shall carry on university extension classwork in such communities as have 30 or more students and where the vocational or other educational board shall ~~co-operate~~ cooperate by payment of the regular extension fees. When similar courses of instruction are given at the university and at any other place of instruction in any city other than Madison, the rates of tuition per course charged to students at any such other place of instruction or for correspondence study shall be no higher than the rates of tuition charged for such courses at Madison. ~~Resident and nonresident tuition for full-time students at extension centers shall be the same as tuition at the state universities.~~

SECTION 136. 36.245 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

36.245 Moneys made available to the department of natural resources and the geological and natural history survey of the university of Wisconsin by ~~ss. 20.285 (1) and 20.370 (1) (a) and (5) (b)~~ for a joint accelerated water resources research and data collection program shall be administered and coordinated by the director of the water resources center of the university of Wisconsin. No such funds shall be made available to any of the agencies specified until, on application from the state agency concerned, such director finds that such funds will be used for water resource investigations needed for the solution of existing or emerging water resource problems and that these investigations will wherever practical be coordinated with such investigations by other state or federal agencies and with research in progress or proposed under the sponsorship of the water resources center of the university of Wisconsin. The director shall make biennial reports thereon to the legislature at the convening thereof. In connection with his review of applications hereunder, the director of the water resources center shall seek the advice of the water subcommittee of the natural resources council of state agencies.

SECTION 137. 37.11 (16) (b) of the statutes is amended to read:

37.11 (16) (b) Any person who violates any rule made under par. (a) shall be fined not more than \$10. *The several state universities are au-*

thorized to collect such fines together with moneys collected from sale of parking permits and other fees established as provided in accordance with par. (a) and such moneys shall be paid into the state treasury and credited to s. 20.265 (1) (h), to be used for the purpose of developing and operating parking facilities at the several state universities and enforcing parking rules as provided in par. (a).

SECTION 137m. 37.36 of the statutes is created to read:

37.36 MUNICIPAL AGREEMENTS. The board of regents may enter into agreements with any municipality, town, county or corporation established under s. 66.30 (2m) for the furnishing of maintenance services, utility services including heat, and supplies at any campus in the state. Beginning July 1, 1970, such agreements, whether entered into under this section or any other provision of law, shall be wholly financed at the expense of the board of regents and shall not include any provision for furnishing, at less than reasonable cost, services or supplies by the concerned municipality, town, county or corporation established under s. 66.30 (2m).

SECTION 138. 38.13 (10) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

38.13 (10) The board shall establish rules and standards governing a scholarship program for needy Indians and may grant such scholarships to eligible persons for study at such schools as the board determines. No such scholarship to any individual shall exceed ~~\$20~~ \$25 weekly.

SECTION 139. 38.13 (12) of the statutes is created to read:

38.13 (12) The board may grant scholarships to bona fide residents of the state who are enrolled in state-wide full-time nonassociate and vocational diploma programs approved by the board. The monetary value of scholarships granted shall vary with the recipient's financial need. A scholarship granted an individual by the board under this section shall not exceed an amount equal to 67% of the financial need of the individual student as determined by the institution in conformance with procedures established by the higher educational aids board.

SECTION 140. 38.21 (1) (a) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

38.21 (1) (a) On or before a date designated in each year by the director of the board of vocational, technical and adult education the secretary of the local or district board of vocational and adult education maintaining such a school or schools shall report to the board the cost of maintaining the same; the character of the work done; the number, names, and qualifications of the teachers employed; *the number of full-time students enrolled*; and such other information as may be required by the board.

SECTION 141. 38.21 (1) (b) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed and recreated to read:

38.21 (1) (b) If the board is satisfied that the district schools were maintained during the preceding year in accordance with law, the board shall certify to the department of administration in favor of each district board state aid amounts derived by the following procedure:

1. In determining the total amount of state aid that shall be paid to local and district boards, the board shall annually determine the state-wide operational cost per full-time equivalent student in post high school programs designated and approved by the board. This cost shall then be multiplied by 33% to derive a state-wide aid figure per full-time equivalent student in post high school programs designated and approved by the board. The state-wide aid per full-time equivalent student in vocational or nonassociate degree programs shall be paid at 50% of the state aid paid for each full-time equivalent student in post high school programs desig-

nated and approved by the board. The aid figure per full-time equivalent student obtained in each of the programs shall then be multiplied by the number of full-time equivalent students enrolled in each program to determine the total amount of aid due to each local board. If the appropriation available in any one year is insufficient to pay the full amount as provided for, the payments shall be prorated among the various districts entitled thereto.

2. The board shall furnish each local and district board with definitions of state-wide operational costs per full-time equivalent student, and shall prepare procedures describing the methodology for deriving operational cost per full-time student equivalent. Expenses incurred by the local and district boards in administering educational operations and programs shall be aided by the state, but the total annual amount of such expense which the district or local board certifies for state aid purposes shall not exceed 11% of the total annual instructional costs incurred by that district or local board. The board may withhold or suspend in whole or in part payment of state aids to any local or district board whose academic program or faculty does not meet minimum standards as defined by the board.

3. The board shall pay 25 cents for each student period of 50 minutes or more of actual attendance for instruction in driver training courses approved by the board but the board may in the case of behind the wheel driver training provide aids on the basis of a minimum of 10 students per class period of actual instruction regardless of the number of students actually enrolled and attending.

4. On receipt of such certificates the department of administration shall draw its several warrants accordingly payable to the treasurers of cities, towns, villages, and area districts respectively.

SECTION 141m. 38.21 (1) (c) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is repealed.

SECTION 144. 39.03 (2) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

39.03 (2) The coordinating council shall adopt a coordinated plan for the integration and most efficient use of existing facilities and personnel, and an order of priority for the construction of new facilities, *including dormitory and all other self-amortizing construction*, at the university of Wisconsin and the state universities, *including extension centers and branch campuses*.

SECTION 144m. 39.30 (1) (a) and (b), (2) (c) and (3) (d) of the statutes are repealed.

SECTION 144n. 39.30 (1) (c) and (2) (b) and (d) of the statutes are repealed and recreated to read:

39.30 (1) (c) "Effective income" means the sum of the taxable incomes, as defined in sec. 63 of the internal revenue code.

(2) (b) A student shall be and shall remain eligible for grants provided he meets acceptable academic standards prescribed by his institution.

(d) No grant shall be awarded to members of religious orders who are pursuing a course of study leading to a degree in theology, divinity or religious education.

SECTION 144r. 39.30 (2) (intro.) and (a) and (3) (a) and (e) of the statutes are amended to read:

39.30 (2) (intro.) A full-time resident student registered as a ~~freshman~~ after September 1, 1965, as a ~~freshman or sophomore~~ after September 1, 1966, as a ~~freshman, sophomore or junior~~ after September 1, 1967, as a ~~freshman, sophomore, junior or senior~~ after September 1, 1968, or as a ~~freshman, sophomore, junior, senior or graduate student~~ after September 1,



~~1969~~, in an accredited, nonprofit, post high school, educational institution in this state shall be eligible for grants under this section for each semester of attendance, but:

(a) No student shall be eligible for grants in more than the equivalent of 8 semesters of undergraduate education ~~and in more than the equivalent of 6 semesters of graduate education.~~

(3) (a) If the student ~~or his spouse, or both,~~ provides the majority of his support, ~~his~~ *their* effective income shall be used in determining the grant under this section.

(e) The grant under this section for any semester ~~or term~~ shall not be more than that portion of a student's tuition and instruction-related fees ~~for a semester exceeding \$200 the resident fee at the Madison campus of the university of Wisconsin. The grant under this section for any term shorter than a 16-week semester shall not be more than that portion of the student's tuition and instruction related fees for the term exceeding such part of \$200 as the number of weeks in the shorter term bears to 16.~~

SECTION 144t. 39.30 (3) (g) of the statutes is created to read:

39.30 (3) (g) A full-time resident student registered as a freshman after September 1, 1969, as a freshman or sophomore after September 1, 1970, as a freshman, sophomore or junior after September 1, 1971, as a freshman, sophomore, junior or senior after September 1, 1972, in an accredited, nonprofit, post high school, educational institution in this state shall be eligible for grants under this section for each semester or term of attendance, and the schedule shall be as follows:

Effective Income	Maximum grant each semester of study
\$ 0 - 5,000	\$325
5,001 - 6,000	250
6,001 - 7,000	200
7,001 - 8,000	150
8,001 - 9,000	100
9,001 - 10,000	50
over 10,000	None

SECTION 145. 39.33 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is renumbered 39.33 (1) and amended to read:

39.33 (1) The board may organize and maintain a nonstock corporation under ch. 181 to ~~administer~~ *provide for* a guaranteed student loan program in this state under PL 89-287 and P.L. 89-329 *as may from time to time be amended*. The board may make use of and pay for the use of the facilities and services of such corporation.

SECTION 146. 39.33 (2) and (3) of the statutes are created to read:

39.33 (2) The board may provide administrative services for the nonstock corporation with which the board has entered into a contractual agreement for purposes of providing for a guaranteed student loan program in this state. Services provided under this section shall be in accordance with the decision of the board as to the type and scope of services requested and the civil service range of any employe assigned to them.

(3) The board or the legislature or any person delegated by the legislature may inspect and examine or cause an inspection and examination of all records relating to all programs that are, or are to be, administered under contractual agreement between the board and the corporation.

SECTION 146c. 39.35 (1) (a) of the statutes is amended to read:

39.35 (1) (a) There is established, to be administered by the higher educational aids board, a scholarship program for full-time students enrolled in a program leading to certification as an elementary or high school teacher at ~~a~~ *accredited, nonprofit, public institution and private institutions* of higher education in this state.

SECTION 146i. 39.35 (1) (c) of the statutes is amended to read:

39.35 (1) (c) The amount of each scholarship shall be equal to the cost of tuition, fees and room and board in a publicly-owned dormitory for the recipient during the school year, *except that no scholarship may exceed \$1,200 during an academic year.*

SECTION 146p. 39.35 (2) (f) of the statutes is created to read:

39.35 (2) (f) Students receiving scholarships under this section shall not be eligible for grants under s. 39.30.

SECTION 146w. 39.35 (3) of the statutes is amended to read:

39.35 (3) A recipient is not required to begin repaying the scholarship until the end of the fifth year following termination of payments to him. Moneys paid under this section to a student ~~after his freshman year~~ shall be repaid or amortized as provided in this subsection. The scholarship shall be amortized by one fifth the total amount for each year during such 5-year period, of teaching service by him in a school described in sub. (2) (b), if he also gives, in addition to his teaching duties, 5 hours per week of service to the area community. If the scholarship is not fully amortized at the end of the 5-year period or repaid by that date, it shall be repaid at the rate of not less than one-tenth of the then outstanding amount per year, plus interest at the legal rate on such amount computed from the date of receipt of the amount. At the end of the 15th year following termination of payments to the recipient, the higher educational aids board may bring legal action to collect any unpaid balance.

SECTION 147. 39.37 of the statutes is created to read:

39.37 STIPENDS FOR TEACHERS OF THE HANDICAPPED. (1) ADMINISTRATION. (a) There is established, to be administered by the higher educational aids board, a stipend program for full-time resident students enrolled in accredited, nonprofit public or private institutions of higher education in Wisconsin who are pursuing a course of study leading to certification as teachers of handicapped children.

(b) In this section "handicapped children" has the meaning designated in s. 115.76.

(c) Stipends may be awarded for up to 5 years of academic study. The number of stipends to be awarded shall be 120 for the academic year beginning in September 1970, and 60 additional awards for the 2 following academic years. The total number of stipends awarded in any one academic year thereafter shall not exceed 240. All students who maintain a satisfactory academic record and continue to meet the other requirements of the program shall have their stipends renewed for each subsequent academic year.

(d) The amount of the stipend shall be based on the student's financial need consistent with the established criteria of the board. In no case may the stipend exceed \$1,500 during any one academic year.

(2) ELIGIBILITY. The state superintendent of public instruction shall be responsible for selecting the stipend recipients based on the following eligibility requirements:

(a) The student must be a high school graduate, possess the qualifications and aptitude necessary for benefiting from training at an institution of higher education and have a demonstrated interest in handicapped children.

(b) The student must be satisfactorily enrolled in a course of study at an institution of higher education in this state leading to certification as a teacher of handicapped children.

(c) The student must indicate a willingness, upon graduation, to teach handicapped children in a public or private elementary, secondary or special school in this state.

(d) The student must be a resident of this state.

(3) REPAYMENT OF STIPENDS. A recipient shall not be required to begin repaying the stipend until the end of the 5th year following termination of payments to him. Moneys paid under this section to a student after his freshman year shall be repaid or amortized as provided in this subsection.

(a) The stipend shall be amortized by one-third the total amount for each year of teaching handicapped children in a public or private elementary, secondary or special school in this state.

(b) If the stipend is not fully amortized at the end of a 5-year period or repaid by that date, it shall be repaid over a 5-year period. The board shall establish a 5-year repayment schedule which will retire the outstanding principal plus interest at a rate determined by the board which is consistent with similar student aid programs.

(c) At the end of the 10th year following termination of payments to the recipient, the board may bring legal action to collect any unpaid balance.

(d) Stipends may be paid to minors and minority shall not be a defense to the collection of the debt.

(e) Death or permanent and total disability shall terminate the obligation to repay the stipend.

SECTION 148. 39.76 (1) of the statutes, as affected by chapter 55, laws of 1969, is amended to read:

39.76 (1) There is created a 7-member delegation to represent the state of Wisconsin on the education commission of the states. The delegation shall consist of the governor, the state superintendent of public instruction, one member of the assembly and one member of the senate selected by the respective houses and serving in such manner as the legislature determines, and 3 members appointed by the governor in compliance with Article III (A) of the compact under s. 39.75 who shall serve at the pleasure of the governor. The chairman of the delegation shall be designated by the governor from among its members. Members of the delegation shall serve without compensation but shall be reimbursed for their actual and necessary expenses incurred in the performance of their duties, from the appropriation in s. 20.505 (5) (a), ~~upon vouchers signed by the chairman.~~ *Annual commission membership dues shall be paid from the appropriation in s. 20.505 (5) (a).*

SECTION 149. Subchapter I (title) of chapter 40 of the statutes is created to read:

#### SUBCHAPTER I.

#### PURPOSE AND STRUCTURE OF FUNDS.

(to precede s. 40.01)

SECTION 150. 40.01 of the statutes is created to read:

40.01 PUBLIC EMPLOYE TRUST FUND. (1) PURPOSE. A "public employe trust fund" is created to aid public employes in protecting themselves and their beneficiaries against the financial hardships of old age, disability, death, illness and accident, thereby promoting economy and efficiency in public service by facilitating the attraction and retention of competent employes, by enhancement of employe morale and by providing for the orderly and humane departure from service of employes no longer able to effectively perform their duties. Such fund shall be administered by the department of employe trust funds (hereinafter in this section referred to as "department") and all statutes relating to such fund shall be construed liberally in furtherance of the purposes set forth in this subsection.

(2) ACCOUNTS. The following separate accounts and such additional accounts as determined by the department to be useful in achieving the fund's purposes, shall be maintained within the public employe trust fund:

(a) An administrative account from which administrative costs of the department, including charges for services performed by others, shall be paid. Except as otherwise provided in this section, investment income of this fund and moneys received for services performed or to be performed by the department shall be credited to this account. The secretary of employe trust funds shall, prior to each June 30, estimate the administrative costs to be incurred by the department in the next fiscal year and shall also estimate the investment income which will be credited to this account in such fiscal year. The estimated administrative costs less the estimated investment income shall be equitably allocated, with due consideration being given to the derivation and amount of the investment income, to the several funds and accounts administered by the department. In determining the amount of such allocation adjustments shall be made for any difference in prior years between the actual administrative costs and investment income from that originally estimated under this paragraph. An amount equal to such adjusted allocated costs shall be transferred to this account from moneys available for such purposes under the provisions of the respective fringe benefit plans administered by the department.

(b) A group life insurance account to which shall be credited moneys received from operations of the group life insurance plans under s. 66.919 for life insurance premiums, as dividend or premium credits arising from operation of life insurance plans and from investment income on any reserves established in the public employe trust fund for life insurance purposes. Premium payments to life insurance carriers shall be charged to this account. This paragraph shall not be deemed to prohibit the direct payment of premiums to insurance carriers when appropriate administrative procedures have been established for such direct payments.

(c) A group health insurance account to which shall be credited moneys received from operation of the group health insurance plans under s. 66.919 for health insurance premiums, as dividend or premium credits arising from operation of health insurance plans and from investment income on any reserves established in the public employe trust fund for health insurance purposes. Premium payments to health insurance carriers shall be charged to this account. This paragraph shall not be deemed to prohibit the direct payment of premiums to insurance carriers when appropriate administrative procedures have been established for such direct payments.

(d) A social security account to which shall be credited all moneys received pursuant to s. 66.99 from employe and employer social security contributions including any penalties for late transmission of moneys or reports. All disbursements pursuant to ss. 66.99 and 20.515 (2) (x) shall be charged to this account.

SECTION 151. 42.21 of the statutes is amended to read:

42.21 This act, consisting of ss. 42.20 to 42.54 and all amendments thereto, shall be known as the "State Teachers' Retirement Law.". The state teachers retirement system hereby established shall be administered by and under the state teachers retirement board. *Investment income of each of the several funds and divisions of the state teachers retirement system shall be decreased by the appropriate portion of the administrative costs determined pursuant to s. 40.01.*

SECTION 152. 42.22 (9) of the statutes is repealed.

SECTION 153. 42.243 (5) (a) of the statutes is amended to read:

42.243 (5) (a) The earnings of the funds of the variable annuity division shall consist of such items as dividends, rents, interest payments and other income derived from investments rather than from changes in capital value of investments. ~~The earnings shall be decreased by the administrative and investment expenses of such funds.~~

SECTION 153m. 42.40 (8) of the statutes is amended to read:

42.40 (8) Effective for compensation ~~earned received~~ after June 30, 1967, for teachers in the classified service of the state, the state shall deposit, in lieu of an equal amount of the deposits required from each member under any other paragraph of this section for teaching ~~service~~ in the ~~classified~~ service of the state, an amount equal to 2% of the compensation ~~earned received~~ for teaching service in the ~~classified~~ service of while employed by the state. *The amount to be deposited by the state under this subsection for teachers in the classified service of the state shall be increased on July 1, 1969, to 2½% and on July 1, 1970, to 3% of the compensation received.* Such deposit by the state shall be credited to the account of each member in the state ~~classified~~ service and shall be available for all retirement fund benefit purposes to the same extent as normal deposits which are deducted from the earnings of such member, except that no such amount paid by the state, or interest credits or gains thereon, shall be paid as a separation benefit under s. 42.242 (5) or 42.245 (4) or withdrawal benefits under s. 42.49 (1). The employer contribution rates for the state determined in accordance with s. 42.46 shall be adjusted by the executive secretary, upon the written recommendation of the actuary, to reflect the difference between the 2% payments by the state as required herein and the equivalent actuarial value thereof. After June 30, 1967, variable annuity segregations related to current required teacher deposits and state payments under this section, shall be made entirely from deposits deducted from the earnings of members. For purposes of computing retirement fund contributions, retirement fund benefits and maintaining accounts, all compensation of members in the state classified service earned, but not paid, prior to July 1, 1967, shall be deemed to have been paid prior to July 1, 1967, and all compensation of members in the state unclassified service earned, but not paid, prior to July 1, 1969, shall be deemed to have been paid prior to July 1, 1969.

SECTION 154m. 42.46 (2) (c) of the statutes is created to read:

42.46 (2) (c) In its estimated budget submitted under s. 121.05, each school district shall report on the anticipated employer contributions under this subchapter for public school teachers in the current school year. The department of public instruction shall transmit the information so obtained to the department of administration, which shall determine the total anticipated employer contribution for such teachers as a percentage of the appropriation under s. 20.255 (2) (fm). Each employer contribution required under this subchapter for public school employes shall be paid in that percentage from the appropriation under s. 20.255 (2) (fm), with the remainder paid from s. 20.255 (2) (b). The percentage may be recomputed at such times as the department of administration deems necessary to maintain an accurate estimate of such percentage. At the end of each school year, at the time of state aid payment adjustments under s. 121.07 (5) (d), any adjustments necessary to provide a state-wide proration based on actual employer contributions shall be made. ~~This paragraph shall apply to vocational, technical and adult education teachers and schools in the same manner as to public school teachers and school districts, and the nonstate employer contributions required therefor under this paragraph shall be paid from the appropriation under s. 20.202 (1) (d).~~ Effective with the 1970-71 fiscal year, employer contributions under this subchapter for elementary and secondary school teachers shall be based only on the total salary base paid by each public school district which is 110% or less than the total salary base of the prior year, but employer contributions made on behalf of teachers, employed by vocational, technical and adult education districts shall cover the full amount of the salaries of such teachers.

SECTION 155. 42.52 of the statutes is amended to read:

42.52 ASSIGNMENTS. (1) The benefits payable to, or other right and interest of any member, beneficiary or distributee of any estate under the state teachers retirement law shall be exempt from any tax levied by the state or any subdivision thereof, and exempt from levy and sale, garnishment, attachment or any other process whatsoever, and shall be unassignable except as specifically provided herein. ~~An annuitant may, however, direct the board to deduct premiums for group insurance carried under s. 66.919 and to pay such moneys into the general fund to the credit of s. 20.515 (2) (r) in this section. The exemption from taxation contained in this section shall not apply with respect to any tax on income.~~

(2) Insurance premiums for those annuitants insured under s. 66.919, however, shall be deducted from the annuity, if the annuity is sufficient, and paid to the credit of s. 20.515 (2) (w) and the annuitant may also direct, in such form as determined by the board, that premiums be deducted for supplementary medical coverage under the federal OASDHI system and such moneys shall be paid to the social security administration.

(3) Any member, beneficiary or distributee of any estate under the state teachers retirement law may waive, absolutely and without right of reconsideration or recovery, the right to, or the payment of all or any portion of, any benefit payable or to become payable under that law. ~~The exemption from taxation contained herein shall not apply with respect to any tax on income.~~

~~(2) (4) The board may direct the executive secretary to retain from the appropriate annuity or other benefit such amount as the executive secretary may determine it determines to be required for the purpose of reimbursing to reimburse the system for any money or moneys paid to any annuitant, member, beneficiary or estate as a result of an inadvertent clerical error, misrepresentation or fraud.~~

SECTION 156. 43.10 (1) (e) of the statutes is created to read:

43.10 (1) (e) Enter into an annual contract with the Milwaukee public library for the provision of library services to physically handicapped persons including the blind and visually handicapped, certified by competent authority as unable to read or to use conventional printed materials as a result of physical limitations. Any member of the medical or allied professions, professional persons in the fields of public health, education, library service, rehabilitation, social work, and public welfare are considered to be competent authority.

SECTION 156n. 45.351 (2) of the statutes is amended to read:

45.351 (2) The department may lend any veteran not more than \$2,000 to be used for the purchase of a business or business property or the repairing or adding to his home or business property, the construction of a garage, the education of himself or his children or to provide essential economic assistance, where the veteran's need is established to the satisfaction of the department and he is unable to meet that need from his own resources or available credit upon manageable terms. The department may prescribe loan conditions, but the interest rate shall be ~~2%~~ 3% per annum and the term shall not exceed 15 years. Loan expense may be charged to the veteran. The department may execute necessary instruments, collect interest and principal, compromise indebtedness, sue and be sued, post bonds and write off indebtedness which it deems uncollectible. Interest and repaid principal shall be paid into the veterans trust fund. The department may lend not more than \$2,000 to any veteran's widow for the education of his minor or dependent child or children if such widow is a resident of and living in this state on the date of application.

SECTION 156p. 45.352 (5) of the statutes is amended to read:

45.352 (5) Each loan made under this section shall be repaid to the department in equal monthly instalments commencing upon occupancy by

the veteran, and over a period of not to exceed 20 years, with the option to pay additional sums on any instalment-paying day. Such loan shall bear interest at the rate of ~~2%~~ 3% per annum on unpaid balances of principal and shall be evidenced by a promissory, instalment note payable to the department and executed by the veteran to whom the loan is made. The department may obtain guarantees for such loans under the provisions of section 505 of the servicemen's readjustment act. The note shall be secured by a mortgage on the real estate in respect to which the loan is granted. Such mortgage shall be substantially in the form, contain the covenants and be executed in the manner prescribed in ch. 235 and shall provide for adequate insurance against loss by fire and wind and that the premises therein described are free and clear of all incumbrances whatsoever. But any such mortgage may be junior and subject to one prior mortgage, and in such case shall include an exception as to such prior mortgage, giving a description thereof. Such mortgage shall have priority over all liens upon the mortgaged premises and the buildings and improvements thereon, except tax and special assessment liens, which are filed after the recording of such mortgage.

SECTION 156q. 45.37 (9) (d) of the statutes is created to read:

45.37 (9) (d) *Medical assistance payments.* All moneys received under title XIX of the social security act for the care of members shall be transferred to the general fund.

~~Section 156r. 46.016 of the statutes is renumbered 46.016 (1).~~

~~Section 156x. 46.016 (2) of the statutes is created to read:~~

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46.016 (2) In order to keep the legislature informed of changes in the state plan for public assistance and medical assistance, the department shall submit copies of the plan material and amendments to the joint committee on finance for review and approval before they are transmitted to the federal government. When the legislature is not in session, the board on government operations shall receive the material.

SECTION 157. 46.03 (4) (b) 2 of the statutes is repealed.

SECTION 159. 46.03 (17) of the statutes is created to read:

46.03 (17) PURCHASE OF CARE AND SERVICES. Be empowered to contract with public or voluntary agencies or others:

(a) To purchase in full or in part care and services which it is authorized by any statute to provide as an alternative to providing such care and services itself.

(b) To purchase in full or in part the care and services which county agencies may provide or purchase under any statute and to sell to county agencies such portions thereof as the county agency may desire to purchase.

SECTION 160. 46.18 (1) of the statutes is amended to read:

46.18 (1) Every county home, infirmary, hospital, *except mental hospitals in counties operating a community mental health, alcoholism and mental retardation program pursuant to s. 51.42,* tuberculosis hospital or sanatorium, or similar institution, or house of correction established by any county whose population is less than 500,000 shall (subject to regulations approved by the county board) be managed by 3 trustees, electors of the county, elected by ballot by the county board. Six months before completion of the buildings for any such institution the county board shall elect 3 trustees whose terms shall begin at once and end, respectively, on the first Monday of the 2nd, 3rd and 4th January next thereafter. At its annual meeting in every subsequent year (and prior to January next) the county board shall elect one trustee for a term of 3 years to begin on the first Monday of January next thereafter. Any vacancy shall be filled for the unexpired term by the county board; but the county chairman may appoint a trustee to fill ~~such~~ the vacancy until the county board acts.

*Where any county operates both a county home and county hospital and any part of the county hospital comprising a public medical institution, the county board may provide that the facilities may be governed pursuant to s. 51.42 but the facilities shall not be eligible for grants-in-aid under s. 51.42.*

SECTION 160m. 46.22 (3) of the statutes is amended to read:

46.22 (3) The county director of public welfare shall serve as the executive and administrative officer of the county department of public welfare. In consultation and agreement with the county board of public welfare he shall prepare and submit to the county board of supervisors an annual budget of all funds necessary for the county department, and shall prepare annually a full report of the operations and administration of the department. ~~He~~ *The county board of supervisors shall review and approve, reject or revise by majority vote the annual budget of the county department of public welfare. The county director shall recommend to the county board of public welfare the appointment and fixing of salaries of employes necessary to administer the functions of the department, subject to the provisions of sub. (6) and s. 49.50 (2) to (5) and the rules and regulations promulgated thereunder. The county director shall make recommendations to the county board of supervisors who shall fix the salary of such employes.*

SECTION 161. 46.22 (4) (i) of the statutes is created to read:

46.22 (4) (i) To make payments in such manner as the department may determine for training of recipients, former recipients and potential recipients of aid in programs established under s. 49.50 (7).

SECTION 162. 46.22 (5m) of the statutes is created to read:

46.22 (5m) PURCHASE OF CARE AND SERVICES. In order to insure the availability of a full range of care and services, county agencies may contract, either directly or through the state department, with public or voluntary agencies or others to purchase in full or in part care and services which county agencies are authorized by any statute to furnish in any manner.

SECTION 163. 47.05 (2) (j) of the statutes is repealed.

SECTION 163m. 49.002 of the statutes is created to read:

49.002 LEGISLATIVE DECLARATION. It is declared to be legislative policy that all recipients of general relief shall have maximum exposure to job training and job opportunities through the Wisconsin state employment service as well as other government agencies. Refusal of a bona fide offer of employment or training without good cause, or acceptance and subsequent inadequate performance through wilful neglect, shall necessitate that local, municipal or county welfare officials discontinue general relief payments to such individual. Any Wisconsin taxpayer shall have standing in the circuit court for the purpose of obtaining an injunction to enforce the policy set forth in this section. All personnel shall do their best to get individuals off general relief and into self-supporting productive jobs.

SECTION 164. 49.05 (3) of the statutes is repealed.

SECTION 164b. 49.18 (2) (a) of the statutes is repealed and recreated to read:

49.18 (2) (a) He must have allowed the county agency 15 to 30 days to process his application and, if not already a resident of the county, have notified the agency of his intent to establish residence in the county. Payments of aid to eligible individuals will not be retroactive beyond the first of the month in which eligibility is established.

SECTION 164d. 49.19 (1) (a) of the statutes is amended to read:



49.19 (1) (a) ~~A~~ *In this section, "dependent child" in this section* means a child under the age of 18, who has been deprived of parental support or care by reason of the death, continued absence from the home or incapacity of a parent, ~~or the financial inability of his parent to support him due to the unemployment of such parent,~~ and who is living with his father, mother, grandfather, grandmother, brother, sister, stepfather, stepmother, stepbrother, stepsister, uncle, aunt, first cousins, nephews or nieces in a residence maintained by one or more such relatives as his or their own home, or living in a residence maintained by one or more of such relatives as his or their own home because the parents of said child have been found unfit to have its care and custody, or who is living in a foster home having a license under s. 48.62, when a license is required under such section, or a child-caring institution licensed under s. 48.60 and placed in such home or institution by a county agency pursuant to ch. 48.

SECTION 164fg. 49.19 (4) (a) of the statutes is amended to read:

49.19 (4) (a) There must be a dependent child who is living with the person charged with its care and custody and dependent upon the public for proper support and who is under the age of 18 years. Aid may also be granted for minors other than to those specified, *but not for a child 18 years of age or older.*

SECTION 164fr. 49.19 (4) (b) of the statutes is repealed and recreated to read:

49.19 (4) (b) The person applying for aid has allowed the county agent 15 to 30 days to process his application and, if not already a resident of the county, has notified the agency of his intent to establish residence in the county. Payments of aid to eligible individuals will not be retroactive beyond the first of the month in which eligibility is established.

SECTION 164he. 49.19 (4) (d) (intro.) of the statutes is amended to read:

49.19 (4) (d) (intro.) Aid may be granted to the mother or stepmother of a dependent child ~~only~~ *if she is without a husband unless she:*

SECTION 164hm. 49.19 (4) (d) 1 of the statutes is repealed.

SECTION 164hs. 49.19 (4) (d) 2, 3, 4, 5, 6, 7, 8 and 9 of the statutes are renumbered 49.19 (4) (d) 1, 2, 3, 4, 5, 6, 7 and 8, respectively, and 49.19 (4) (d) 5, as renumbered, is amended to read:

49.19 (4) (d) 5. Has been divorced *and is without a husband* or legally separated from her husband and is unable through use of the provisions of law to compel her former husband to adequately support the child for whom aid is sought; or

SECTION 164m. 49.19 (4) (dm) of the statutes is repealed.

SECTION 164p. 49.19 (5) of the statutes is amended to read:

49.19 (5) The aid shall be sufficient to enable the person having the care and custody of such children to care properly for them. The amount granted shall be determined by a budget for the family in which all income except *as excluded* under s. 49.18 (1) (a) as well as expenses shall be considered, ~~except that the first \$85 plus one half of the excess over \$85 of payments made to or on behalf of any person for or with respect to any month under Title I or II of the federal economic opportunity act of 1964 or such payment made to or in behalf of any person and any excess remaining after this exclusion shall be considered as income for any other individual only to the extent made available to or for the benefit of such other individual, and except of the first \$80 of earned income of each dependent child under the age of 18 the first \$20 shall be disregarded together with one half of the remaining \$60 per month but the total so disregarded shall not exceed \$150 per month for earned income of children in the same home and except all income of each dependent child included in the grant who is a~~

full-time student; a part-time student who is not a full-time employe attending a school, college, university or a course of vocational or technical training designed to fit him for gainful employment and except all the earned income of any other child or other individual living in the same home as the child and whose needs are taken into account in determining the budget the first \$30 of the total of such earned income for such month plus one-third of the remainder of such income shall not be counted in determining the family income, but this exclusion shall not apply to earned income derived from a training or retraining project or in the case of any person who terminates or reduces his income, terminates his employment or refuses employment without good cause, except that the department may adjust this earned income provision by rule to conform to changes made in federal regulations when such adjustment is approved by the joint committee on finance. Such family budget shall be based on a standard budget, including the parents or other person who may be found eligible to receive aid under this section. Medical and dental aid may be granted to a minor child, to the person having his care and custody, and to the incapacitated father when he is in the home, as necessary. The aid allowed under this subsection may be given in the form of supplies or commodities or vouchers for the same, in lieu of money, as a type of remedial care authorized under sub. (1) (c), whenever the giving of aid in such form is deemed advisable by the county welfare director dispensing such aid as a means either of attempting to rehabilitate a particular person having the care and custody of any such children or of preventing the misuse or mismanagement by such person of aid in the form of money payments. Not to exceed \$300 shall be allowed to cover the funeral and burial expenses of a dependent child or its parents, exclusive of and in addition to the actual cemetery charges which shall also be paid by the county responsible for the burial of the recipient. No aid shall continue longer than one year without reinvestigation. This subsection does not prohibit such public assistance as may legitimately accrue directly to persons other than the beneficiaries of this section who may reside in the same household.

SECTION 164q. 49.19 (11) of the statutes is created to read:

49.19 (11) (a) In accordance with s. 20.435 (4) (d), providing for biennial review by the joint committee on finance, during the 1969-71 fiscal biennium the state-wide average of money grants to persons on aid to families with dependent children, living with legally responsible relatives, shall not exceed 120% of the national average of such aid, as determined from federal statistics. The state-wide average of individual money grants may take into account variations in grant levels resulting from discretionary county policies on items not covered by state-wide standards and individual family needs. The department shall revise the state standards of grants annually, subject to periodic review by the joint committee on finance, and the revised standards shall become effective on July 1 based on the federal statistics of the national average of such aid for the previous December.

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(b) ~~The special need grants not provided in the standard allowances for assistance shall be limited in the 1969-71 biennium to 50% of the special needs estimated expenditures for the fiscal year 1967-68, but the special needs when added to the standard allowances for aid to families with dependent children shall be limited to 120% of the national average as determined pursuant to par. (a).~~

SECTION 164qm. 49.195 of the statutes is created to read:

49.195 RECOVERY OF AID TO FAMILIES WITH DEPENDENT CHILDREN. (1) If any parent at the time of receiving aid under s. 49.19 or at any time thereafter acquires property by gift, inheritance, sale of assets, court judgment or settlement of any damage claim, the county granting such aid may sue said parent to recover the value of that por-

tion of the aid which does not exceed the amount of the property so acquired. During the life of said parent, the 10-year statute of limitations may be pleaded in defense against any suit for recovery under this section; and if such property is his homestead it shall be exempt from execution on the judgment of recovery until his death or sale of the property, whichever occurs first. Notwithstanding the foregoing restrictions and limitations, where the aid recipient is deceased a claim may be filed against any property in his estate and the statute of limitations specified in s. 313.08 shall be exclusively applicable. The court may refuse to render judgment or allow the claim in any case where a parent, spouse or child is dependent on such property for support, and the court in rendering judgment shall take into account the current family budget requirement as fixed by the U.S. department of labor for the community or as fixed by the authorities of such community in charge of public assistance. The records kept by the county are prima facie evidence of the value of the aid furnished. Liability under this section shall extend to any stepfather whose family receives aid under s. 49.19 during the period he is a member of the same household, but his liability is limited to such period. This section does not apply to medical and health assistance payments for which recovery is prohibited or restricted by federal law or regulation.

(2) Amounts may be recovered pursuant to this section for aid granted both prior to and after the effective date of this section (1969); and any amounts so recovered shall be paid to the United States, this state and its political subdivisions in the proportion in which they contributed to the payment of the aid granted, in the same manner as amounts recovered for old-age assistance are paid.

SECTION 164r. 49.22 (1) (c) of the statutes is repealed and recreated to read:

49.22 (1) (c) He has allowed the county agency 15 to 30 days to process his application and, if not already a resident of the county, has notified the agency of his intent to establish residence in the county. Payments of aid to eligible individuals will not be retroactive beyond the first of the month in which eligibility is established.

SECTION 164s. 49.45 (8) (a) of the statutes is repealed and recreated to read:

49.45 (8) (a) If any person at the time of receiving aid under s. 49.46 or 49.47 or at any time thereafter is the owner of property, the county granting such aid may sue such person or his estate for the value of the aid received and recover such aids. Except hereinafter provided, the 10-year statute of limitations may be pleaded in defense in any such action. Any benefits paid incorrectly may be collected from the beneficiary or from his estate. Where the aid recipient is deceased, a claim may be filed against his estate and the statute of limitations specified in s. 313.08 shall be exclusively applicable. The records kept by the county are prima facie evidence of the value of the aid furnished. While an aid recipient is living, only his property and resources in excess of his eligibility is subject to recovery under this section. As to medical assistance, this section applies only to an estate of an individual who was aged 65 or older when he received such assistance and then only after his surviving spouse, if any, is deceased and if he left no surviving child under age 21 or is blind or permanently and totally disabled.

SECTION 164t. 49.45 (9) of the statutes is amended to read:

49.45 (9) Any person eligible for medical assistance under ss. 49.46 and 49.47 may be entitled to use the physician, dentist, pharmacist, hospital, skilled nursing home or other provider of care which he has designated as of his choice, and nothing except that free choice of skilled nursing home shall be limited by the department so as to provide only care which

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SECTION 164u. 49.45 (11) (a) of the statutes is renumbered 49.45 (11) (a) 1.

SECTION 164wr. 49.45 (11) (a) 2 of the statutes is created to read:

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SECTION 164x. 49.47 (4) (b), (c) 1 and (f) of the statutes are amended to read:

49.47 (4) (b) Eligibility exists if his property does not exceed a home and the land used and operated in connection therewith ~~not to exceed the equity of \$7,500~~, or a mobile home used as a place of abode; household and personal possessions, including an automobile; ~~resources needed for income producing not to exceed in the aggregate \$2000~~, and additional property not in excess of ~~\$2,300~~ \$1,500, if single, or ~~\$3,000~~ \$2,500, if a family of 2, and ~~\$500~~ \$300 additional for each legal dependent in any combination of real property, tangible personal property, cash value of life insurance, or cash or other liquid assets. ~~"Resources" as used herein include without limitation by reason of enumeration, all moneys received from insurance payments for loss, damage or injury to property or person, life insurance proceeds paid upon death or surrender of the policy, cash proceeds from the sale of property enumerated herein, gifts, inheritances and bequests.~~

(c) 1. Eligibility exists if his income does not exceed ~~\$1,800~~ \$1,600, if single, or ~~\$2,700~~ \$2,500, if a family of 2, with an additional allowance of ~~\$500~~ \$300 for each legal dependent. "Income" as used herein includes, without limitation by reason of enumeration, all pensions from state, federal or private sources, annuities, social security payments and recurrent insurance payments from state, federal and private sources, wages, salaries, alimony, returns on investments, net rents and net profits from business or professional enterprises. "Income" shall not include earned income which would be excluded in determining income in computing the budget pursuant to s. 49.18 (1) (a), 49.19 (5), 49.22 (1) or 49.61 (6) (a).

(f) If the application under sub. (3) shows the income and ~~resources~~ of the applicant are within the limitations of the old-age assistance, aid to the blind, aid to families with dependent children, or aid to totally and permanently disabled persons programs, such person or persons shall be found eligible for the benefits enumerated under s. 49.46 (2).

SECTION 164yw. 49.47 (4) (d) of the statutes is repealed and recreated to read:

49.47 (4) (d) Any person who has conveyed, transferred or disposed of any property within 2 years prior to the date of making application for benefits under this section without receiving adequate and full consideration in money or money's worth shall, unless shown to the contrary, be presumed to have made such transfer, conveyance or disposition in contemplation of receiving benefits under this section and shall be ineligible

to receive such benefits thereafter until the value of such property shall have been expended by or in behalf of such person for his maintenance need, including needs for medical care.

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Section 164yy. 49.47 (6) (c) of the statutes is created to read:

49.47 (6) (c) Any individual claiming benefits under this section shall, for each doctor's call or hospital stay, pay the greater of \$2.50 or 5% of the cost of such doctor's call or hospital stay but in no case exceeding \$50 per illness or injury. He shall similarly pay, for each item of prescription, \$1 each time such prescription is filled or refilled. Each physician, hospital or pharmacist, in submitting claims for reimbursement under this section, shall submit to the department of health and social services, on forms provided by the department, proof that the patient treated has in fact paid his share of the cost, and showing a detailed breakdown of the total cost, the amount paid by the patient, and the amount to be reimbursed by the state.

Section 164yz. 49.48 of the statutes is created to read:

49.48 ~~VENDOR SERVICES AND PRODUCTS.~~ Each county welfare director may negotiate the price of any vendor services and products provided by the providers of services and products under medical assistance.

SECTION 165. 49.50 (7) of the statutes is created to read:

49.50 (7) ~~WORK INCENTIVE OR OTHER TRAINING PROGRAMS.~~ (a) For the purpose of conserving and developing work skills through training of a constructive nature and which will provide opportunity for employable recipients of aid and potential recipients of aid who might otherwise become dependent, the department may establish training programs. The department shall establish rules governing such programs.

(b) When ongoing training programs provided by other agencies require financial funding by the department, the department may make payment of such actual and necessary charges and shall be reimbursed by each county for its prorata share as provided in s. 49.52 (3) (b). The department may assign and reassign moneys appropriated for administration in one division to another division within the department to carry out this program.

(c) The department shall reimburse county welfare departments under s. 49.52 (1) and (2) for payments advanced by such county welfare departments to or in behalf of recipients of aid and potential aid recipients.

SECTION 166. 49.51 (2) (a) 13 of the statutes is created to read:

49.51 (2) (a) 13. To make payments in such manner as the department may determine for training of recipients, former recipients and potential recipients of aid in programs established under s. 49.50 (7).

SECTION 167. 49.51 (3) of the statutes is created to read:

49.51 (3) ~~PURCHASE OF CARE AND SERVICES.~~ In order to insure the availability of a full range of care and services the county welfare department may contract, either directly or through the state department, with public or voluntary agencies or others to purchase in full or in part care and services which county welfare departments are authorized by any statute to furnish in any manner.

SECTION 167m. 49.52 (1) (b) of the statutes is amended to read:

49.52 (1) (b) From the federal funds received by the state for the administration by counties of aid to the blind, aid to families with dependent children, old-age assistance and aid to totally and permanently disabled persons *and including administration expenses in the medical assistance there shall be computed the percentage that such federal funds relate to the total cost of county administration of said programs and the state shall pay to the counties from these moneys the amount determined on the basis of such percentage to the total administrative costs of each county and work incentive programs, the state shall reimburse the counties the amount*

earned by each county for such administration, the amount earned to be computed as determined by the department.

SECTION 168m. 49.52 (2) (a) (intro.) of the statutes is amended to read:

49.52 (2) (a) (intro.) The state aid to which any county shall be entitled shall be determined according to the amount expended by the county for aid to the blind, aid to families with dependent children, old-age assistance and aid to totally and permanently disabled persons including services and medical administration and child welfare services, mental hygiene services and other welfare services performed or purchased by the county agency administering such aids in cooperation with or at the request of the state department, pursuant to express authorization, but excluding general relief, after deducting the reimbursement received from federal funds pursuant to sub. (1) ~~and~~. *Aid to the county for salaries to the professional staff of its agency shall be no greater than to support the minimum number of professional staff required to meet federal minimum standards. In no event shall state aids be denied to any county which establishes reasonable and workable standards providing for less professional staff than that required to meet the federal standards. State aid shall be paid as follows:*

Item Veto

SECTION 168r. 49.52 (2) (a) 5 of the statutes is created to read:

49.52 (2) (a) 5. The department may, subject to review by the joint committee on finance, establish the assistance and service allowances in the aid to families with dependent children program which may be met by the county welfare department and claimed for federal reimbursement even though state reimbursement under sub. (2) of this section is not available. Such funds claimed shall be returned to the counties in accordance with s. 49.52 (1) (a) and (b).

SECTION 170. 49.52 (3) (b) of the statutes is amended to read:

49.52 (3) (b) Each county shall be liable for its prorata share of the medical expenses paid by the state under ss. 49.46 and 49.47, *and its prorata share of payments made by the state for costs of operation under s. 49.50 (7) (b) as the department determines to be properly chargeable to each county, and shall reimburse the state for such prorata share.* For the purpose of administration the state may deduct the amount of such ~~payment~~ *payments* owing to the state from the claim submitted under par. (a) and s. 49.50 (7) (b) and pay the remaining balance to the county pursuant to par. (c).

SECTION 171m. 49.61 (2) (b) of the statutes is repealed and recreated to read:

49.61 (2) (b) Who has allowed the county agency 15 to 30 days to process his application and, if not already a resident of the county, has notified the agency of his intent to establish residence in the county. Payments of aid to eligible individuals will not be retroactive beyond the first of the month in which eligibility is established.

SECTION 172. 51.08 (3) of the statutes is renumbered 51.08 (3) (a) and amended to read:

51.08 (3) (a) The expense of maintenance, care and treatment ~~of~~ *furnished in 1968-69 to a patient in a county hospital operated by a county other than the county of such patient's legal settlement shall first be charged to the state at the rate of ~~(a) 1~~ the state-wide average per capita costs, or ~~(b) 2~~ at 110% of such hospital's individual average per capita costs, whichever is higher, and the state shall then charge back to the county of such patient's legal settlement 50% of such charge.*

SECTION 173. 51.08 (3) (b), (c) and (d) of the statutes are created to read:

51.08 (3) (b) The expense of maintenance, care and treatment furnished in 1969-70 of a patient in a county hospital operated by a county other than the county of such patient's legal settlement shall first be charged to the state at the rate of 110% of such hospital's individual average per capita costs if this rate is higher than the state-wide average per capita costs; but if the state-wide average per capita costs exceed 110% of such hospital's individual average per capita costs, the rate shall be at the state-wide average per capita costs or 150% of such hospital's individual average per capita costs, whichever is lower. The state shall then charge back to the county of such patient's legal settlement 50% of such charge.

(c) The expense of maintenance, care and treatment furnished in 1970-71 of a patient in a county hospital operated by a county other than the county of such patient's legal settlement shall first be charged to the state at the rate of 110% of such hospital's individual average per capita costs if this rate is higher than the state-wide average per capita costs; but if the statewide average per capita costs exceed 110% of such hospital's individual average per capita costs, the rate shall be at the state-wide average per capita costs or 130% of such hospital's individual average per capita costs, whichever is lower. The state shall then charge back to the county of such patient's legal settlement 50% of such charge.

(d) The expense of maintenance, care and treatment furnished in 1971-72 and thereafter of a patient in a county hospital operated by a county other than the county of such patient's legal settlement shall first be charged to the state at the rate of 120% of such hospital's individual average per capita costs and the state shall then charge back to the county of such patient's legal settlement 50% of such charge.

SECTION 174. 51.24 (3) (a) of the statutes, as affected by chapter , laws of 1969 (Senate Bill 354), is amended to read:

51.24 (3) (a) The north division, on meeting the minimum uniform standards and on providing intensive treatment procedures approved by the secretary may, upon application to the secretary, and in addition to the aid under sub. (2) be granted state aid for such treatment of patients ~~having legal settlement in that county~~ at the rate of 12% of the audited individual average per capita costs for the previous fiscal year, for the first 364 days of such treatment, provided that such additional grants-in-aid shall be limited to first admission of patients and patients readmitted after any absence, whether with or without authority, of 30 consecutive days or more. For purposes of accumulating the 364 days, absence of a patient for less than 30 consecutive days shall not be deemed a change in the admission status of the patient. Reimbursement under this subsection shall commence for all patients admitted or readmitted after 30 days absence on or after the date the hospital is approved by the secretary, ~~whichever is later~~. Approval by the secretary may be withdrawn by him at any time. Care in any division or unit of any county mental health center established under this section shall be deemed continuous for the purpose of computing aid under this paragraph.

SECTION 175. 51.26 (1) (a) of the statutes, as affected by chapter , laws of 1969 (Senate Bill 354), is amended to read:

51.26 (1) (a) County hospitals which meet the minimum uniform standards established pursuant to s. 46.165, and which provide intensive treatment procedures approved by the secretary may, upon application to the secretary and in addition to the aid under s. 51.08 (2), (3) and (4), be granted state aid for such treatment of patients ~~having legal settlement in such county~~ at the rate of 20% of the audited individual average per capita costs for the previous fiscal year, for the first 91 days of such treatment, 15% for the next 91 days, 10% for the next 91 days, and 5% for the next 91 days, provided that such additional grants-in-aid are limited to first

admission of patients and patients readmitted after any absence, whether with or without authority, 30 consecutive days or more. For purposes of accumulating the 364 days, absence of a patient for less than 30 consecutive days shall not be deemed a change in the admission status of the patient. Reimbursement to county mental hospitals under this section shall commence for all patients admitted or readmitted after 30 days' absence, on or after July 1, 1969, or on or after the date the hospital is approved by the secretary, whichever is later. Approval by the secretary may be withdrawn by him at any time.

SECTION 176. 51.26 (1) (d) of the statutes is created to read:

51.26 (1) (d) Paragraph (a) shall not apply to the treatment of patients who do not have legal settlement in the county in which the patient is hospitalized until the hospital's reimbursement rate for such patients under s. 51.08 (3) and (4) is 110% of its individual average per capita cost. During the period in which any county hospital is allowed under s. 51.08 (3) and (4) to bill at more than 110% of such hospital's individual average per capita cost, the department shall determine eligibility for intensive treatment aids under this subsection based on the annual individual hospital report filed with the department under the mandatory uniform cost record-keeping requirement of s. 46.18 (8), (9) and (10), and such determination of such hospital's eligibility for intensive treatment aids for patients who do not have legal settlement in the county in which the patient is hospitalized shall not be changed by a subsequent recalculation or audit report of any hospital's eligibility for intensive treatment aids.

SECTION 177. 51.36 (8) (a) of the statutes, as affected by chapter , laws of 1969 (Senate Bill 354), is amended to read:

51.36 (8) (a) The secretary may make state grants-in-aid which shall be based upon 40% state and 60% local sharing of the total expenditures for: 1. salaries; 2. contract facilities and services; 3. operation, maintenance and service costs; 4. per diem and travel expense of members of community mental health boards; 5. purchase of community mental health clinic services from clinics established elsewhere, including out-of-state clinics; and 6. other expenditures specifically approved and authorized by the director. The grants may not be used to match other state or federal funds which may be available to clinics *and the state's 40% share shall be computed on the reimbursable expenditures after all federal matchable expenditures have first been billed to the counties under s. 49.51 (3).* No grants shall be made for capital expenditures.

SECTION 178. 51.38 (8) (a) of the statutes, as affected by chapter , laws of 1969 (Senate Bill 354), is amended to read:

51.38 (8) (a) The secretary is authorized to make state grants-in-aid which shall be based upon 40 ~~per cent~~ % state and 60 ~~per cent~~ % local sharing of the total expenditure for: 1. salaries; 2. contract facilities and services; 3. operation, maintenance and service costs; 4. per diem and travel expense of members of the community day care service boards; and 5. other expenditures specifically approved and authorized by the director. The grants may not be used to match other state or federal funds which may be available to day care services *and the state's 40% share shall be computed on the reimbursable expenditures after all federal matchable expenditures have first been billed to the counties under s. 49.51 (3).* No grant shall be made for capital expenditures.

SECTION 179. 51.40 (1) of the statutes is amended to read:

51.40 (1) The legislature recognizes that mental health is a matter of state-wide and county concern and that the protection and improvement of health are governmental functions. It is the intent of the legislature,



therefore, to encourage and assist counties in the construction of community mental health facilities, *and public medical institutions as defined by rule of the department.*

SECTION 180. 51.40 (2) (intro.) and (b) of the statutes are amended to read:

51.40 (2) (intro.) Any county which qualifies for additional state aid under s. 51.26 may apply for the financial assistance authorized by this section if such county has, at the time of application for assistance, an existing obligation to pay interest on loans for the construction of mental health facilities approved pursuant to s. 46.17, *and public medical institutions as defined by rule of the department.*

(b) Termination of eligibility for aid under s. 51.26 shall terminate eligibility for aid ~~under this section for the construction of mental health facilities, and failure to meet the requirements established for public medical institutions by rule of the department shall terminate eligibility for aid for the construction of public medical institutions.~~

SECTION 181. 51.40 (3) (b) of the statutes is amended to read:

51.40 (3) (b) ~~Such~~ *Until June 30, 1970, such aid shall be at the rate of 60% of the interest obligations eligible under this section or that amount of such obligation as is equal to the percentage rate of participation of the state set forth in s. 49.52 (2) (a), whichever is higher. The contribution of the state for such interest accruing in each fiscal year shall be controlled by the percentage rate of participation under s. 49.52 (2) (a) on January 1 of that fiscal year. Beginning July 1, 1970, such aid shall be at the rate of 100%.*

SECTION 182m. 59.07 (51) of the statutes is amended to read:

59.07 (51) Adopt building and sanitary codes, make necessary rules and regulations in relation thereto and provide for enforcement of such codes, rules and regulations by forfeiture or otherwise. Such codes, rules and regulations shall not apply within cities ~~and~~, villages or towns which have adopted ordinances or codes concerning the same subject matter.

SECTION 183. 59.471 (1), and (4) as affected by chapter 55, laws of 1969, of the statutes are amended to read:

59.471 (1) Each district attorney shall receive for his services \$4,500 per year, payable ~~monthly~~ *annually* under s. 20.855 (2) (b) to the county in which he is elected. Such salary shall be paid to the district attorney in equal semimonthly instalments by such county, out of the county treasury. The state shall reimburse each county the amount of such salary.

(4) Each full-time deputy district attorney and full-time assistant district attorney shall receive for his services \$3,000 per year payable ~~monthly~~ *annually* under s. 20.855 (2) (v) to the county in which he serves. Such salary shall be paid to the deputy district attorney or assistant district attorney in equal semimonthly instalments by such county, out of the county treasury. The state shall reimburse each county the amount of such salary.

SECTION 184n. 65.07 (1) (e) of the statutes, as affected by chapter 45, laws of 1969, is amended to read:

65.07 (1) (e) A school operations fund, as constituted and for the purposes specified in s. 119.46, ~~not exceeding 17 mills on each dollar of the equalized valuation of all taxable property in the city as certified under s. 121.06 (2), except for the year 1969 when such levy shall not exceed 16.5 mills.~~

SECTION 185. 66.901 (19) of the statutes is amended to read:

66.901 (19) "Effective rate of interest" means the rate determined by the board from the experience of the calendar year or part thereof for the fixed annuity division which, after making provision for the reserves

authorized by s. 66.916 (2) and after providing for interest requirements on the fixed annuity reserves, will distribute the remaining ~~interest investment~~ income from assets of the fixed annuity division for the year, less the administrative costs of the fixed annuity division for the year, to the balances in the accounts of the individual employes in the fixed annuity division and to the municipality accumulation accounts.

SECTION 186. 66.9025 of the statutes is repealed.

SECTION 186m. 66.903 (2) (i) of the statutes is amended to read:

66.903 (2) (i) Effective for earnings ~~earned~~ received after June 30, 1967, by each participating employe of the state, an amount equal to 2% of each payment of earnings shall be paid by the state, in lieu of an equal amount of the contributions required to be made by par. (f). *The amount to be paid by the state under this paragraph shall be increased on July 1, 1969, to 2½% and on July 1, 1970, to 3% of each payment of earnings.* Such payments by the state shall be credited to the account of each participating employe and shall be available for all retirement fund benefit purposes to the same extent as normal contributions which were deducted from the earnings of such participating employes, except that no such amount paid by the state, or interest credits or gains thereon, shall be paid as a separation benefit under s. 66.91. The municipality contribution rate for the state determined in accordance with s. 66.905 shall be adjusted by the director, upon the written recommendation of the actuary, to reflect the difference between the ~~2%~~ payments by the state as required herein and the equivalent actuarial value thereof. After June 30, 1967, variable annuity segregations related to employe current contributions and state payments under this paragraph shall be made entirely from contributions deducted from the earnings of participating employes. For purposes of computing retirement fund contributions, retirement fund benefits and maintaining accounts, all earnings of state employes earned, but not paid, prior to July 1, 1967, shall be deemed to have been paid prior to July 1, 1967.

SECTION 187. 66.905 (2) (e) of the statutes is repealed.

SECTION 187m. 66.905 (3) of the statutes is repealed and recreated to read:

66.905 (3) (a) Each contribution rate computed under sub. (2) shall be based on the information available at the time such computation is made and on such assumptions as the actuary recommends and the board approves from time to time.

(b) Such rates shall become effective, after certification by the board, as of the beginning of the calendar year to which they are applicable and shall remain in effect during such year, except that the director upon the written recommendation of the actuary may change any such rate during any calendar year for the purpose of reflecting in such rate any reduced obligation which results from any payment of advance contributions.

(c) The contribution rate for the state shall be computed so as to permit a determination of the rates which would be applicable if separate rates were to be applied to each of the employment categories set forth in s. 66.906 (2) (c) 3, based on the actual cost of the retirement program for each such category of state participants.

(d) A separate state contribution rate shall be applied as provided in this section to the earnings of all state protective occupation participants, and a separate state contribution shall be applied as provided in this section to the earnings of all other state participants.

SECTION 188. 66.9065 (4) (a) and (b) of the statutes are repealed and recreated to read:

66.9065 (4) (a) Any participating employe who has acted pursuant

to sub. (1) may by written notice to the fund elect that one-half of the credits accumulated in accounts in his name prior to the effective date of the election under sub. (1) be segregated for a variable annuity. The aggregate amount so segregated shall be made in 5 equal annual instalments except that if such annual instalments would be less than \$1,000 the annual instalment shall be the lesser of \$1,000 or the amount required to complete the transfers.

(b) Such election shall be effective on the January 1 following receipt by the fund of the written notice, provided that any transfer pursuant to a notice received prior to January 1, 1970, shall be made in accordance with s. 66.9065 (4), 1967 stats. The amount determined to be eligible for transfer pursuant to a notice received prior to January 1, 1970, less the amount of any transfers made in accordance with s. 66.9065 (4), 1967 stats., shall be the amount eligible for subsequent transfers under this section.

SECTION 190. 66.9065 (12) of the statutes is repealed.

SECTION 191. 66.91 (2) of the statutes is amended to read:

66.91 (2) Such separation benefits shall be paid in the form of a single cash sum as soon as practicable after receipt by the board of both a written application by the participant for such benefits and a written notice from the last employing municipality certifying that such participant has ceased to be a participating employe. The amount of any separation benefit shall be the sum of the accumulated additional credits and normal credits of the participant, ~~but shall include only such interest credited as of the end of the last calendar year completed by him as a participating employe~~ including all investment income credited to the first day of the year in which the separation benefit is scheduled for payment, as provided by rule of the board.

SECTION 192. 66.912 (1) (b) of the statutes is amended to read:

66.912 (1) (b) Consider and pass on all applications for annuities and benefits, authorize the payments of all annuities and benefits and terminate any such payment, all in accordance with ss. 66.90 to 66.918. Separation benefits, death benefits, retirement annuities ~~and~~ beneficiary annuities *and disability annuities which do not involve any medical uncertainty as to the existence of a disability* may be processed and paid upon the initial approval of the ~~executive~~ director and the actuary ~~provided that~~, but no such annuity shall be continued beyond the date of the meeting of the board next following the first payment thereof unless the payment of the annuity is then authorized by the board. The ~~executive~~ director with the approval of the legal advisor may suspend an annuity pending final action by the board when in their judgment the annuitant is not eligible to receive such annuity.

SECTION 193. 66.915 (1) (c) of the statutes is amended to read:

66.915 (1) (c) Credited as of the date due with the same proportion of each contribution for any calendar year paid by the municipality pursuant to s. 66.905 (1) (a) which the aggregate of the percentages applicable for such year to s. 66.905 (2) (a), (b) and (d) bears to the total percentage determined under s. 66.905 (2) for such year. The proportions of such contributions applicable to s. 66.905 (2) (c) ~~and (e)~~ shall not be credited to any municipality accumulation account.

SECTION 194. 66.916 (1) (c) of the statutes is repealed.

SECTION 195. 66.916 (2) (a) of the statutes is amended to read:

66.916 (2) (a) Separate reserves for annuities granted equal to the present value as of the date of commencement of all retirement, disability and beneficiary annuities previously granted; plus interest on the mean amount of such reserve during each calendar year, computed at *not less*

than the prescribed rate ~~or the effective rate, whichever is greater~~; reduced by the aggregate amount of annuity payments and death benefits paid with respect to such annuities; and reduced by the present value at the date of termination of all annuities terminated in accordance with s. 66.906 (4) (a) or 66.907 (2) (e); and reduced by the amount by which the present value as of the date of commencement of all disability annuities which were terminated in accordance with s. 66.907 (4) exceeds the amount reimbursed. As of any January 1 on which the surplus with respect to disability annuities granted exceeds 5% of the reserve for such annuities, such excess shall be added to the disability benefit surplus and deducted from the reserve for disability annuities granted.

SECTION 196. 66.916 (3) of the statutes is repealed and recreated to read:

Item Veto { 66.916 (3) Administrative costs determined pursuant to s. 40.01, except ~~investment~~ expenses of the variable annuity division, shall be charged to the investment income of the fixed annuity division. ~~Investment~~ expenses of the variable annuity division shall be charged to the investment income of the variable annuity division.

SECTION 197. 66.918 (1) (a) of the statutes is amended to read:

66.918 (1) (a) None of the moneys ~~mentioned in ss. 66.90 to 66.918~~ the fund shall be assignable, either in law or equity, or be subject to execution, levy, attachment, garnishment or other legal process. ~~An annuitant may in writing, however, direct the fund to deduct premiums for group insurance carried~~ *Insurance premiums for those annuitants insured under s. 66.919 and to pay such moneys, however, shall be deducted from the annuity, if the annuity is sufficient, and paid to the credit of s. 20.515 (2) (w) and the annuitant may also in writing direct the fund to deduct, in such form as the board determines, that premiums be deducted for supplementary medical coverage under federal social security and pay such moneys paid to the social security administration.*

SECTION 199. 66.919 (4) (a) 1 (intro.) and (e) of the statutes are amended to read:

66.919 (4) (a) 1 (intro.) Whose name appears on a regular payroll of the state or any board, commission or other unit controlled by the state, ~~or who is a national guard technician, and who:~~

(e) "Earnings" means the total salary or wages paid to an employe by the state, ~~or by the federal government with respect to national guard technicians,~~ during the previous calendar year. If employment and compensation are not continuous during such period, the earnings shall be determined by rule. For persons covered initially the earnings shall be a projection on an annual basis of the compensation at the time of coverage, which shall continue until there is coverage during a calendar year.

SECTION 200. 66.919 (6) (e) of the statutes is amended to read:

66.919 (6) (e) An insured employe who is still eligible may elect that the life insurance in effect during the previous year shall ~~continue not be reduced~~ during the subsequent ~~year~~ *years of employment with the same municipality as defined in s. 66.901 (2).* The right to so elect shall apply only where the previous year's employment was with the same employer as at the time of such election. Such election shall be made pursuant to rules established by the board. This paragraph is subject to the limitations of par. (b). ~~This paragraph shall be in effect in any municipality which has acted pursuant to sub. (15) only after the governing body has by resolution determined that such shall be effective in that municipality, and after a certified copy of such resolution has been filed with the board.~~

SECTION 201. 66.919 (6) (f) of the statutes is created to read:

66.919 (6) (f) In addition to the insurance provided under par. (a), insurance may be provided against accidental death and dismemberment

as defined by the board in accordance with benefit schedules established by the board.

SECTION 203. 66.919 (8) (cc) of the statutes is amended to read:

66.919 (8) (cc) Except as provided under par. (c), any insured employe who is retired on an immediate annuity and who has been a state employe for not less than 20 years or who is age 60 and is mandatorily retired pursuant to s. 66.906 (1) (a) shall continue to be covered ~~only if he directs the deductions and the premium payment shall be deducted from the appropriate annuity payroll as authorized by s. 23.14 (12), 42.52 or 66.918 (1) (a)  $\zeta$ , if the annuity is sufficient), or such an employe shall continue to be covered if he makes direct payments to the insurer to continue insurance coverage.~~

SECTION 204. 66.919 (9) (c) of the statutes is repealed and recreated to read:

66.919 (9) (c) Health insurance shall be continued after retirement for any eligible employe who has not elected to discontinue such coverage and the full premium therefor shall be deducted from annuity payments, if the annuity is sufficient. The board shall provide for the direct payment of premiums by the annuitant to the insurer if the premium to be withheld exceeds the annuity payment.

SECTION 205. 66.919 (26), (27) and (28) of the statutes are created to read:

66.919 (26) The group insurance board shall apportion all excess moneys becoming available to it through operation of the group insurance plans to reduce premium payments in following contract years, to establish reserves to stabilize costs in subsequent years or to purchase additional insurance.

(27) The group insurance board shall certify to the respective insurance carriers for payment to the administrative account under s. 40.01 the amounts determined pursuant to s. 40.01 to be necessary for administrative costs.

(28) All moneys received by the state pursuant to this section shall be deposited as provided in s. 40.01.

SECTION 206. 66.919 (30) of the statutes is repealed.

SECTION 207. 66.99 (8) of the statutes is amended to read:

66.99 (8) Whenever any public agency fails to remit within the period fixed by rules and regulations promulgated under sub. (11) any sum payable under sub. (7) or any interest or minimum fee due under rules and regulations, the director shall certify such amount or the estimated amount thereof to the department of administration and such shall be included in the next apportionment of state special charges to local units of government. When the exact amount is determined and ~~the fund has received from any public agency a sum in excess of such amount, the fund shall pay~~ *has been received from any public agency*, such excess amount shall be paid to the public agency.

SECTION 208. 66.99 (9) of the statutes is repealed and recreated to read:

66.99 (9) All money received by the state pursuant to this section shall be deposited as provided in s. 40.01.

SECTION 209. 66.99 (10) of the statutes is amended to read:

66.99 (10) The director may refund any money paid into the public employes social security ~~fund~~ *account* in error. To effect such a refund the director shall certify to the department of administration the name of each public agency entitled to a refund and the amount thereof. Thereupon, and notwithstanding s. 20.913, the department of administration shall draw its warrant for the amount and in favor of the public agency

so certified, and the state treasurer shall pay the same and charge it to the public employes social security fund account created by sub. (9) s. 40.01.

SECTION 209g. 70.75 (3) of the statutes is amended to read:

70.75 (3) Whenever the department ~~shall determine~~ *determines*, after the hearing provided for in ~~subsection sub. (1)~~, that the assessment complained of was not made in substantial compliance with law but that the interests of all the taxpayers of such district will best be promoted by special supervision of succeeding assessments to the end that the assessment of such district shall thereafter be lawfully made, it may proceed as follows: It may designate ~~some person one or persons in the employ more employes~~ of the department or appoint ~~some one or more other qualified person or persons~~ to assist the local assessor in making the assessments to be thereafter made in such district. ~~Such Any person or persons so appointed may give all or such part of their his time to such supervision as, in the judgment of the department, shall be is necessary to complete such assessment in substantial compliance with the law, and in performing such task shall have all the powers given by law to any person or persons designated to make a reassessment and together with the assessor shall constitute an assessment board as defined in section s. 70.055. The cost of making such special supervision shall be borne by the taxation district and paid in the manner provided for upon a reassessment of such district; provided that in case the supervision is made by an employe of the department and not more than 10 days is consumed in such work, the department may in its discretion make no charge for such services.~~

SECTION 209m. 70.75 (4) of the statutes is created to read:

70.75 (4) All costs of the department of revenue in connection with the hearing, investigation and ordering reassessment or special supervision under this section shall be borne by the taxation district.

SECTION 209r. 70.85 of the statutes, as affected by chapter , laws of 1969 (Senate Bill 355), is amended to read:

70.85 Whenever it ~~shall appear~~ *appears* to the satisfaction of the department of revenue, on a written complaint filed with the department of ~~revenue~~ within 20 days after the adjournment of the board of review for any taxation district, that the assessment of one or more descriptions or classes of property in such taxation district, the aggregate assessment of which does not exceed 10 ~~percent~~ % of the assessment of all property therein, is radically out of proportion to the general average of the assessment of all other property in such district and the same can be satisfactorily corrected without a reassessment of the entire district, the department of revenue may ~~in its discretion~~ revalue such property and equalize the assessment without the intervention of a board of review, at any time before November ~~first~~, 1 of the year in which such assessment is made. The valuation so fixed by ~~said~~ the department shall be final, unless modified or set aside by a decision of the court on the ground that such reassessment is excessive or irregular, and shall be substituted for the original valuation in the assessment and tax rolls and taxes computed and paid thereon accordingly. ~~But no~~ No assessment shall be raised ~~unless~~ *except* on the written complaint of 3 or more taxpayers and *only if* the party to whom the property is assessed ~~shall have~~ *has* been duly notified of such intention in time to appear and be heard before, or file his objections with, the department in relation thereto. *All the costs related to the department's revaluation shall be borne by the taxation district.*

SECTION 212p. 71.09 (7) (h) of the statutes is amended to read:

71.09 (7) (h) In any case in which property taxes accrued, or rent constituting property taxes accrued, or both, in any one year in respect of any one household exceeds ~~\$300~~ \$330, the amount thereof shall, for purposes of this subsection, be deemed to have been ~~\$300~~ \$330.

SECTION 213d. 76.30 (1) of the statutes is amended to read:

76.30 (1) Every company transacting the business of insurance against fire or marine loss, other than companies excepted under sub. (3) and s. 76.305 shall pay to the state ~~on or before March 1 in each year~~, in respect to marine insurance a tax of one-half of one per cent and in respect to fire insurance a tax of ~~2-3/8 per cent~~ 2.375% on the amount of the gross premiums received for direct insurance, less return premiums and cancellations on direct insurance, by such company during ~~the preceding year~~ *each calendar year* in this state. Direct insurance includes all insurance other than reinsurance. In case any company discontinues business in this state and reinsures the whole or a part of its risks without making payment of this tax, the company accepting such reinsurance shall pay the tax; and if several companies make such reinsurance the tax shall be apportioned between such companies in proportion to the original premiums upon the business in this state, so reinsured by each such company. Upon the payment of the tax herein provided, and the fees required by s. 200.13, such company may be licensed to transact its business until May 1 in the ensuing year, unless sooner revoked or forfeited according to law.

SECTION 213h. 76.32 of the statutes is repealed and recreated to read:

76.32 CASUALTY COMPANIES; LICENSE FEES. (1) Every corporation transacting the business of casualty or suretyship insurance, other than companies exempted under sub. (2) and s. 76.305, shall pay to the state 2% upon the gross premiums during each calendar year on all policies or contracts which have been written on the lives of residents or on property in this state.

(2) Every domestic stock insurance company transacting the business of casualty or suretyship insurance shall pay to the state on or before the first day of March in each year 2% upon the gross premiums received during the preceding year on all policies or contracts which have been written on the lives of residents or on property in this state.

SECTION 213p. 76.33 of the statutes is created to read:

76.33 QUARTERLY INSTALMENTS. Payments made under ss. 76.30 (1), 76.32 (1) and 76.34 (2) shall be due on an estimated basis for all of calendar year 1969 on or before October 15, 1969. Thereafter, payments of quarterly instalments of the total estimated payment for the then current calendar year shall be due on or before April 15, June 15, September 15 and December 15. Effective January 1, 1970, every company shall make an annual return for the preceding calendar year on or before the first day of March setting forth such information as the commissioner of insurance may reasonably require on forms prescribed by him. On March 1, the company shall pay any additional amount due for the preceding calendar year; if there has been an overpayment it will be credited on the amount due April 15. If any company fails to make quarterly payments of at least one-fourth of either the total tax paid for the previous calendar year or 80% of the actual tax for the current calendar year, it shall be liable in addition to the amount due for interest in the amount of one per cent of the amount due and unpaid for each month or part of a month that the amount due together with any interest remains unpaid.

SECTION 213t. 76.34 (intro.) and (1), as affected by chapter 109, laws of 1969, of the statutes are amended to read:

76.34 (intro.) Every company, corporation or association transacting the business of life insurance within this state, excepting only such fraternal societies as have lodge organizations and insure the lives of their own members, and no others, shall, ~~on or before the first day of March, in each year~~, pay into the state treasury as an annual license fee for transacting such business the amounts following:

(1) If such company, corporation or association is organized under the laws of this state, it shall pay as an annual license fee 3.5% upon its gross income from all sources for the preceding calendar year excepting therefrom interest required to provide and maintain reserves according to the laws of this state, income from rents of real estate upon which said company, corporation or association has paid the taxes assessed thereon, and excepting also premiums collected on policies of insurance and contracts for annuities. No domestic company, corporation or association shall, however, in any year pay in the aggregate for license fee as prescribed herein and valuation fee as set forth in s. 200.13 (20) an amount in excess of the annual license fee which would have been payable by it in such year under sub. (2) had it been operating as a foreign company subject to said sub. (2). Any domestic company, corporation or association having in excess of \$750,000,000 of insurance in force as of December 31 of the preceding calendar year, excluding therefrom any reinsurance assumed on which premium taxes are payable by the ceding company, shall not pay less in the aggregate for a license fee as prescribed herein and valuation fee as set forth in s. 200.13 (20) than the amount of the annual license fee which would have been payable by it in such year under sub. (2) had it been operating as a foreign company subject to said sub. (2). *Payments hereunder shall be made on or before the first day of March in each year.*

SECTION 216m. Subchapter II of chapter 77 of the statutes is created to read:

#### SUBCHAPTER II.

#### REAL ESTATE TRANSFER FEE

77.21 DEFINITIONS. In this subchapter:

(1) "Conveyance" includes deeds and other instruments for the passage of ownership interests in real estate, including land contracts' vendee interests but excluding easements, wills or leases.

(2) "Register" means the register of deeds for the county in which particular real estate is located.

(3) "Value" means:

(a) In the case of any conveyance not a gift, the amount of the full actual consideration paid therefor or to be paid, including the amount of any lien or liens thereon; and

(b) In case of a gift, or any deed of nominal consideration or any exchange of properties, the estimated price the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and at prevailing general price levels.

77.22 IMPOSITION OF REAL ESTATE TRANSFER FEE. (1) CONVEYANCE. There is imposed on the grantor of real estate a real estate transfer fee at the rate of 10 cents for each \$100 of value or fraction thereof, on every conveyance not exempted or excluded under this subchapter. Such fee shall be collected by the register at the time the instrument of conveyance is submitted for recording. At the time of such submission the grantee or his duly authorized agent or other person acquiring an ownership interest under the instrument shall execute a return in such form as the secretary prescribes setting forth the value of the ownership interest transferred by the instrument, the amount of the fee payable and such other information as the secretary requires. The register shall enter the fee paid on the face of the deed or other instrument of conveyance before recording, and collection by him of the fee shall be a prerequisite to acceptance of the conveyance for recording. The register shall have no duty to determine either the correct value of the real estate transferred nor the validity of any exemption or exclusion claimed. If the transfer is not



subject to a fee as herein provided, the reason for exemption shall be stated on the face of the conveyance to be recorded by the reference to the proper subsection under s. 77.25.

(2) LAND CONTRACT. No fee shall be imposed on the recording of an original land contract. At the time of submission of the land contract the vendee or his duly authorized agent shall execute a return in such form as the secretary prescribes as a prerequisite to acceptance by the register for recording. The register shall enter the date of recording on the form. The returns accepted by the register shall be sent to the department of revenue by the 15th day of the month following the close of the month in which such land contracts were recorded.

77.23 DISPOSITION OF FEES AND RETURNS. On or before the 15th day of each month the register shall submit to the county treasurer transfer fees collected by him together with the returns filed in his office during the preceding month for the treasurer's transmission to the department of revenue under s. 77.24. The returns filed under this section and s.77.22 shall be deemed privileged information, for use in any proceeding involving the amount of the requisite fee or for use of the department and local assessors or their agents or employes and of governmental agencies acquiring real property for public purposes; but in a condemnation proceeding or an appeal from an assessment of real property, returns shall be open to inspection by the property owner or his agent. The department shall distribute information from such returns to local assessors.

77.24 DIVISION OF FEE. Fifty per cent of all fees collected under this subchapter shall be retained by the county and the balance shall be transmitted to the state. Remittances shall be made monthly by the county treasurers to the department of revenue by the 15th day of the month following the close of the month in which the fee was collected. The remittance to the department shall be accompanied by the returns executed under s. 77.22.

77.25 EXEMPTIONS FROM FEE. The fees imposed by this subchapter do not apply to a conveyance:

- (1) Prior to the effective date of this subchapter (1969).
- (2) To the United States or to this state or to any instrumentality, agency or subdivision of either.
- (3) Which confirms, corrects or reforms a conveyance previously recorded.
- (4) On sale for delinquent taxes or assessments.
- (5) On partition.
- (6) Pursuant to mergers of corporations.
- (7) By a subsidiary corporation to its parent for no consideration, nominal consideration or in sole consideration of cancellation, surrender or transfer of capital stock between parent and subsidiary corporation.
- (8) Between husband and wife or parent and child for nominal or no consideration.
- (9) Between agent and principal or trustee and beneficiary without actual consideration.
- (10) Solely in order to provide or release security for a debt or obligation.
- (11) By will, descent or survivorship.
- (12) Pursuant to or in lieu of condemnation.
- (13) Of real estate having a value of \$100 or less.
- (14) In confirmation of a recorded land contract upon which the fee herein imposed has previously been paid.

77.26 EXEMPTION FROM RETURN. No return is required with respect to conveyances exempt from the fees herein provided, except conveyances to the state or to political subdivisions which do not state, in money, the full consideration, or land contracts recorded under s. 77.22 (2).

77.27 PENALTY FOR FALSIFYING VALUE. Any person who intentionally falsifies value on a return required to be filed under this subchapter may for each such offense be fined not more than \$1,000 or imprisoned in the county jail not more than one year, or both.

77.28 REFUND OF FEES ERRONEOUSLY PAID. Fees erroneously paid hereunder may be refunded by the county treasurer. If 50% of the erroneous fee has been previously remitted to the state the county treasurer shall adjust his next payment to the state by such prior excess payment.

77.29 FEE FOR RECORDING. In any county in which the register of deeds is compensated on a fee basis, the county shall pay him an additional amount equal to 25% of the recording fees for all deeds or other instruments conveying real estate evidencing transfers subject to fee under this subchapter.

77.30 RULES. The secretary of revenue may adopt, pursuant to ch. 227, such rules as he deems necessary in the administration of this subchapter and may proceed under s. 73.03 (9) to enforce its provisions.

SECTION 217. Subchapter III (title) of chapter 77 of the statutes is amended to read:

### SUBCHAPTER III.

#### ~~SELECTIVE~~ GENERAL SALES AND USE TAX.

SECTION 218. 77.51 (3) and (4) of the statutes are amended to read:

77.51 (3) "Person" includes any natural person, firm, partnership, joint venture, joint stock company, association, public or private corporation, *the United States, the state of Wisconsin, including any unit or division thereof, any county, city, village, town, municipal utility, municipal power district or other governmental unit, cooperative, estate, trust, receiver, executor, administrator, any other fiduciary, and any representative appointed by order of any court or otherwise acting on behalf of others.*

(4) "Sale", "sale, lease or rental", "retail sale", "sale at retail", or equivalent terms include any one or all of the following: the transfer of the ownership of, title to, possession of, or enjoyment of ~~taxable~~ tangible personal property or services for use or consumption but not for resale ~~in any form~~ as ~~taxable~~ tangible personal property or services and includes:

(a) Any sale at an auction in respect to ~~taxable~~ tangible personal property which is sold to a successful bidder at the auction including a sale upon an agreement or understanding at the time of the sale that the property involved either will not be delivered to the successful bidder or that any amount which he may pay for the property pursuant to the sale will be returned to him. The tax shall be computed in such case upon the amount of the successful bid.

(b) The furnishing ~~and~~ or distributing of ~~taxable~~ tangible personal property or ~~taxable~~ services for a consideration by social clubs and fraternal organizations to their members or others.

(c) A transaction whereby the possession of ~~taxable~~ tangible personal property is transferred but the seller retains the title as security for the payment of the price.

(d) The delivery in this state of ~~taxable~~ tangible personal property by an owner or former owner thereof or by a factor, or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business in this state. The person making the delivery shall include the retail selling price of the property in his gross receipts.

SECTION 219. 77.51 (4) (f) to (k) of the statutes are created to read:

77.51 (4) (f) The furnishing, preparing or serving for consideration of food, meals, confections or drinks.

(g) A sale of tangible personal property to a contractor or subcontractor for use in the performance of contracts with the United States or its instrumentalities for the construction of improvements on or to real property.

(h) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer or of any publication.

(i) Sales of building materials, supplies and equipment to owners, contractors, subcontractors or builders for the erection of buildings or structures or the alteration, repair or improvement of real property. Such transactions are deemed retail sales in whatsoever quantity sold.

(j) The granting of possession of tangible personal property by a lessor to a lessee, or to another person at the direction of the lessee. Such a transaction is deemed a continuing sale in this state by the lessor for the duration of the lease as respects any period of time the leased property is situated in this state, irrespective of the time or place of delivery of the property to the lessee or such other person.

(k) Any sale of tangible personal property to a purchaser even though such property may be used or consumed by some other person to whom such purchaser transfers the tangible personal property without valuable consideration, such as gifts, and advertising specialties distributed gratis apart from the sale of other tangible personal property or service.

SECTION 220. 77.51 (4g) and (4r) of the statutes are created to read:

77.51 (4g) "Sale" does not include:

(a) The transfer of property to a corporation upon its organization solely in consideration for the issuance of its stock;

(b) The contribution of property to a newly formed partnership solely in consideration for a partnership interest therein;

(c) The transfer of property to a corporation, solely in consideration for the issuance of its stock, pursuant to a merger or consolidation;

(d) The distribution of property by a corporation to its stockholders as a dividend or in whole or partial liquidation;

(e) The distribution of property by a partnership to its partners in whole or partial liquidation; or

(f) Repossession of property by the seller from the purchaser when the only consideration is cancellation of the purchaser's obligation to pay the remaining balance of the purchase price.

(4r) A sale or purchase involving transfer of ownership of property shall be deemed to have been completed at the time and place when and where possession is transferred by the seller or his agent to the purchaser or his agent.

SECTION 221. 77.51 (5) of the statutes is repealed and recreated to read:

77.51 (5) "Tangible personal property" means all tangible personal property of every kind and description and includes electricity, natural gas, steam and water and also leased property affixed to realty if the lessor has the right to remove the property upon breach or termination of the lease agreement, unless the lessor of the property is also the lessor of the realty to which the property is affixed. The term also includes coins and stamps of the United States sold or traded as collectors' items above their face value.

SECTION 222. 77.51 (7) (a) of the statutes is amended to read:

77.51 (7) (a) Every seller who makes any ~~retail~~ sale of ~~taxable~~ tangible personal property, and every person engaged in the business of making ~~retail sales at auction of taxable tangible personal property owned by the person or others or taxable service.~~

SECTION 223. 77.51 (7) (am) of the statutes is created to read:

77.51 (7) (am) Any person making any retail sale of a motor vehicle, aircraft or boat registered, or required to be registered, under the laws of this state.

SECTION 224. 77.51 (7) (b) to (d) of the statutes are amended to read:

77.51 (7) (b) Every person engaged in the business of making sales of ~~taxable~~ tangible personal property for storage, use or consumption or in the business of making sales at auction of ~~taxable~~ tangible personal property owned by the person or others for storage, use or other consumption.

(c) When the department determines that it is necessary for the efficient administration of this subchapter to regard any salesmen, representatives, peddlers or canvassers as the agents of the dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the ~~taxable~~ tangible personal property sold by them, irrespective of whether they are making the sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers, the department may so regard them and may regard the dealers, distributors, supervisors or employers as retailers for purposes of this subchapter.

(d) Every wholesaler to the extent that he sells ~~taxable~~ tangible personal property to a person other than a seller as defined in sub. (9) provided such ~~seller~~ wholesaler is not expressly exempt from the sales tax on such sale or from collecting the ~~sales or~~ use tax on such sale.

SECTION 225. 77.51 (7) (i) to (k), (m) and (n) of the statutes are created to read:

77.51 (7) (i) A person selling materials or supplies to barbers, beauty shop operators or bootblacks for use by them in the performance of their services.

(j) A person selling materials and supplies to producers of X-ray films.

(k) As respects a lease, any person deriving rentals from a lease of tangible personal property situated in this state.

(m) A person selling tangible personal property to a veterinarian to be used or furnished by the veterinarian in the performance of services in some manner related to domestic animals, including pets or poultry.

(n) A person selling household furniture, furnishings, equipment, appliances or other items of tangible personal property to a landlord for use by tenants in leased or rented living quarters.

SECTION 226. 77.51 (7m) of the statutes is created to read:

77.51 (7m) Any person purchasing from a retailer as defined in sub. (7) shall be deemed the consumer of the tangible personal property or personal services purchased.

SECTION 227. 77.51 (8) and (9) of the statutes are amended to read:

77.51 (8) "Business" includes any activity engaged in by any person or caused to be engaged in by ~~him~~ any person with the object of gain, benefit or advantage, either direct or indirect, and includes also the furnishing and distributing of tangible personal property or taxable services for a consideration by social clubs and fraternal organizations to their members or others.

(9) "Seller" includes every person engaged in the business of selling, leasing or renting tangible personal property or selling, performing or furnishing services of a kind the gross receipts from the sale, lease or rental performance or furnishing of which are required to be included in the measure of the sales tax.

SECTION 228. 77.51 (10) of the statutes is repealed and recreated to read:

77.51 (10) "Occasional sales" includes:

(a) Isolated and sporadic sales of tangible personal property or taxable services where the infrequency, in relation to the other circumstan-

ces, including the sales price and the gross profit, support the inference that the seller is not pursuing a vocation, occupation or business or a partial vocation or occupation or part-time business as a vendor of personal property or taxable services. No sale of any tangible personal property or taxable service may be deemed an occasional sale if at the time of such sale the seller holds or is required to hold a seller's permit.

(b) Any transfer of all or substantially all the property held or used by a person in the course of such an activity when after such transfer the real or ultimate ownership of such property is substantially similar to that which existed before such transfer. For the purposes of this section, stockholders, bondholders, partners or other persons holding an interest in a corporation or other entity, are regarded as having the "real or ultimate ownership" of the property of such corporation or other entity.

(c) Sales of admissions or tickets by a neighborhood association, church, civic group, garden club, social club or similar organization to an event, including a meal, not involving professional entertainment, conducted by such organization, when such organization is not engaged in a trade or business and not otherwise required to have a seller's permit, and when no more than 3 such events were conducted by the organization in the previous calendar year and no more than 3 are anticipated during the current calendar year and such events do not fall on more than 7 different days within the calendar year.

(e) An auction which is the sale of personal farm property or household goods and not held at regular intervals.

SECTION 229. 77.51 (11) (a) (intro.) and 4 of the statutes are amended to read:

77.51 (11) (a) (intro.) "Gross receipts" means the total amount of the sale, lease or rental price, as the case may be, from sales at retail of taxable tangible personal property, or taxable services, valued in money, whether received in money or otherwise, without any deduction on account of the following:

4. Any tax included in or added to the purchase price, ~~except the federal retailers' excise tax which is imposed upon adding machines, calculators, typewriters and furs and items of taxable tangible personal property set forth in s. 77.52 (1) (a) 10, 11, 12 and 14, the federal amusement tax imposed upon the services set forth in s. 77.52 (2) (a) 2 and including the taxes imposed by ss. 78.01, 78.40, 139.02, 139.03, 139.31 and 139.60 and the federal motor fuel tax, including also any manufacturers' or importers' excise tax; but not including any tax imposed by the United States, any other tax imposed by this state or any tax imposed by any municipality of this state upon or with respect to retail sales whether imposed upon the retailer or the consumer if measured by a stated percentage of sales price or gross receipts or the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4. For purposes of the sales tax, if the retailer establish a retailer establishes to the satisfaction of the department that the sales tax imposed by this subchapter has been added to the total amount of the sales price and has not been absorbed by them him, the total amount of the sales price shall be deemed to be the amount received exclusive of the sales tax imposed.~~

SECTION 230. 77.51 (11) (b) 3 and 4 of the statutes are amended to read:

77.51 (11) (b) 3. In all transactions in which an article of taxable tangible personal property is traded toward the purchase of an article of greater value, the gross receipts shall be only that portion of the purchase price represented by the difference between the full purchase price of the article of greater value and the amount allowed for the article traded.

4. In the case of accounts which are found to be worthless and charged off for income tax purposes, a retailer is relieved from liability for sales

tax. A retailer who has previously paid the sales tax on such accounts may take as a deduction from the measure of the tax the amount found to be worthless and this deduction must be taken from the measure of the tax in the period in which said account is found to be worthless or within a reasonable time thereafter ~~not to exceed one year, pursuant to rules of the department.~~

SECTION 231. 77.51 (11) (c) 2 and 4 of the statutes are amended to read:

77.51 (11) (c) 2. Any services that are a part of the sale of ~~taxable~~ tangible personal property.

4. The price received for labor or services used in installing or applying the ~~taxable~~ tangible personal property sold ~~unless, except the price received for installing or applying property which, when installed or applied, will constitute an addition or capital improvement of real property and provided~~ such amount is separately set forth from the amount received for the ~~taxable~~ tangible personal property.

SECTION 232. 77.51 (11) (c) 5 of the statutes is created to read:

77.51 (11) (c) 5. If a lessor of tangible personal property purchased such property before or after the change from a selective to a general sales tax law and reimbursed his vendor for sales tax on the sale by such vendor to him, the tax due from such lessor on his rental receipts on and after September 1, 1969, may be offset by a credit equal to, but not in excess of, the tax otherwise due on the rental receipts from such property for the reporting period. The credit shall expire when the cumulative rental receipts both before, on and after September 1, 1969, equal the sales price upon which his vendor paid sales taxes to this state. Similarly if a purchaser of tangible personal property before or after such change has reimbursed his vendor for sales tax on the sale to him and subsequently, prior to making any use of the property other than retention, demonstration or display while holding it for sale or rental, makes a taxable sale of such property, the tax due on such taxable sale may be offset by the tax reimbursed.

SECTION 233. 77.51 (12) (a) (intro.) of the statutes is amended to read:

77.51 (12) (a) (intro.) "Sales price" means the total amount for which ~~taxable~~ tangible personal property is sold, leased or rented, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

SECTION 234. 77.51 (12) (a) 4 of the statutes is repealed and recreated to read:

77.51 (12) (a) 4. Any tax included in or added to the purchase price including the taxes imposed by ss. 78.01, 78.40, 139.02, 139.03, 139.31 and 139.60 and the federal motor fuel tax and including also any manufacturers' or importers' excise tax; but not including any tax imposed by the United States, any other tax imposed by this state, or any tax imposed by any municipality of this state upon or with respect to retail sales whether imposed on the retailer or consumer, if measured by a stated percentage of sales price or gross receipts, and not including the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4.

SECTION 235. 77.51 (12) (b) 4 and (c) 1 and 2 of the statutes are amended to read:

77.51 (12) (b) 4. In all transactions in which an article of ~~taxable~~ tangible personal property is traded toward the purchase of an article of greater value, the sales price shall be only that portion of the purchase price represented by the difference between the full purchase price of the article of greater value and the amount allowed for the article traded.

(c) 1. Any services that are a part of the sale of ~~taxable~~ tangible personal property;

2. The amount charged for labor or services rendered in the ~~installa-  
tion~~ *installing* or ~~in~~ *applying* the ~~taxable~~ tangible personal property sold ~~unless, except the price received for installing or applying property~~ *which, when installed or applied, will constitute an addition or capital improvement of real property and provided such amount is separately set forth from the amount charged for the* ~~taxable~~ tangible personal property.

SECTION 236. 77.51 (13) (a) of the statutes is amended to read:

77.51 (13) (a) Any transfer of title, possession, ownership, enjoyment, or use by: cash or credit transaction, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatever of ~~taxable~~ tangible personal property for a consideration;

SECTION 237. 77.51 (14) to (19) of the statutes are amended to read:

77.51 (14) "Storage" includes any keeping or retention in this state for any purpose except sales in the regular course of business or subsequent use solely outside this state of ~~taxable~~ tangible personal property purchased from a retailer.

(15) "Use" includes the exercise of any right or power over ~~taxable~~ tangible personal property incident to the ownership, possession or enjoyment of that property, *including installation or affixation to real property and including the possession of, or the exercise of any right or power over tangible personal property by a lessee under a lease*, except that it does not include the sale or rental of that property in the regular course of business.

(16) "Storage" and "use" do not include the keeping, retaining or exercising any right or power over ~~taxable~~ tangible personal property ~~for the purpose of subsequently transporting it outside the state for use thereafter solely outside the state, or for the purpose of being processed, fabricated, or manufactured into, attached to or incorporated into other property to be transported outside the state and thereafter used solely outside the state.~~

(17) The sales tax applies to the receipts of operators of vending machines located on army, navy or air force installations in this state and dispensing tangible personal property of a kind ~~the gross receipts from the retail sale of which are subject to tax.~~ This subsection shall not be deemed to require payment of sales tax measured by receipts of such operators who lease the machines to exchanges of the army, air force, navy or marine corps which acquire title to and sell the merchandise through the machines to authorized purchasers from such exchanges. The term "operator" as used in this subsection, means any person who owns or possesses vending machines and who controls the operations of the machines as by placing the merchandise therein or removing the coins therefrom, and who has access thereto for any purpose connected with the sale of merchandise through the machines, and whose compensation is based, in whole or in part, upon receipts from sales made through such machines.

(18) "Contractors" and "subcontractors" are the consumers of ~~tax-  
able~~ tangible personal property used by them in ~~fulfilling real property construction contracts activities~~ *fulfilling real property construction activities* and the sales and use tax applies to the sale of ~~taxable~~ tangible personal property to them. *A contractor engaged primarily in real property construction activities may use resale certificates only with respect to purchases of property which he has sound reason to believe he will sell to customers for whom he will not perform real property construction activities involving the use of such property.*

(19) "Department" means the ~~Wisconsin~~ department of ~~taxation~~ *revenue*, its duly authorized employees and agents.

SECTION 238. 77.51 (21), (22), (22m) and (23) to (27) of the statutes are created to read:

77.51 (21) "Medicines" as used in s. 77.54 (14) means any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease and which is commonly recognized as a substance or preparation intended for such use; but "medicines" do not include:

(a) Any auditory, prosthetic, ophthalmic or ocular device or appliance.  
(b) Articles which are in the nature of splints, bandages, pads, compresses, supports, dressings, instruments, apparatus, contrivances, appliances, devices or other mechanical, electronic, optical or physical equipment or article or the component parts or accessories thereof.

(c) Any alcoholic beverage the manufacture, sale, purchase, possession or transportation of which is licensed or regulated under the laws of this state.

(22) For purposes of s. 77.54 (14), insulin furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed dispensed on prescription.

(22m) For purposes of s. 77.54 (14) hospital has the meaning ascribed to it in s. 140.24 (1).

(23) "Lease" includes rental, hire and license.

(24) With respect to the services covered by s. 77.52 (2), no part of the charge for the service may be deemed a sale or rental of tangible personal property.

(25) "Printing" and "imprinting" include lithography, photolithography, rotogravure, gravure, letterpress, silk screen printing, multilithing, multigraphing, mimeographing, photostating, steel die engraving and similar processes.

(26) For purposes of subs. (11) (a) 4 and (12) (a) 4 a tax shall be deemed "imposed upon or with respect to retail sales" only if the retailer is the person who is required to make the payment of the tax to the governmental unit levying the tax.

(27) For purposes of s. 77.54 (6) (a) "manufacturing" is the production by machinery of a new article with a different form, use and name from existing materials by a process popularly regarded as manufacturing.

SECTION 239. 77.52 (1) (intro.) of the statutes is amended to read:

77.52 (1) (intro.) For the privilege of selling, leasing or renting the tangible personal property ~~herein described, including accessories, components, attachments, parts, supplies and materials,~~ at retail a tax is hereby imposed upon all retailers at the rate of ~~3 per cent~~ % of the gross receipts from the sale, lease or rental of ~~such~~ tangible personal property, ~~including accessories, components, attachments, parts, supplies and materials,~~ sold, leased or rented at retail in this state on or after February 1, 1962; *but beginning on the effective date of this amendment (1969) the rate of the tax hereby imposed shall be 4%.*

SECTION 240. 77.52 (1) (a) of the statutes is repealed.

SECTION 240m. 77.52 (2) (intro.) of the statutes is amended to read:

77.52 (2) (intro.) For the privilege of selling, performing or furnishing the services herein described at retail in this state to consumers or users, a tax is hereby levied and imposed upon all persons selling, performing, or furnishing such services at the rate of ~~3 per cent~~ % of the gross receipts from the sale, performance, or furnishing of such services on or after February 1, 1962; *but beginning on the effective date of this amendment (1969) the rate of the tax hereby imposed shall be 4%.*

SECTION 241. 77.52 (2) (a) 2, 3, 6 and 7 of the statutes are amended to read:

77.52 (2) (a) 2. The sale of admissions to places of amusement, athletic entertainment or recreational events or places and the furnishing, for dues, fees or other considerations, the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment,



athletic or recreational devices or facilities. ~~The sale of admissions to motion picture theaters costing 75 cents or less shall not be taxed;~~

3. The sale of intrastate telegraph services to ~~business, industrial, professional and commercial users;~~

6. Laundry, dry cleaning, pressing and dyeing services, except when performed ~~on or after August 15, 1963,~~ on raw materials or goods in process destined for sale and except when the service is performed by the customer through the use of coin-operated, self-service machines.

7. Photographic services including the processing, printing and enlarging of film as well as the service of photographers for the taking, reproducing and sale of photographs, ~~except all commercial photographic services exclusively used or performed for advertising purposes on or after January 1, 1964.~~

SECTION 242. 77.52 (2) (a) 8 of the statutes is renumbered 77.52 (2) (a) 10 and amended to read:

77.52 (2) (a) 10. *Except for installing or applying tangible personal property which, when installed or applied, will constitute an addition or capital improvement of real property, the repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection and maintenance of all items of taxable tangible personal property unless, at the time of such repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection or maintenance, a sale in this state of the type of property repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected or maintained would have been exempt to the customer from sales taxation under this subchapter. For purposes of this paragraph, the following items shall be deemed to have retained their character as tangible personal property, regardless of the extent to which any such item is fastened to, connected with or built into real property: furnaces, boilers, stoves, ovens, including associated hoods and exhaust systems, heaters, air conditioners, humidifiers, dehumidifiers, refrigerators, coolers, freezers, water pumps, water heaters, water conditioners and softeners, clothes washers, clothes dryers, dishwashers, garbage disposal units, radios and radio antennas, incinerators, television receivers and antennas, record players, tape players, juke boxes, vacuum cleaners, furniture and furnishings, carpeting and rugs, bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps, electronic dust collectors, grills and rotisseries, bar equipment, intercoms, recreational, sporting, gymnasium and athletic goods and equipment including by way of illustration but not of limitation bowling alleys, golf practice equipment, pool tables, punching bags, ski tows and swimming pools; office, restaurant and tavern type equipment including by way of illustration but not of limitation lamps, chandeliers, and fans, venetian blinds, canvas awnings, office and business machines, ice and milk dispensers, beverage-making equipment, vending machines, soda fountains, steam warmers and tables, compressors, condensing units and evaporative condensers, pneumatic conveying systems; laundry, dry cleaning, and pressing machines, power tools, burglar alarm and fire alarm fixtures, electric clocks and electric signs. "Service" does not include services performed by veterinarians.*

SECTION 243. 77.52 (2) (a) 9 and 11 of the statutes are created to read:

77.52 (2) (a) 9. Parking or providing parking space for motor vehicles and aircraft for a consideration and docking or providing storage space for boats for a consideration, except when provided by a governmental unit.

11. The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish directly or indirectly the materials used in the producing, fabricating, processing, printing or imprinting.

SECTION 244. 77.52 (5), (6), (7), (9) and (11) to (16) of the statutes are amended to read:

77.52 (5) The department may by rule provide that the amount collected by the retailer from the consumer or user in reimbursement of the *retailer's tax* be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

(6) A retailer is relieved from liability for sales tax insofar as the measure of the tax is represented by accounts which have been found to be worthless and charged off for income tax purposes. If the retailer has previously paid the tax, he may, under rules prescribed by the department, take as a deduction from the measure of the tax the amount found worthless and charged off for income tax purposes. *If any such accounts are thereafter collected in whole or in part by the retailer, the amount as collected shall be included in the first return filed after such collection and the tax paid with the return.*

(7) Every person desiring to ~~engage in or conduct business~~ *operate* as a seller within this state shall file with the department an application for a permit for each place of ~~business operations~~. Every application for a permit shall be made upon a form ~~prescribed~~ *prescribed* by the department and shall set forth the name under which the applicant ~~transacts or intends to transact business~~ *operate*, the location of his place of ~~business operations~~, and such other information as the department requires. The application shall be signed by the owner if a sole proprietor; in the case of sellers other than sole proprietors, the application shall be signed by the person authorized to act on behalf of such sellers.

(9) After compliance with subs. (7) and (8) and s. 77.61 (2) by the applicant, the department shall grant and issue to each applicant a separate permit for each place of ~~business operations~~ within the state. A permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of ~~business operations~~ at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

(11) Whenever any person fails to comply with any provision of this ~~section subchapter~~ relating to the sales tax or any rule of the department relating to the sales tax adopted under this ~~section subchapter~~, the department upon hearing, after giving the person 10 days' notice in writing specifying the time and place of hearing and requiring him to show cause why his permit should not be revoked, may revoke or suspend any one or more of the permits held by the person. The department shall give to the person written notice of the suspension or revocation of any of his permits. The notices herein required may be served personally or by mail in the manner prescribed for service of notice of a deficiency determination. The department shall not issue a new permit after the revocation of a permit unless it is satisfied that the former holder of the permit will comply with the provisions of this ~~section subchapter~~ and the rules of the department relating to the sales tax. ~~The department shall not issue a new permit after a permit has been revoked for the third time within any 2 year period except upon payment by the former holder of the permit of a fee of \$25. When giving notice of the second revocation the department shall also notify the person that if his permit is again revoked within 2 years from the date of the first revocation he shall pay a fee of \$25 for a new permit after such third revocation. In the event of additional revocation the 2 year period shall commence to run from the date of the first revocation of the permit for the issuance of which the fee of \$25 was paid.~~

(12) A person who ~~engages in business~~ *operates* as a seller in this state without a permit or after a permit has been suspended, and each officer of any corporation, partnership member or other person authorized to act on behalf of a seller ~~which who so engages in business~~ *operates*, is

guilty of a misdemeanor. *Permits shall be held only by persons actively operating as sellers of tangible personal property or taxable services. Any person not so operating shall forthwith surrender his permit to the department for cancellation. The department may revoke the permit of a person found not to be actively operating as a seller of tangible personal property or taxable services.*

(13) For the purpose of the proper administration of this section and to prevent evasion of the sales tax it shall be presumed that all ~~gross~~ receipts are subject to the tax until the contrary is established. The burden of proving that a sale of ~~taxable~~ tangible personal property or services is not a *taxable* sale at retail is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property or service is purchased for resale or is otherwise exempt.

(14) The certificate referred to in sub. (13) relieves the seller from the burden of proof only if *a)* taken in good faith from a person who is engaged ~~in the business of selling taxable~~ *as a seller* of tangible personal property or *taxable* services and who holds the permit provided for in sub. (9) and who, at the time of purchasing the ~~taxable~~ tangible personal property or services, intends to sell it in the regular course of ~~business operations~~ or is unable to ascertain at the time of purchase whether the property or service will be sold or will be used for some other purpose, or *b)* *if taken in good faith from a person claiming exemption.* The certificate shall be signed by and bear the name and address of the purchaser, and shall indicate the general character of the ~~taxable~~ tangible personal property or service sold by the purchaser ~~in the regular course of business~~ *and the basis for the claimed exemption.* The certificate shall be in such form as the department prescribes.

(15) If a purchaser who gives a *resale* certificate makes any use of the property other than retention, demonstration or display while holding it for sale, *lease or rental* in the regular course of ~~business~~ *his operations*, the use shall be taxable to the purchaser under s. 77.53 as of the time the property is first used by him, and the sales price of the property to him shall be the measure of the tax. Only when there is an unsatisfied use tax liability on this basis shall the seller be liable for sales tax with respect to the sale of the property to the purchaser. ~~If the sole use of the property, other than retention, demonstration or display in the regular course of business, is the rental of the property while holding it for sale, the purchaser may elect to include in his gross receipts the amount of the rental charge rather than the sales price of the property to him.~~

(16) Any person who gives a resale certificate for ~~taxable~~ property or services which he knows at the time of purchase is not to be resold by him in the regular course of ~~business~~ *his operation as a seller* for the purpose of evading payment to the seller of the amount of the tax applicable to the transaction is guilty of a misdemeanor. *Any person certifying to the seller that the sale of property or taxable service is exempt, knowing at the time of purchase that it is not exempt, for the purpose of evading payment to the seller of the amount of the tax applicable to the transaction, is guilty of a misdemeanor.*

SECTION 245. 77.53 (1), (2), (3) and (9) of the statutes are amended to read:

77.53 (1) An excise tax is hereby levied and imposed on the storage, use or other consumption in this state of the ~~taxable~~ tangible personal property ~~and or taxable~~ services described in s. 77.52 purchased from any retailer on or after February 1, 1962, ~~for storage, use or other consumption in this state~~ at the rate of 3 ~~per cent~~ % of the sales price of the property or *taxable* services; *but beginning on the effective date of this amendment (1969) the rate of the tax hereby imposed shall be 4%.*

(2) Every person storing, using or otherwise consuming in this state ~~taxable~~ tangible personal property purchased from a retailer is liable for

the tax imposed by this section. His liability is not extinguished until the tax has been paid to this state ~~except that~~, but a receipt *with the tax separately stated* from a retailer engaged in business in this state or from a retailer who is authorized by the department, under such rules as it prescribes, to collect the tax and who is regarded as a retailer engaged in business in this state for purposes of the tax imposed by this section given to the purchaser pursuant to sub. (3) is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

(3) Every retailer engaged in business in this state and making sales of ~~taxable~~ tangible personal property for *delivery into this state or with knowledge directly or indirectly that the property is intended* for storage, use or other consumption in this state, shall, at the time of making the sales or, if the storage, use or other consumption of the tangible personal property is not then taxable hereunder, at the time the storage, use or other consumption becomes taxable, collect the tax from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the department. "Retailer engaged in business in this state" as used in this subsection and in sub. (2), unless otherwise limited by federal statute, means any of the following:

(a) Any retailer *owning any real property in this state or leasing or renting out any tangible personal property located in this state or* maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary, or agent, by whatever name called, an office, place of distribution, sales or sample room or place, warehouse or storage place or other place of business in this state.

(b) Any retailer having any representative, agent, salesman, canvasser or solicitor operating in this state under the authority of the retailer or its subsidiary for the purpose of selling, delivering or the taking of orders for any ~~taxable~~ tangible personal property.

(9) Every retailer selling ~~taxable~~ tangible personal property for storage, use or other consumption in this state shall register with the department and give the name and address of all agents operating in this state, the location of all distribution or sales houses or offices or other places of business in this state, and such other information as the department requires.

SECTION 246. 77.53 (9m) of the statutes is created to read:

77.53 (9m) Any person who is not otherwise required to collect any tax imposed by this subchapter and who makes sales to persons within this state of tangible personal property or taxable services the use of which is subject to tax under this subchapter may, if he so elects, register with the department, under such terms and conditions as the department imposes, and thereby be authorized and required to collect, report and remit to the department the use tax imposed by this subchapter.

SECTION 247. 77.53 (10) to (12) and (14) to (17) of the statutes are amended to read:

77.53 (10) For the purpose of the proper administration of this section and to prevent evasion of the use tax and the duty to collect the use tax, it is presumed that ~~taxable~~ tangible personal property or *taxable services* sold by any person for delivery in this state is sold for storage, use or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property or *taxable service* is purchased for resale, or otherwise exempt from the tax.

(11) The certificate referred to in sub. (10) relieves the person selling the property from the burden of proof only if *a)* taken in good faith from a person who is engaged in the business of selling ~~taxable~~ as a seller of tangible personal property or *taxable services* and who holds the permit

provided for by s. 77.52 (9) and who, at the time of purchasing the ~~taxable~~ tangible personal property or ~~taxable service~~, intends to sell it in the regular course of ~~business operations~~ or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose, or b) if taken in good faith from a person claiming exemption. The certificate shall be signed by and bear the name and address of the purchaser, shall indicate the number of the permit issued to the purchaser and the general character of ~~taxable~~ tangible personal property or ~~taxable service~~ sold by the purchaser in the regular course of ~~business~~ and the basis for the claimed exemption. The certificate shall be substantially in such form as the department prescribes.

(12) If a purchaser who gives a certificate makes any storage or use of the ~~taxable~~ property other than retention, demonstration or display while holding it for sale in the regular course of ~~business operations as a seller~~, the storage or use is taxable as of the time the property is first so stored or used. If the sole use of the property, other than retention, demonstration or display in the regular course of business, is the rental of the property while holding it for sale, the purchaser may elect to pay the tax on the use measured by the amount of the rental charged rather than the sale price of ~~taxable~~ property to him.

(14) It is presumed that ~~taxable~~ tangible personal property shipped or brought to this state by the purchaser on or after February 1, 1962, was purchased from or serviced by a retailer on or after February 1, 1962, ~~for storage, use or other consumption in this state.~~

(15) On and after February 1, 1962, it shall be further presumed that ~~taxable~~ tangible personal property delivered outside this state to a purchaser known by the retailer to be a resident of this state was purchased from a retailer for storage, use or other consumption in this state and stored, used or otherwise consumed in this state. This presumption may be controverted by a statement in writing, signed by the purchaser or his authorized representative, and retained by the seller that the property was purchased for use at a designated point outside this state. This presumption may also be controverted by other evidence satisfactory to the department that the property was not purchased for storage, use or other consumption in this state.

(16) If the purchase, rental or lease of ~~taxable~~ tangible personal property subject to the tax imposed by this section was subject to a sales tax by another state or the District of Columbia in which said purchase was made, the amount of such sales tax so paid such other state shall be applied as a credit against and deducted from the tax, to the extent thereof, imposed by this section. For purposes of this subsection, "sales tax" shall include a use or excise tax imposed on the use of tangible personal property by the state in which the sale occurred.

(17) This section shall not apply to tangible personal property purchased outside this state by a visitor to this state and imported for his use while in this state (other than motor vehicles, boats and airplanes registered or required to be registered in this state) and brought into this state by a nondomiciliary for his own storage, use or other consumption while temporarily within this state when such property is not stored, used or otherwise consumed in this state in the conduct of a trade, occupation, business or profession or in the performance of personal services for wages or fees.

SECTION 248. 77.53 (18) of the statutes is created to read:

77.53 (18) This section shall not apply to the storage, use or other consumption in this state of household goods for personal use, including motor vehicles, purchased by a nondomiciliary of this state outside this state 90 days or more before bringing such goods into this state in connection with a change of domicile to this state, when such goods are brought into this state on or after September 1, 1969.

SECTION 249. 77.54 (2) of the statutes is amended to read:

77.54 (2) The gross receipts from sales of and the storage, use or other consumption of tangible personal property becoming an ingredient or component part of an article of ~~taxable~~ tangible personal property or which is consumed or destroyed or loses its identity in the manufacture of tangible personal property in any form destined for sale, ~~and the gross receipts from selling, performing or furnishing services thereon~~ but this exemption shall not include fuel or electricity.

SECTION 250. 77.54 (3) of the statutes is repealed and recreated to read:

77.54 (3) The gross receipts from the sales of and the storage, use or other consumption of tractors and machines, including accessories, attachments and parts therefor, used directly in farming, including dairy farming, agriculture, horticulture or floriculture, but excluding automobiles, trucks, and other motor vehicles for highway use, when engaged in by the purchaser or user as a business enterprise, but the purchaser of property exempt under this subsection shall be liable for use tax on the sales price of such property at the time any more than nominal other use, including job contracting, is made of such property.

SECTION 251. 77.54 (3m) of the statutes is created to read:

77.54 (3m) The gross receipts from sales of and the storage, use or other consumption of seeds for planting, plants, feed, fertilizer, soil conditioners, sprays, pesticides, fungicides, breeding and other livestock, poultry, farm work stock, and containers for fruits, vegetables and grain used exclusively in farming, including dairy farming, agriculture, horticulture or floriculture when engaged in by the purchaser or user as a business enterprise.

SECTION 252. 77.54 (4) and (5) (a) and (b) of the statutes are amended to read:

77.54 (4) Gross receipts from the sale of tangible personal property, and the storage, use or other consumption in this state of tangible personal property which is the subject of any such sale, by any elementary school, or secondary school, ~~college or university~~ exempted as such from payment of income tax under ch. 71, whether public or private, ~~or by any school district, student organization, or parent teacher association directly affiliated with any such institution where the entire net proceeds therefrom are expended for educational purposes.~~

(5) (a) Aircraft, including accessories, attachments and parts therefor, sold to persons using such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government, or sold to any foreign government for use by such government outside this state and aircraft, motor vehicles or truck bodies sold to persons who are not residents of this state and who will not use such aircraft, motor vehicles or trucks for which the truck bodies were made in this state otherwise than in the removal of such aircraft, motor vehicles or trucks from this state.

(b) Motor trucks, truck tractors, road tractors, busses, trailers and semitrailers, and accessories, attachments, parts, supplies and materials therefor, sold to common or contract carriers who use such motor trucks, truck tractors, road tractors, busses, trailers and semitrailers exclusively as common or contract carriers, including the urban mass transportation of passengers as defined in s. 71.18 (2) (a).

SECTION 253. 77.54 (5) (c) of the statutes is repealed.

SECTION 254. 77.54 (6) of the statutes is repealed and recreated to read:

77.54 (6) The gross receipts from the sale of and the storage, use or other consumption of:

(a) Specific machinery and processing equipment and repair parts or replacements thereof, exclusively designed and made for and specifically used by a manufacturer in manufacturing tangible personal property.

(b) Containers, labels, sacks, cans, boxes, drums, bags or other packaging and shipping materials for use in packing, packaging or shipping tangible personal property, provided such items are used by the purchaser to transfer merchandise to his customers.

(c) Coal, oil, gas and nuclear material converted to electric energy by utilities.

SECTION 255. 77.54 (7) of the statutes is amended to read:

77.54 (7) The occasional sales of ~~taxable~~ tangible personal property and services and the storage, use or other consumption in this state of ~~taxable~~ tangible personal property, the transfer of which to the purchaser is an occasional sale, except that the exemption herein provided shall, in the case of motor vehicles, boats or aircraft *registered or required to be registered in this state*, be limited to motor vehicles, boats or aircraft transferred to the spouse, mother, father or child of the transferor and then only if such motor vehicle, boat or aircraft has been previously registered in this state in the name of the transferor *and the person selling is not engaged in the business of selling the type of property for which exemption is claimed.*

SECTION 256. 77.54 (9) (intro.) and (a) of the statutes are consolidated and amended to read:

77.54 (9) The gross receipts from sales of tickets or admissions to ~~(a)~~ public and private elementary and secondary school activities ~~and religious or charitable activities~~, where the entire net proceeds therefrom are expended for educational, religious or charitable purposes.

SECTION 257. 77.54 (9) (b) and (c) of the statutes are repealed.

SECTION 258. 77.54 (9a) of the statutes is amended to read:

77.54 (9a) The gross receipts from sales to, and the storage, use or other consumption of ~~taxable~~ tangible personal property, *including accessories, parts and supplies*, and services by ~~+~~ this state or any agency thereof, or any county, municipality as defined in s. 66.901 (2), school district or other political subdivision; any corporation, community chest fund, foundation or association organized and operated exclusively for religious, charitable, scientific or educational purposes, or for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder, shareholder, member or corporation.

SECTION 259. 77.54 (10) of the statutes is repealed.

SECTION 260. 77.54 (11) to (24) of the statutes are created to read:

77.54 (11) The gross receipts from the sales of and the storage, use or other consumption in this state of motor fuel or special fuel, subject to taxation under ch. 78, regardless of whether refundable pursuant to s. 78.75.

(12) The gross receipts from the sales of and the storage, use or other consumption in this state of rail freight or passenger cars, locomotives or other rolling stock used in railroad operations, or accessories, attachments, parts or fuel therefor.

(13) The gross receipts from the sales of and the storage, use or other consumption in this state of commercial vessels and barges of 50-ton burden or over primarily engaged in interstate or foreign commerce or commercial fishing, and the accessories, attachments, parts and fuel therefor.

(14) The gross receipts from the sales of and the storage, use or other consumption in this state of medicines:

(a) Prescribed for the treatment of a human being by a person authorized to prescribe the medicines, and dispensed on prescription filled by a registered pharmacist in accordance with law;

(b) Furnished by a licensed physician, surgeon, podiatrist or dentist to his own patient for treatment of the patient;

(c) Furnished by a hospital for treatment of any person pursuant to the order of a licensed physician, surgeon, podiatrist or dentist;

(d) Sold to a licensed physician, surgeon, podiatrist, dentist or hospital for the treatment of a human being; or

(e) Sold to this state or any political subdivision or municipal corporation thereof, for use in the treatment of a human being; or furnished for the treatment of a human being by a medical facility or clinic maintained by this state or any political subdivision or municipal corporation thereof.

(15) The gross receipts from the sale of and the storage, use or other consumption of newspapers and periodicals regularly issued at average intervals not exceeding 3 months.

(16) The gross receipts from the sale of and the storage, use or other consumption of fire trucks and fire fighting equipment, including accessories, attachments, parts and supplies therefor, sold to volunteer fire departments.

(17) The gross receipts from the sales of and the storage, use or other consumption of water when delivered through mains.

(18) The sale of material purchased by persons engaged in the business of constructing, altering, repairing or improving real estate for others when the material so purchased by such persons is affixed and made a structural part of real estate or used and completely consumed in the fulfillment of a written contract, when the contract is either at a fixed price not subject to change or modification or entered into pursuant to the obligation of a formal written bid which cannot be altered or withdrawn, which contract was entered into or which bid was made before September 1, 1969, shall be exempt from taxation under this subchapter, but only with respect to material which did not constitute taxable tangible personal property for purposes of the Wisconsin selective sales and use tax law.

(19) When the lease or rental of an item of property or service was previously exempt from taxation or not taxed under this subchapter and subsequently becomes taxable hereunder and as of the date it becomes taxable the item is under an existing lease pursuant to which the lessor is unconditionally obligated to lease the property for an amount fixed in such existing lease, the lessor shall be exempt from sales tax on the rental receipts until such lease is terminated, extended, renewed or modified. During such period, however, the lessee shall be subject to use tax measured by his rental payments under such lease.

(20) Except as provided in par. (c), there are exempt from the taxes imposed by this subchapter the gross receipts from the sales of, and the storage, use or other consumption of, food, food products and beverages for human consumption.

(a) "Food", "food products" and "beverages" include, by way of illustration and not of limitation, milk and milk products, cereal and cereal products (meal, grits, flour, bread and other bakery products), meats and meat products, fish and fish products, seafoods, poultry and poultry products, vegetables and vegetable juices, fruits and fruit juices as defined in ch. 97, canned goods (including jams, jellies and preserves), nuts, berries, melons, sugar, salt, coffee, coffee substitutes, tea, cocoa, condiments, spices, spreads, relishes, desserts, flavoring, oleomargarine, shortening, candy, confections, dietary foods, health supplements, or any combination of the above.

(b) "Food", "food products" and "beverages" do not include:



1. Medicines, tonics, vitamins and medicinal preparations in any form.
2. Fermented malt beverages as defined in s. 66.054 (1) (j).
3. Intoxicating liquors as defined in s. 139.01 (4).
4. Soda water beverages as defined in ch. 97, bases, concentrates and powders intended to be reconstituted by consumers to produce soft drinks, and fruit drinks and -ades not defined as fruit juices in ch. 97.

(c) 1. The gross receipts from sales of meals, food, food products and beverages sold by any person, organization or establishment for direct consumption on the premises are taxable, except as provided in subd. 4.

2. The gross receipts from sales by any person, organization or establishment of the following items for off-premises consumption are taxable:

- a. Meals and sandwiches, whether heated or not.
- b. Heated food or heated beverages.
- c. Soda fountain items such as sundaes, milk shakes, malts, ice cream cones and sodas.
- d. Candy, chewing gum, lozenges, popcorn and confections.

3. Taxable gross receipts shall include cover, minimum, entertainment, service or other charges made to patrons or customers.

4. Taxable sales shall not include meals, food, food products or beverages sold by hospitals, sanitoriums, nursing homes or day care centers registered under ch. 48.

5. For purposes of subd. 1, "premises" shall be construed broadly, and, by way of illustration but not limitation, shall include the lobby, aisles and auditorium of a theater or the seating, aisles and parking area of an arena, rink or stadium or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where served. Vending machine premises shall include the room or area in which located.

(21) The gross receipts from the sales of and the storage, use or other consumption of caskets and burial vaults for human remains.

(22) The gross receipts from the sales of or the storage, use or other consumption of:

(a) Artificial devices individually designed, constructed or altered solely for the use of a particular crippled person so as to become a brace, support, supplement, correction or substitute for the bodily structure including the extremities of the individual.

(b) Artificial limbs, artificial eyes, hearing aids and other equipment worn as a correction or substitute for any functioning portion of the body.

(c) Artificial teeth sold by a dentist.

(d) Eye glasses when especially designed or prescribed by an ophthalmologist, physician, oculist or optometrist for the personal use of the owner or purchaser.

(e) Crutches and wheelchairs for the use of invalids and crippled persons.

(23) The gross receipts from the sale of or the storage, use or other consumption of cigarettes.

(23m) The gross receipts from the sale, lease or rental of or the storage, use or other consumption of motion picture theater film and advertising materials related thereto, sold, leased or rented to a motion picture theater.

(24) The gross receipts from the sale of and the storage, use or other consumption of apparatus, equipment and electrical instruments, other than station equipment, in central offices of telephone companies, used in transmitting traffic and operating signals.

SECTION 261. 77.55 (1) (intro.), (2) and (3) of the statutes are amended to read:

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77.55 (1) (intro.) There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any ~~taxable~~ tangible personal property or services to:

(2) There are exempted from the computation of the amount of the sales tax the gross receipts from sales of ~~taxable~~ tangible personal property to a common or contract carrier, shipped by the seller via the purchasing carrier under a bill of lading whether the freight is paid in advance, or the shipment is made freight charges collect, to a point outside this state and the property is actually transported to the out-of-state destination for use by the carrier in the conduct of its business as a carrier.

(3) There are exempted from the computation of the amount of the sales tax the gross receipts from sales of ~~taxable~~ tangible personal property purchased for use solely outside this state and delivered to a forwarding agent, export packer, or other person engaged in the business of preparing goods for export or arranging for their exportation, and actually delivered to a port outside the continental limits of the United States prior to making any use thereof.

SECTION 262. 77.56 (1) of the statutes is amended to read:

77.56 (1) The storage, use or other consumption in this state of property, the gross receipts from the sale of which are ~~required to be included reported to the department~~ in the measure of the sales tax, is exempted from the use tax.

SECTION 263. 77.57 of the statutes is amended to read:

77.57 If a purchaser certifies in writing to a seller that the property purchased will be used in a manner or for a purpose entitling the seller to regard the gross receipts from the sale as exempted by this subchapter from the computation of the amount of the sales tax, and uses the property in some other manner or for some other purpose, the purchaser shall be liable for payment of sales tax as if he were a retailer making a retail sale of the property at the time of such use, and the cost of the property to him shall be deemed the gross receipts from such retail sale. *The tax shall be measured by the sales price of the property to the purchaser, but if the taxable use first occurs more than 6 months after the sale to the purchaser, he may use as the measure of the tax either such sales price or the fair market value of the property at the time the taxable use first occurs.*

SECTION 264. 77.58 (2) (a) of the statutes, as affected by chapter 55, laws of 1969, is repealed and recreated to read:

77.58 (2) (a) In addition to any other returns, each retailer shall also file an "annual information return" covering the preceding calendar year or fiscal year if the retailer files his Wisconsin income tax return on that basis. Such return shall be due on the due date of the retailer's Wisconsin income tax return and, if exempt therefrom, on or before the 15th day of the 4th month of the year following the close of the calendar or fiscal year. The total annual receipts of the business as reported on the income tax return, and as reported for sales tax purposes, must be shown and any difference reconciled but such reconciliation shall not apply to a corporation authorized to do and doing business in 2 or more states. All deductions and exemptions claimed to arrive at sales subject to tax must be itemized. Additional information may be required when deemed necessary by the department for the proper administration of the law. Overpayments or underpayments of tax disclosed by such return are subject to interest from the due date of the monthly or quarterly return. Any person failing to file such return on or before the due date shall be assessed a penalty of \$5 and any person failing to file such return within 60 days of receipt of a notice to file from the department shall be assessed an additional penalty of \$25, which penalties may be collected as sales taxes are collected.

SECTION 265. 77.58 (3) (intro.), (4), (5) and (6) of the statutes are amended to read:

77.58 (3) (intro.) For purposes of the sales tax a return shall be filed by every seller. For purposes of the use tax a return shall be filed by every retailer maintaining a place of business in the state and by every person purchasing ~~taxable~~ tangible personal property, the storage, use or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax. Returns shall be signed by the person required to file the return or by his duly authorized agent but need not be verified by oath.

(4) The person required to file the return shall deliver the return together with a remittance of the amount of the tax due to the office of the department or such other place as the department ~~by rule~~ designates.

(5) The department, if it deems it necessary in order to insure payment to or facilitate the collection by the state of the amount of taxes, may require returns and payments of the amount of taxes for other than quarterly periods. The department may, when satisfied that the revenues will be adequately safeguarded, permit returns and payments of the amount of taxes for other than quarterly periods. *Such returns or payments shall be due or payable by the last day of the month next succeeding the end of such reporting or paying period, but any person who discontinues his business prior to the end of a reporting period shall, within 30 days of such discontinuance, file a return and make payment of the taxes due from the beginning of such reporting period.*

(6) For the purposes of the sales tax gross receipts from rentals or leases of ~~taxable~~ tangible personal property shall be reported and the tax paid in accordance with such rules as the department prescribes.

SECTION 266. 77.58 (8) of the statutes is created to read:

77.58 (8) In any case in which a retailer who has accepted a resale or exemption certificate is subsequently required to pay a sales or use tax measured by the sale, he may recover the amount of the tax as a debt due from the person who furnished such certificate.

SECTION 267. 77.59 (2), (3), (4) and (5) of the statutes are amended to read:

77.59 (2) The department may, by field audit, determine the tax required to be paid to the state or the refund due to any person pursuant to this subchapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the department's possession. The department is authorized to examine and inspect the books, records, memoranda, and property of any person in order to verify the tax liability of that person or of another person. The department is authorized to subpoena any person to give testimony under oath before it and to require such person to produce whatever books, records or memoranda are necessary in order to enable the department to verify the tax liability of such person or of another person. The determination shall be presumed to be correct and the burden of proving it to be incorrect shall be upon the person challenging the correctness thereof. A determination by the department pursuant to a field audit becomes final at the expiration of the appeal periods hereinafter provided and the tax liability of the taxpayer for the period audited may not be subsequently adjusted, *except as provided in sub. (8).*

(3) No determination of the tax liability of a person may be made unless written notice of such determination is given to the taxpayer within 4 years of the due date of the return or within 4 years of the date the return was filed with the department, whichever is later. The notice required herein shall specify whether the determination is an office audit determination or a field audit determination and it shall be served personally or by registered or certified mail. If the department is unable to

obtain personal service or service by registered or certified mail, publication thereof as a class 3 notice, under ch. 985, shall constitute service of notice in any case where notice is required under this subchapter.

(a) ~~If before the expiration of the time for giving notice of a determination the taxpayer has consented in writing to the giving of notice after such time, the notice may be given at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.~~

(4) At any time within 4 years after the due date of a return, a person may, unless a determination by the department by office or field audit has been made, file with the department a claim for refund of taxes paid by such person. Such 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 ~~and unless such determination is made within the one year period, the claim for refund shall be allowed in full.~~

(5) In making a determination, the department may offset ~~refunds the amount of any refund for a period, together with interest on the re-~~ ~~funds refund,~~ against deficiencies for another period, and against penalties and interest on the deficiencies, ~~or against any amount of whatever kind, due and owing on the books of the department from the person claiming the refund.~~

SECTION 269. 77.59 (7) (intro.) of the statutes is amended to read:

77.59 (7) (intro.) If the department believes that the collection of any tax imposed by this subchapter ~~or any amount of tax required to be collected and paid to the state or of any determination will be jeopardized by delay, it shall thereupon make a determination of the tax or amount of tax required to be collected, noting that fact upon the determination. The amount determined is immediately due and payable it shall notify the person determined to owe the tax of its intention to proceed under s. 71.13 (3) for collection of the amount determined to be owing, including penalties and interest. Such notice shall be by certified or registered mail or by personal service and the warrant of the department shall not issue if the person, within 10 days after such notice furnishes a bond in such amount not exceeding double the amount determined to be owing and with such sureties as the department approves, conditioned upon the payment of so much of the taxes, interest and penalties as shall finally be determined to be due. Nothing in this subsection shall affect the review of determinations of tax as provided in this subchapter and any amounts collected under this subsection shall be deposited with the state treasurer and disbursed after final determination of the taxes as are amounts deposited under s. 71.12 (2).~~

SECTION 270. 77.59 (7) (a) of the statutes is repealed.

SECTION 271. 77.59 (9) of the statutes is amended to read:

77.59 (9) If any person fails to file a return, the department shall make an estimate of the amount of the gross receipts of the person, or, as the case may be, of the amount of the total sales price of ~~taxable~~ tangible personal property or ~~taxable~~ service sold or purchased by the person, the sale by or the storage, use or other consumption of which in this state is subject to ~~the~~ sales or use tax. The estimate shall be made for the period in respect to which the person failed to make a return and shall be based upon any information which is in the department's possession or may come into its possession. Upon the basis of this estimate the department shall compute and determine the amount required to be paid to the state, adding to the sum thus arrived at a penalty equal to 10 ~~per cent~~ % thereof. One or more such determinations may be made for one or for more than one period. When a business is discontinued a determination may be made

at any time thereafter, within the periods specified in sub. (3), as to liability arising out of that business.

SECTION 272. 77.59 (10) of the statutes is created to read:

77.59 (10) As used in this section, "tax" or "taxes" include penalties and interest.

SECTION 273. 77.60 of the statutes is repealed and recreated to read:

77.60 INTEREST AND PENALTIES. (1) All unpaid taxes shall bear interest at the rate of 6% per annum from the due date of the return until paid or deposited with the department and all refunded taxes shall bear interest at 6% per annum from the due date of the return until the first day of the month following the month in which such taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation.

(2) Delinquent sales and use tax returns shall be subject to a \$10 late filing fee. Delinquent sales and use taxes shall bear interest at the rate of one per cent per month until paid. The taxes imposed by this subchapter shall become delinquent if not paid:

(a) In the case of a timely filed return, on or before the due date of the return, or on or before the expiration of an extension period if one has been granted.

(b) In the case of no return filed or a return filed late, by the due date of the return.

(c) In the case of deficiency determinations, on or before the first day of the calendar month following the calendar month in which the determination becomes final, except that if the determination is contested before the tax appeals commission or in the courts, on or before the 30th day following the date on which the order or judgment representing the final determination, becomes final.

(3) If due to neglect an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of 25% of the tax exclusive of interest or other penalty. A person filing an incorrect return shall have the burden of proving that the error or errors were due to good cause and not due to neglect.

(4) In case of failure to file any return required under authority of s. 77.58 by the due date, determined with regard to any extension of time for filing, unless it is shown that such failure was due to reasonable cause and not due to neglect, there shall be added to the amount required to be shown as tax on such return 5% of the amount of such tax if the failure is not for more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 25% in the aggregate. For purposes of this subsection, the amount of tax required to be shown on the return shall be reduced by the amount of any part of the tax which is paid on or before the due date prescribed for payment of the tax and by the amount of any credit against the tax which may be claimed upon the return.

(5) If a person fails to file a return when due or files a false or fraudulent return with intent in either case to defeat or evade the tax imposed by this subchapter, a penalty of 50% shall be added to the tax required to be paid, exclusive of interest and other penalties.

(6) Any retailer or other person who fails or refuses to furnish any return required to be made, or who fails or refuses to furnish a supplemental or annual return or data required by the department, is guilty of a misdemeanor.

(7) Any person required to make, render, sign or verify any report or return who makes a false or fraudulent report or return or who fails to furnish a report or return with the intent, in either case, to defeat or evade the tax imposed by this subchapter, is guilty of a misdemeanor.

(8) Any person engaged in the business of making sales at retail who is at the same time engaged in some other kind of business, occupation or

profession not taxable under this subchapter, shall keep books to show separately the transactions used in determining the tax herein levied. In the event of such person failing to keep such separate books, there shall be levied upon him a tax at the rate provided in s. 77.52 or 77.53 on the receipts of both or all of his businesses, occupations or professions.

(9) Any officer or employe of any corporation subject to this subchapter who has control, supervision or responsibility of filing returns or making payment of the amount of tax herein imposed and who wilfully fails to file such return or to make such payment to the department, shall be personally liable for such amounts, including interest and penalties thereon, in the event that after proper proceedings for the collection of such amounts, as provided in this subchapter, such corporation is unable to pay such amounts to the department, and the personal liability of such officer or employe as provided herein shall survive the dissolution of the corporation. Such personal liability may be assessed by the department against such officer or employe pursuant to this subchapter for the making of sales tax determinations against retailers and shall be subject to the provisions for review of sales tax determinations against retailers, but the time for making such determinations shall not be limited by s. 77.59 (3) or by any other statute.

(10) It is unlawful for any person to aid, abet or assist another in making any false or fraudulent return or false statement in any return required by this subchapter, with intent to defraud the state or evade payment of the tax, or any part thereof, imposed by this subchapter. Anyone in violation hereof shall be guilty of a misdemeanor.

SECTION 274. 77.61 (1) (a) and (c), as affected by chapter —, laws of 1969 (Senate Bill 355), (3) and (4) (a) of the statutes are amended to read:

77.61 (1) (a) No motor vehicle, boat or aircraft shall be registered in this state unless the registrant presents proof that the sales or use taxes imposed by this subchapter have been paid.

(c) In the case of motor vehicles, boats or aircraft registered or required to be registered in this state purchased from persons who are not Wisconsin boat or aircraft dealers or licensed Wisconsin motor vehicle dealers, the purchaser shall pay the tax to the department of revenue prior to registering such motor vehicle, boat or aircraft in this state.

(3) The department shall ~~by rule~~ provide a bracket system to be used by retailers in collecting the amount of the tax from their customers, but the use of such brackets shall not relieve the retailer from liability for payment of the full amount of the tax levied by this act.

(4) (a) Every seller and retailer as defined in s. 77.51 (7) and ~~(8)~~ (9) and every person storing, using or otherwise consuming in this state taxable tangible personal property or taxable services purchased from a retailer shall keep such records, receipts, invoices and other pertinent papers in such form as the department requires. The failure or refusal of any person to comply with this paragraph shall constitute a misdemeanor.

SECTION 275. 77.61 (5) (b) 7 of the statutes is created to read:

77.61 (5) (b) 7. Any person against whom the department asserts liability under this subchapter, including a successor, guarantor or surety.

SECTION 276. 77.61 (6) and (10) of the statutes are repealed.

SECTION 277. 77.61 (11), (12) and (13) of the statutes are created to read:

77.61 (11) Any city, village or town clerk or other official whose duty it is to issue licenses or permits to engage in a business involving the sale at retail of tangible personal property subject to tax under this subchapter or the furnishing of services so subject to tax, shall, before issuing such license or permit, require proof that the person to whom such license or permit is to be issued is the holder of a seller's permit as required by

this subchapter or has applied to the department of revenue for such permit.

(12) No natural person shall be excused from testifying or from producing any books, papers, records or memoranda in any investigation, or upon any hearing when ordered to do so by the secretary of revenue or his designee upon the ground that the testimony or evidence, documentary or otherwise, may tend to incriminate him or subject him to criminal penalty, but no such natural person so ordered shall be prosecuted or subjected to any criminal penalty for, or on account of such testimony or books, papers, records or memoranda which he produces upon such investigation or hearing. No person so testifying shall be exempt from prosecution and punishment for perjury in so testifying.

(13) No injunction shall issue to stay proceedings for assessment or collection of any taxes levied under this subchapter.

SECTION 278. 77.62 (2) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

77.62 (2) Delinquent sales and use tax accounts in the amount of \$10 or less may be written off the records of the department of taxation at any time after 3 years delinquency following a determination by the secretary of revenue that they are not collectible, as follows:

(a) When discharged under the federal bankruptcy act.

(b) When the amount is \$10 or less, at any time after 3 years of delinquency.

(c) Accounts of deceased persons at any time 3 years after the closing of the estate or 3 years after demise if there is no estate to probate.

(d) Accounts of dissolved corporations at any time 3 years after their dissolution or forfeiture of rights.

(e) When delinquent 10 years or more.

SECTION 279. 77.621 of the statutes is created to read:

77.621 TRANSITION FROM SELECTIVE TO GENERAL SALES TAX. The selective sales and use tax law effective February 1, 1962, shall have continuity in the general sales and use tax law. Any person registered under the selective sales and use tax law shall continue as registered under the general sales and use tax law.

SECTION 279m. Subchapter V of chapter 77 of the statutes is created to read:

#### SUBCHAPTER V.

#### LOCAL SALES TAX

77.70 ADOPTION BY COUNTY ORDINANCE. Any county desiring to impose a local sales tax under this subchapter may do so by the adoption of an ordinance, stating its purpose and referring to this subchapter. Such ordinance shall be effective on the first day of the succeeding calendar year. A certified copy of such ordinance must be delivered to the secretary of revenue at least 60 days prior to the effective date thereof. The repeal of any such ordinance shall be effective on the last day of the calendar year first occurring after such repeal. A certified copy of a repeal ordinance must be delivered to the secretary of revenue 60 days or more prior to the effective date of such repeal.

77.71 IMPOSITION OF COUNTY SALES TAX. Any county may impose a tax at the rate of one-half of one per cent of the gross receipts for the privilege of selling, leasing or renting therein tangible personal property and for the privilege of selling, performing or furnishing therein of services, the gross receipts from which constitute the measure of state sales taxation under subch. III. The rate of such tax shall be added to the rate of the state sales tax. Such tax shall be administered, enforced and collected by the state on behalf of such county and subch. III and the rules

adopted pursuant thereto shall be applicable to the levy and collection of such tax.

77.72 SITUS. For the purpose of a sales tax imposed by an ordinance adopted pursuant to this subchapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. Gross receipts from rental or leasing of property shall have a situs at the location of such property. Telephone services shall have a situs at the location of the consumer.

77.73 OCCASIONAL SALES. Occasional sales of motor vehicles and aircraft registered in this state shall be subject to tax at the place the property will be kept by the purchaser.

77.74 SELLER PERMITS. An additional seller's permit shall not be required of any retailer who has been issued a permit under subch. III.

77.75 REPORTS. Every retailer subject to a local sales tax shall, for each reporting period, record his sales made in the enacting county separately from sales made elsewhere in this state and report such sales and the tax due thereon separately to the department of revenue on forms to be provided by the department.

77.76 ADMINISTRATION. (1) The department of revenue shall have full power to levy, enforce and collect such local sales tax and may take any action, conduct any proceeding, impose interest and penalties and in all respects proceed as it is authorized to proceed in respect of the taxes imposed by subch. III.

(2) Judicial review of departmental determinations shall be as provided in subch. III and no county may intervene in any matter related to the levy, enforcement and collection of such taxes.

(3) There shall be retained by the state 3% of the taxes, interest and penalties collected by it to cover costs incurred by the state in administering, enforcing and collecting the tax.

(4) After deducting the amounts retained under sub. (3), the department shall distribute the local sales tax collections from each enacting county to the cities, villages and towns in the county, no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were collected by the state, on the following basis:

(a) Fifty per cent of the amount to be distributed in each county shall be apportioned on the basis of the most recent assessment of equalized valuation in the cities, villages and towns of the county by the department under s. 70.57.

(b) Fifty per cent of the amount to be distributed in each county shall be apportioned to the cities, villages and towns in the county on the basis of population. "Population" shall be deemed to be the number of persons residing in each municipality and county of the state as determined by the department of revenue on or before March 31 of each year. On or before January 31 of each year, the department of revenue shall notify the clerk of each municipality and county of its proposed population determination for distribution purposes in that year for the particular municipality or county. Municipalities and counties believing such proposed determination to be in error shall have until February 20 of the same year to file their specific objections, and evidence in support thereof, with the secretary of revenue at his offices in Madison. In making such population determinations, the department shall take into consideration the last previous federal census, the latest annual determination by the department of health and social services of the population of each county, the residence of personal exemptions set forth in Wisconsin income tax returns most currently available, the most current statistics of motor vehicle registration and any other records and facts the department deems relevant.



The department's March 31 determination of population shall be final for the purposes of distributions under this subchapter in the same calendar year.

77.77 REDISTRIBUTION. The department of revenue may redistribute tax, penalty and interest distributed to a county other than the county entitled thereto but such redistribution shall not be made as to amounts originally distributed earlier than one year prior to the time the department obtains knowledge of the improper distribution.

SECTION 282. 95.26 (3) of the statutes is amended to read:

95.26 (3) Female calves eligible for official vaccination as provided in s. 95.47 shall be so vaccinated against Brucellosis, but such vaccination shall not be required when the calves are located at premises where no reactors have been found during a period of 12 months prior to the date on which the calf became eligible for vaccination. *Payments for official vaccinations shall be at the rate of 75 cents for each calf officially vaccinated. Such payments shall be made directly to the veterinarians making the official vaccination upon submission of proof of each vaccination to the department.*

SECTION 284g. 101.101 and 101.102 of the statutes are created to read:

101.101 APPROVAL AND INSPECTION OF PUBLIC BUILDINGS, PUBLIC STRUCTURES, PLACES OF EMPLOYMENT AND COMPONENTS THEREOF. (1) The department of industry, labor and human relations shall require the submission of essential drawings, calculations and specifications for public buildings, public structures and places of employment including the following components:

- (a) Heating, ventilation and air conditioning systems.
- (b) Industrial exhaust systems.
- (c) Elevators, escalators, ski lift and towing devices and power dumbwaiters.
- (d) Stadiums, grandstands and bleachers.
- (e) Amusement and thrill rides equipment.

(2) Plans of said buildings, structures and components shall be examined for compliance with the rules of the department and a statement of the examination returned to the designer and owner before construction is started. Nothing in this section shall relieve the designer of the responsibility for designing a safe building, structure or component.

Item Veto { (3) ~~Subsections (1) and (2) shall not apply to buildings containing less than 40,000 cubic feet of volume and having a design occupancy of less than 100 persons or to the heating, ventilation and air conditioning systems for the same. Such buildings shall conform to all rules of the department.~~

(4) The department shall:

(a) Accept the examination of essential drawings, calculations and specifications in accordance with sub. (1) performed by cities of the 1st class provided the same are examined in a manner approved by the department.

(b) Accept the examination of essential drawings, calculations and specifications in accordance with sub. (1) for buildings containing less than 50,000 cubic feet of volume and alterations to buildings containing less than 100,000 cubic feet of volume performed by cities of the 2nd and 3rd classes provided the same are examined in a manner approved by the department. The department shall determine and certify the competency of all such examiners.

(c) Determine and certify the competency of insurance company inspectors of boilers, unfired pressure vessels, refrigeration plants, elevators, escalators and power dumbwaiters.

(d) Accept inspections at no cost performed by insurance company inspectors for whom evidence of competency has been furnished to the department.

(e) Approve inspection service maintained or employed by owners or operators of boilers and unfired pressure vessels.

(f) Accept inspections at no cost performed by approved owner or operator inspection service and provide shop inspection service when deemed necessary.

(g) Accept inspection at no cost when performed by qualified and authorized inspectors in the employ of cities of the 1st, 2nd and 3rd classes for the inspection of buildings and equipment located within the corporate limits of such cities.

(h) Require all local officers not authorized by the department to grant approvals as provided in pars. (a) and (b) to deny permits or licenses for construction or use of public buildings, public structures and places of employment until the required drawings and calculations have been examined by the department.

101.102 FEES AND RECORDS. (1) The department of industry, labor and human relations shall fix and collect fees for:

(a) The examination of plans for public buildings, public structures, places of employment and the components thereof;

(b) The required inspection of boilers, unfired pressure vessels, refrigeration plants, elevators, ski towing and lift devices, amusement and thrill rides, escalators and dumbwaiters;

(c) Determining and certifying the competency of insurance company inspectors.

(2) The department shall collect a \$15 fee for each inspection of a facility conducted to insure that the construction is in accordance with the plans approved by the department.

(3) The department shall issue and record required certificates of inspection or of registration for equipment listed in sub. (1) (b). This subsection shall not apply to vessels classed as petroleum, liquefied petroleum gas, or anhydrous ammonia tanks or containers.

(4) This section shall not apply to buildings of state or local governments.

SECTION 284r. 101.10 (12) and (13) of the statutes are repealed.

SECTION 285. 101.34 (1) and 101.345 of the statutes are renumbered 16.54 (6) and (7), respectively.

SECTION 289. 115.84 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

115.84 (1) Education through home instruction, extension courses or any other suitable means may be provided by any school district or county handicapped children's education board on the elementary and high school level for physically handicapped children who, according to medical recommendations, are physically unable to attend school. The cost of instruction for such elementary and high school children shall be paid one-half by the school district of the child's residence if the school district initiates the program, or one-half by the county of the child's residence if the county initiates the program, and one-half by the state, but the maximum state payment for any child under this subsection shall not exceed ~~\$200~~ \$300 per school year. Children who require instruction under this section shall be considered as being in attendance in the school district of their enrollment. All sanatoria or convalescent homes providing care for children between the ages of 5 and 18 shall provide instruction for children who are physically able to receive it. Credit for work satisfactorily completed shall be granted by the proper school authorities. Whenever a teacher regularly employed for home, sanatoria or convalescent home instruction by the school district gives such instruction outside of regular school hours, he shall be paid for such instruction in addition to his regular salary. Teachers employed under this section shall be legally qualified to teach in this state. Annually on or before August 1, every school district or county

handicapped children's education board operating programs under this subsection shall report to the division such information as the division requires regarding teachers and children involved in the programs.

(2) Education through home instruction may be provided by any school district or county handicapped children's education board to mentally handicapped children between the ages of 4 and 20 who, according to educational and psychological evaluation, are able to benefit by academic and nonacademic home instruction. The enrollment of children in this type of home instruction shall be approved in advance by the state superintendent. The cost of instruction shall be paid one-half by the school district of the child's residence if the school district initiates the program, or one-half by the county of the child's residence if the county initiates the program, and one-half by the state, but the maximum state payment for a child under this subsection shall not exceed ~~\$200~~ \$300 per school year. Teachers employed under this subsection shall be legally qualified to teach in this state. Annually on or before August 1, every school district or county handicapped children's education board operating programs under this subsection shall report to the state superintendent such information as he requires regarding the programs. This subsection shall in no way substitute for special classes for educable or trainable mentally handicapped children.

SECTION 289m. 115.85 (5) of the statutes is amended to read:

115.85 (5) An amount not to exceed ~~\$10,000~~ \$30,000 of the appropriation under s. 20.255 (3) (d) may be used annually to increase the reimbursement under s. 121.58 (2) (b) to school districts by an amount not to exceed ~~25~~ 90 cents per day and to increase the reimbursement under s. 121.58 (3) by an amount not to exceed ~~\$1.40~~ \$5 per week to assure educational opportunities to physically handicapped children.

SECTION 291. 119.24 (1) (d) of the statutes is repealed.

SECTION 292. 119.24 (6) (e) 1 of the statutes is amended to read:

119.24 (6) (e) 1. The earnings of the funds of the variable annuity division and the fixed annuity division shall consist of such items as dividends, rents, interest payments and other income derived from investments rather than from changes in capital value of investments. The earnings shall be decreased by the administrative and investment expenses costs of such funds *determined pursuant to s. 40.01*.

SECTION 293. 119.24 (9) (a) 2 of the statutes is amended to read:

119.24 (9) (a) 2. The board of trustees and the treasurer of the annuity and retirement fund are authorized and directed to take all actions necessary to transfer the custody of the assets of such fund to the state treasurer as of January 1, 1958. ~~In transferring the moneys of such fund the city treasurer shall retain in the administrative account established under sub. (1) (d) the amount estimated by the board of trustees to be necessary for the payment of administrative expenses until September 1, 1958; and shall retain in the annuity account established under sub. (1) (e) the amount certified by the board of trustees to be necessary to pay on January 1, 1958, the annuities payable for the month of December, 1957.~~

SECTION 294. 119.24 (9) (a) 3 of the statutes is amended to read:

119.24 (9) (a) 3. Said board of trustees may require each teacher employed in the public schools of such city to file a statement or statements in such form as such board shall direct, concerning all service rendered by such teacher, and such other information which said board shall need in the performance of its duties. ~~The board of trustees shall receive and consider all applications for annuity under this section, shall determine the amount thereof, if not otherwise provided, and direct payment of the annuities.~~

SECTION 294m. 119.24 (9) (g) of the statutes is amended to read:

119.24 (9) (g) The board of trustees shall annually, prior to July 15, estimate the amount of the payment to be made by the state to such fund during the fiscal year beginning on the next July 1, to maintain the assets of the fund as provided in sub. (20). The board shall certify such estimate to the department of administration which shall prepare a warrant each month for one-twelfth of said estimated amount and upon such warrants the state treasurer shall transfer the sums specified therein to the teachers annuity and retirement fund from funds appropriated for that purpose. When the board has determined the exact amounts payable by the state to the fund for such fiscal year in accordance with sub. (20), a final certification thereof shall be made by said board to the department of administration and a final transfer shall be made to or from the fund, as determined from said final certification. *If the required state contribution certified under this paragraph exceeds the amount available under s. 20.255 (2) (fm), the department of administration shall pay such amount forthwith but shall then, at its discretion, either withhold such amount from the next apportionment or apportionments of state aids or taxes of any kind payable to the city of the 1st class or include such amount in the next certification of taxes and charges to the city of the 1st class. Whichever method is used, such amount shall be considered an operational expense of the public schools in such city in the fiscal year that the required state contribution is made to the retirement fund, and when collected shall be certified under this paragraph exceeds the amount available under s. 20.255 (2) (fm), the department of administration shall pay such amount forthwith payable to the city of the 1st class or include such amount in the next certification of taxes and charges to the city of the 1st class. Whichever method is used, such amount shall be considered an operational expense of the public schools in such city in the fiscal year that the required state contribution is made to the retirement fund, and when collected shall be certified under this paragraph exceeds the amount available under s. 20.255 (2) (fm), the department of administration shall pay such amount forthwith payable to the city of the 1st class or include such amount in the next certification of taxes and charges to the city of the 1st class. Whichever method is used, such amount shall be considered an operational expense of the public schools in such city in the fiscal year that the required state contribution is made to the retirement fund, and when collected shall be certified under this paragraph exceeds the amount available under s. 20.255 (2) (fm).*

SECTION 295. 119.24 (10) (a) and (b) of the statutes are amended to read:

119.24 (10) (a) The state treasurer shall be the custodian of said annuity and retirement fund, and shall make such payments therefrom as may be directed by the ~~state of Wisconsin~~ investment board under s. 25.17, or otherwise required by law, ~~including the payment to reimburse the state general fund under s. 20.536 for the services of the state of Wisconsin investment board.~~

(b) The city treasurer shall be the treasurer of the ~~administrative and~~ annuity accounts of the annuity and retirement fund, and shall make such payments therefrom as are directed by the board of trustees under this section; he shall keep the records concerning such accounts, in such manner as may be prescribed by said board of trustees, which records shall always be subject to the inspection of the board of trustees, or any member thereof, and any contributing teacher. He shall furnish to said board of trustees a bond in such amount as the said board may designate, which bond shall indemnify the said board of trustees against any loss which may result from any action or failure to act on the part of such city treasurer or any of his agents. All fees and charges incidental to the procuring and giving of such bond shall be paid by said board of trustees.

SECTION 295g. 119.46 (2) of the statutes, as created by chapter 45, laws of 1969, is repealed.

SECTION 295r. 119.46 (1) of the statutes, as created by chapter 45, laws of 1969, is renumbered 119.46.

SECTION 296. 120.10 (8) (intro.) of the statutes is amended to read:

120.10 (8) (intro.) Vote a tax for the operation of the schools of the school district. ~~In any year the total tax voted for the operation, exclusive of capital outlay and debt service, of the schools of the school district shall not exceed the following levies on the last state equalized valuation of the taxable property in the school district:~~

SECTION 297. 120.10 (8) (a) to (c) of the statutes are repealed.

SECTION 298. 121.07 (6) of the statutes is amended to read:

121.07 (6) "Net operating cost" is the cost of operation and maintenance of a school district, minus its operational receipts, for the current school year. Amounts paid by school districts as rent, which are used to retire indebtedness on the buildings or properties for which the rent is paid, shall not be included in the cost of operation and maintenance in computing state aid. *In computing state aid for a school district, that portion of its net operating cost per pupil which is more than 10% above the average per pupil net operating cost for the current school year for school districts of like organization, as determined by the state superintendent, shall be excluded. No cost of transporting children less than 2 miles to public or private schools may be included in the cost of operation and maintenance under this paragraph.*

SECTION 298m. 121.07 (7) (c) to (e) of the statutes are amended to read:

121.07 (7) (c) For integrated aid districts operating only elementary grades, ~~\$30,500~~ \$42,000.

(d) For integrated aid districts which are union high school districts, ~~\$76,000~~ \$105,000.

(e) For integrated aid districts operating both elementary and high school grades, ~~\$30,000~~ \$42,000 in 1969-70 and \$42,500 in 1970-71.

SECTION 299. 121.10 (1) of the statutes is repealed and recreated to read:

121.10 (1) The school district shall be paid a sum equal to 75% of the sum payable if it were an integrated aid district and its aid were computed under s. 121.13 (1).

SECTION 300. 121.10 (2) of the statutes is renumbered 121.10 (3) and amended to read:

121.10 (3) ~~For high school pupils, the~~ The school district shall be paid \$40 per resident and nonresident high school pupil enrolled. ~~State aid paid for nonresident pupils which shall be deducted from nonresident high school tuition claims under s. 121.82 (2).~~

SECTION 301. 121.10 (2) of the statutes is created to read:

121.10 (2) No school district under this section may be paid less than:

(a) \$30 per resident elementary pupil enrolled.

(b) \$40 per resident high school pupil enrolled.

SECTION 301c. 121.11 (1) and (2) of the statutes are amended to read:

121.11 (1) The school district shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation, multiplied by the mill levy rate, ~~or 17 mills, whichever is less.~~

(2) No school district under this section may be paid less than ~~\$45~~ \$62 per resident pupil enrolled.

SECTION 301g. 121.12 (1) to (3) of the statutes are amended to read:

121.12 (1) The union high school district shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation, multiplied by the mill levy rate, ~~or 10 mills, whichever is less.~~

(2) No union high school district under this section may be paid less than ~~\$58~~ \$80 per resident pupil enrolled.

(3) The union high school district shall be paid ~~\$58~~ \$80 per nonresident pupil enrolled which shall be deducted from nonresident tuition claims under s. 121.82 (2).

SECTION 301n. 121.13 (1) to (3) of the statutes are amended to read:

121.13 (1) The school district shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation, multiplied by the mill levy rate ~~of 17 mills, whichever is less.~~

(2) No school district under this section may be paid less than:

(a) ~~\$45~~ \$62 per resident elementary pupil enrolled.

(b) ~~\$55~~ \$80 per resident high school pupil enrolled.

(3) The school district shall be paid ~~\$55~~ \$80 per nonresident high school pupil enrolled which shall be deducted from nonresident high school tuition claims under s. 121.82 (2).

SECTION 302. 121.13 (4) of the statutes is repealed.

SECTION 303. 121.18 of the statutes is renumbered 121.18 (1) and amended to read:

121.18 (1) If in a school year the state aid received by a school district exceeded 50% of the total receipts of the school district ~~or excess state aid was required because the school district exceeded the maximum actual levy rate specified in s. 120.10 (8),~~ the budget for the next school year shall be filed with the state superintendent on or before July 1 for his approval unless the state superintendent permits submission at a later date.

SECTION 304. 121.18 (2) of the statutes is created to read:

121.18 (2) The department annually shall review the estimated budgets of at least one-third of those school districts in which it finds the per-pupil cost to exceed the state-wide average by \$100 or more and for any such school district may determine to reduce or eliminate, for state aid purposes, any cost which the state superintendent finds to be extreme. The state superintendent shall notify the school district immediately upon making a decision to reduce or eliminate a cost for state aid purposes.

SECTION 304c. 121.51 (4) of the statutes is created to read:

121.51 (4) "Attendance area" is the geographic area designated by the governing body of a private school as the area from which its pupils attend and approved by the school board of the district in which the private school is located. If the private school and the school board cannot agree on the attendance area, the state superintendent shall, upon the request of the private school and the board, make a final determination of the attendance area. The attendance areas of private schools affiliated with the same religious denomination shall not overlap.

SECTION 304f. 121.54 (2) (b) 1 of the statutes is repealed.

SECTION 304j. 121.54 (2) (b) 2 and 3 of the statutes are renumbered 121.54 (2) (b) 1 and 2 and 121.54 (2) (b) 1, as renumbered, is amended to read:

121.54 (2) (b) 1. Except as provided in sub. (1), ~~beginning with the 1968-69 school term~~ the school board of each district operating high school grades shall provide transportation to and from the school he attends for each pupil residing in the school district who attends any elementary grade, including kindergarten, or high school grade at a private school located 2 miles or more from his residence, if such private school is ~~the nearest available private school which the pupil may reasonably choose to attend a school within whose attendance area the pupil resides~~ and is situated within the school district or not more than 5 miles beyond the boundaries of the school district measured along the usually traveled route.

SECTION 304n. 121.54 (2) (c) of the statutes is amended to read:

121.54 (2) (c) An annual or special meeting of a common school district or union high school district, or the school board of a city school district or unified school district may determine to provide transportation for all or part of the pupils who reside in the school district to and from

the nearest public school they are entitled to attend or the nearest available private school within or without the school district they may reasonably choose to attend within whose attendance area they reside, but if transportation is provided for less than all such pupils there shall be reasonable uniformity in the minimum distance that pupils attending public and private schools will be transported. This paragraph does not permit the annual or special meeting or school board in a district operating only elementary grades to provide for the transportation of pupils attending private schools.

SECTION 304r. 121.55 (3) of the statutes is created to read:

121.55 (3) A school board may fulfill its obligation to transport a pupil under s. 121.54 (2) (b) 1 by offering to contract with the parent or guardian of the pupil for an annual payment for each pupil of not less than \$5 times the distance in miles between the pupil's residence and the private school he attends. Such contract shall provide for a payment of not less than \$80 per pupil per year, but the payment shall not exceed the actual cost nor may the aids paid under s. 121.58 (2) (a) for the pupil exceed the cost thereof.

Section 305. 121.54 (9) of the statutes is repealed.

SECTION 306m. 121.79 (1) (c) and (e) of the statutes are amended to read:

121.79 (1) (c) For mentally handicapped children, including mentally retarded, emotionally disturbed and epileptic children, in foster homes, from the appropriation under s. 20.255 (3) (f) (2) (c).

(e) For children in the care, custody or control of the department of public welfare health and social services in such public schools in such school districts as the department of health and social services in the best interests of the children designates, from the appropriation under s. 20.255 (2) (c).

SECTION 306r. 121.79 (2) of the statutes is created to read:

121.79 (2) In the 1969-70 fiscal year, for claims incurred in the 1968-69 school year, the state shall pay the full amount of all claims incurred under sub. (1). Beginning with the 1970-71 school year and thereafter, the state shall pay:

(a) The full amount of tuition for children attending local public school under sub. (1) (a), (c) and (e).

(b) No tuition for any child under sub. (1) (b) if his foster home is located in the school district in which the parent or guardian of such child resides.

(c) The amount of tuition incurred for all other foster home children under sub. (1) (b), but only for that number of such other foster home children in the school district which exceeds 1% of the average daily membership in such school district.

SECTION 308. 132.01 (3) of the statutes is amended to read:

132.01 (3) For an original or renewal registration, or the recording of an assignment, there shall be paid to the secretary of state the fee of \$3 \$10.

SECTION 309. 132.031 of the statutes is amended to read:

132.031 ~~Said~~ The secretary of state shall deliver to the person, corporation, association or union so filing or causing to be filed any such label, trade-mark, term, design, device or form of advertisement, or any assignment of such subject matter previously registered, or to any person, corporation, association or union renewing a registration, so many duly attested certificates of the registration or renewal of the same as may be desired, and shall receive for each such certificate a fee of \$1. Any such certificate shall, in all suits and prosecutions arising out of or depending upon any rights claimed under such label, trade-mark, term, design, device or form of advertisement be prima facie evidence of the adoption

thereof and of the facts prerequisite to registrations thereof as required by s. 132.01.

SECTION 310. 132.04 (3) of the statutes is amended to read:

132.04 (3) The secretary of state shall receive a fee of ~~\$2~~ \$10 and the register of deeds shall receive a fee of \$1 for each statement and certificate of publication filed and shall also receive a fee of \$1 for each certified copy of such statement and certificate of publication, to be paid for by the person filing or applying for the same.

SECTION 311. 132.11 of the statutes is amended to read:

132.11 The secretary of state shall, on application by any person, or firm domiciled in this state or by any corporation created under the laws thereof, or by a foreign corporation licensed to do business therein and engaged in the manufacture or sale of ale, porter, lager beer, soda water, mineral water or other beverages put up in packages, record in a book kept for that purpose a description of the names, brand or trade-mark used by such person, firm or corporation for marking the casks, barrels, kegs, bottles, jugs, fountains, boxes or other packages containing such beverage. Before any such record shall be made there shall be paid said secretary a fee of ~~five dollars~~ \$10 for each and every such description of name, brand or trade-mark which he is requested to have recorded. Nothing elsewhere in this chapter contained is intended to be contrary to or to control or modify the provisions of this section.

SECTION 312. 136.06 (3) (a) and (b) of the statutes are amended to read:

136.06 (3) (a) For a new real estate broker's license, ~~\$20~~ \$30; and for a new real estate salesman's license, ~~\$15~~ \$25.

(b) For renewal of a real estate broker's license ~~\$15~~ \$25; and of a real estate salesman's license, ~~\$10~~ \$20.

SECTION 313. 136.06 (4) (a) of the statutes is amended to read:

136.06 (4) (a) Any licensed real estate salesman may at any time during the calendar year for which he is licensed make application upon form provided by the commission for transfer to the employment of another licensed broker. The fee for transfer by a real estate salesman is ~~50 cents~~ \$5, payable at the time the application is filed.

SECTION 314. 136.07 (2) of the statutes is amended to read:

136.07 (2) If the licensee is a corporation, the license issued to it entitles the president thereof or such other officer as ~~may~~ *is* designated by such corporation to act as a broker. For each other officer who desires to act as a broker in behalf of such corporation, an additional license shall be obtained, the annual fee for which is ~~\$1~~ \$30 for a *new* real estate broker's license or \$25 for a *renewal* real estate broker's license or for the issuance of a license where the individual is already licensed as an individual real estate broker. No license as a real estate salesman shall be issued to any officer of a corporation or member of a partnership to which a license was issued as a broker. If the licensee is a partnership, the license issued to it entitles one member to act as a broker, and for each other member who desires to act as a broker an additional license shall be obtained, the annual fee for which is ~~\$1~~ \$30 for a *new* real estate broker's license or \$25 for a *renewal* real estate broker's license or for the issuance of a license to an individual who is already licensed as an individual broker.

SECTION 315. 136.07 (3) (b) of the statutes is amended to read:

136.07 (3) (b) If a real estate broker maintains any branch offices within this state, each branch office must be under the direct full-time supervision of a licensed real estate broker (who is also a licensed salesman of employer licensee) ~~residing~~ *and who resides* in the county in which said branch office is located. The employer-broker shall be responsible for



the acts and conduct of all licensed employes of the branch office, including the broker who is supervisor of the branch office. *The annual fee for a branch office shall be \$10.*

SECTION 316. 137.01 (1) (a) and (2) (a) of the statutes are amended to read:

137.01 (1) (a) The governor shall appoint notaries public who shall be Wisconsin residents and at least 21 years of age. Applicants who are not attorneys shall file an application with the secretary of state and pay a ~~\$5~~ \$10 fee.

(2) (a) Any Wisconsin resident who is licensed to practice law in this state shall be entitled to a permanent commission as a notary public upon application to the secretary of state and payment of a ~~\$5~~ \$10 fee. Such application shall include a certificate of good standing from the supreme court, the signature and post-office address of the applicant and an impression of his official seal, or imprint of his official rubber stamp.

SECTION 323c. 139.31 (1) (a) and (b) of the statutes are amended to read:

139.31 (1) (a) On cigarettes weighing not more than 3 pounds per thousand, ~~5~~ 7 mills on each cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, ~~10~~ 14 mills on each cigarette.

SECTION 323g. 139.31 (2) of the statutes is amended to read:

139.31 (2) One-tenth of all taxes imposed by sub. (1) *through August 31, 1969*, shall be paid into the general fund and appropriated to the ~~state~~ recreation ~~committee~~ council under s. 20.370 (7).

SECTION 323n. 139.31 (2m) of the statutes is created to read:

139.31 (2m) One-fourteenth of all taxes imposed by sub. (1) on and after September 1, 1969, shall be paid into the general fund and appropriated to the recreation council under s. 20.370 (7).

SECTION 33r. 139.33 (2) of the statutes is amended to read:

139.33 (2) One-tenth of all taxes imposed by sub. (1) *through August 31, 1969*, shall be paid into the general fund and appropriated to the ~~state~~ recreational ~~committee~~ council under s. 20.370 (7).

SECTION 323w. 139.33 (2m) of the statutes is created to read:

139.33 (2m) One-fourteenth of all taxes imposed by sub. (1) on and after September 1, 1969, shall be paid into the general fund and appropriated to the recreation council under s. 20.370 (7).

SECTION 327e. 142.07 (1) (d) of the statutes is amended to read:

142.07 (1) (d) The amount charged back to counties for public patients under pars. (b) and (c) shall not exceed one-half the average daily cost of care for the prior ~~fiscal year~~ 6-month period ending June 30, and December 31. The adjustment of the charges based on the 6-month period ending June 30 shall be made September 1, and the adjustment of charges based on the 6-month period ending December 31 shall be made on March 1; the adjustment of charges shall be in effect for all patient bills prepared until the following adjustment.

SECTION 327m. 142.08 (4) of the statutes is amended to read:

142.08 (4) The department of administration shall certify to each county one-half the amount paid by the state for each such dependent child patient from that county except state dependents certified to the hospital, less half the amount which has previously been deposited in the general fund by the bureau for handicapped children of the state department of public instruction, from amounts received for the care of such children other than state dependents in such hospital; and one-half the amount paid by the state for each patient except state dependents certified to the hospital, these amounts to be levied and collected with the general

state taxes. The amount to be certified and levied shall be certified and levied according to this subsection. In no event shall the amount charged back to counties for care of public patients at the Wisconsin general hospital exceed one-half of the average daily cost of care for the prior ~~fiscal year~~ 6-month period ending June 30 and December 31. The adjustment of the charges based on the 6-month period ending June 30 shall be made September ~~and the adjustment of charges based on the 6-month period ending December 31 shall be made on March 1; the adjustment of charges shall be in effect for all patient bills prepared until the following adjustment.~~ In addition one-half of the average daily cost of maintenance of public outpatients in outpatient housing facilities ~~for the prior fiscal year~~ shall be charged back to the counties in the same manner as care is charged back.

SECTION 327r. 142.10 (3) of the statutes is amended to read:

142.10 (3) The superintendent of the university hospitals shall determine the financial status of a Wisconsin veteran who applies for benefits under this section. Such determination shall only consider benefits which would accrue to the veteran because of hospitalization insurance he may carry. Based on his findings the superintendent shall authorize reductions in the total cost of care to the veteran. Such reductions shall be limited so that as a minimum the veteran shall pay a daily rate of one-half the average daily cost ~~permitted under s. 142.07 (1) (a) or (b) and (c) for the prior fiscal year permitted under s. 142.07 (1) (a) or (b) and (c) 6-month period ending June 30, and December 31. Determination of the average daily rate for a fiscal year~~ The adjustment of charges based on the 6-month period ending June 30 shall be made on September 1 ~~of the following fiscal year, and the adjustment of charges based on the 6-month period ending December 31 shall be made on March 1; the adjustment in charges shall be in effect for all patient bills prepared until the following adjustment.~~ If such veteran elects to be admitted to said hospital as a private patient he shall be liable for all professional fees incurred, but shall be eligible for benefits under this section for hospital care.

SECTION 328. 144.03 of the statutes is repealed.

SECTION 329. 144.26 (3) (b) 4 and (4) of the statutes are repealed.

SECTION 329m. 144.76 (2) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

144.76 (2) The council shall employ, under the classified service, such staff as is necessary to perform ~~its~~ clerical duties.

SECTION 330. 145.10 (1) (intro.), (a) and (b) and (2) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), are amended to read:

145.10 (1) (intro.) The department may ~~on its own motion~~ make investigations and conduct hearings and may, on its own ~~motion~~ or upon complaint in writing duly signed and verified by the complainant, and not less than ~~ten~~ 10 day's notice to the licensee, suspend any plumber's license or temporary permit if it has reason to believe, and may revoke such license or permit in the manner hereinafter provided, if it finds that the holder of such license or permit has:

(a) Made a material misstatement in the application for license or renewal thereof or for temporary permit; or

(b) ~~Demonstrated incompetency to act as a plumber; or~~ Failed to correct an installation for which he is responsible, at his own expense, within 30 days following notification by the department of a violation of any rule adopted pursuant to this chapter.

(2) A copy of the complaint with notice of the suspension of license or permit, ~~if ordered by the department,~~ shall be served on the person complained against, and his answer thereto shall be filed, in the manner and within the time provided in s. 136.08 (4), and the provisions of said subsection shall govern so far as applicable.

SECTION 331. 145.10 (1) (c) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is repealed.

SECTION 332m. 145.15 of the statutes is created to read:

145.15 PRIVATE DOMESTIC SEWAGE TREATMENT AND DISPOSAL SYSTEM REGULATIONS AND PERMITS. (1) REGULATION. The department may adopt rules to regulate the manufacturing and sale of septic tanks, the specifications of the septic tank, the site for the septic tank and effluent disposal area and the soil test procedures and requirements for the construction, alteration, repair or extension of private domestic sewage treatment and disposal systems.

(2) STATE PERMIT REQUIRED. No person, except pursuant to sub. (6), may construct, alter or extend a private domestic sewage treatment and disposal system unless the licensee has obtained a permit and one copy thereof from the person or agency authorized by the department to issue permits for the construction, alteration, or extension of a private domestic sewage treatment and disposal system for the property on which such system is to be constructed, altered or extended.

(3) STATE PERMIT FEE. A fee of \$10, except pursuant to sub. (6), shall accompany each application for a state permit to construct, alter or extend a private domestic sewage treatment and disposal system. Upon completing the state permit application, the person or agency as authorized in sub. (4) shall forward the application and fee to the department.

(4) PERSONS AND AGENCIES AUTHORIZED TO ISSUE STATE PERMITS. (a) In cities, villages and towns having a board of health or in a county with a county health department under s. 140.09 or a county health commission under s. 141.01 employing a full-time sanitarian, the respective board of health, county health department or county health commission may be granted the sole authority by the department to issue state permits for private domestic sewage treatment and disposal systems to be constructed, altered, or extended within its corporate limits.

(b) In counties wherein the county board employs a full-time sanitarian, the county health committee may be granted authority by the department to issue state permits for private domestic sewage treatment and disposal systems to be constructed, altered, or extended in all areas of the county not covered by par. (a).

(c) In cities and villages not having a board of health or in a county with a county health department under s. 140.09 or a county health commission under s. 141.01 not employing a full-time sanitarian, or wherein the county board has not employed a full-time sanitarian, the county clerk may be authorized by the department to issue state permits for private domestic sewage treatment and disposal systems to be constructed, altered, or extended within the county.

(d) The department may designate personnel in its central and district offices to issue state permits for private domestic sewage treatment and disposal systems constructed, altered, or extended at sites specified in par. (c).

(5) APPLICATION AND STATE PERMIT FORMS. The private domestic sewage treatment and disposal system permit application and permit forms shall be furnished by the department. The application shall state the owner's name and address, the location of the property on which the system is to be constructed, altered, or extended, whether a local septic tank system permit is required, the name of the installer and the state license as to classification and number held by him, the specifications of the system and such other information required by the department.

(6) This section shall not apply in municipalities or counties which have or adopt a sanitary ordinance covering the same subject matter as H62 of the Wisconsin administrative code and which employ on either a

full or part-time basis a registered sanitarian, licensed master plumber, or licensed master plumber restricted, to enforce such sanitary ordinance.

SECTION 334. 147.23 (7) of the statutes is amended to read:

147.23 (7) All licenses issued by the board shall expire on December 31 following the issue thereof, except that any holder of a license may have the same renewed from year to year by the payment of an annual fee of ~~\$15~~ *determined by the board, not to exceed \$30. The board may permit persons to renew licenses later than December 31 but before the following March 1 upon payment of an additional fee of \$10.*

SECTION 335. 153.04 of the statutes is amended to read:

153.04 Licenses to engage in the practice of optometry shall be issued only to persons who successfully pass an examination conducted under the direction of the board of examiners at a time and place fixed by the board. Such examination shall relate to such matters as are essential to the practice of optometry, and shall include anatomy, physiology, pathology of the eyes and its appendages, normal and abnormal refractive, accommodative and muscular conditions and coordination of the eyes, and subjective and objective optometry, the principles of lens construction and adjustment and such other subjects as the board deems necessary. In lieu of its own examination the board may accept, in whole or in part, the certificate of the national board of examiners in optometry. In case of failure at any examination the applicant shall have the privilege of taking subsequent examinations upon the payment of a fee of ~~\$10~~ \$25 for each examination, at any meeting of the board.

SECTION 336. 153.05 (1) of the statutes is amended to read:

153.05 (1) No person shall be examined by the board:

(a) Until he has paid ~~\$35~~ \$50 if a resident ~~and \$50~~ or \$75 if a nonresident to the secretary of the board. Such fee shall be refunded only if, for sickness or other good cause, he ~~should be~~ is unable to complete the examination;

(b) ~~unless~~ Unless he shall present proof, satisfactory to the board, that he is at least 21 years of age and is of good moral character;

(c) ~~unless~~ Unless he has graduated from an accredited college of optometry approved and recognized by the board; and

(d) ~~unless~~ Unless he has had 5 years' approved training in optometry, of which at least 3 years must have been in an accredited school or college of optometry.

SECTION 337. 153.05 (2) of the statutes is amended to read:

153.05 (2) Any person who has been admitted to practice optometry in another state, having substantially similar requirements and granting equal privileges to residents of Wisconsin, may be issued a certificate in the discretion of the board upon passing an examination in pathology and practical optometry, payment of ~~\$35~~ \$100 and production of a certificate showing that he has passed an examination in such other state and satisfactory evidence that he has actually practiced there for 5 years.

SECTION 338. 153.06 (1) of the statutes is amended to read:

153.06 (1) Persons practicing optometry shall annually, before January 1, register with the board and pay a fee of not to exceed ~~\$25~~ \$50 as fixed by the board. The board shall issue certificates of registration expiring the following December 31. The board may permit persons to register later than January 1 but before the following December 31 upon payment of not to exceed ~~\$35~~ \$75 as fixed by the board.

SECTION 339. 156.04 (2) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

156.04 (2) No person shall engage in the business of a funeral director, or hold himself out as engaged in such business, in whole or in part, unless first licensed as a funeral director by the department. Applica-

tion for such license (other than a renewal) shall be in writing and verified on a form to be furnished by the department. The application must specify the address at which the applicant proposes to conduct the business of a funeral director and shall contain such other information as the department requires to determine compliance with the requirements of this chapter. Accompanying the application shall be an examination fee of ~~\$15~~ \$30, together with affidavits from at least 2 reputable freeholders of the county in which the applicant resides or proposes to conduct the business of a funeral director, to the effect that the applicant is of good moral character, of temperate habits, and a citizen of the United States. The fee for the license, if granted, is ~~\$5~~ \$10.

SECTION 340. 156.05 (3) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

156.05 (3) Applications for the examination for an embalmer's license shall be in writing and verified on a blank to be prescribed and furnished by the department, and be accompanied by such proof of compliance with the requirements of this chapter and with such other information as the department requires and shall be accompanied by a fee of ~~\$15~~ \$30. The fee for the license, if granted, is ~~\$5~~ \$10.

SECTION 341. 156.06 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

156.06 The department shall issue separate renewal licenses to funeral directors and to embalmers. All licenses shall expire at the close of the calendar year. A renewal license for the ensuing year shall be issued to any licensed funeral director or licensed embalmer on payment of a renewal fee of ~~\$5~~ \$10, providing the application is made prior to the close of the license year, and in case the application is made after the close of the license year, the renewal fee shall be \$10, ~~provided that before~~ \$20. ~~Before~~ any renewal license shall be is delivered to any licensed funeral director, proof must be furnished by the applicant, to the satisfaction of the department, that he is doing business at a recognized funeral establishment ~~and provided further, except~~ that if such applicant is not doing business at a recognized funeral establishment, at the time he applies for his license, he shall be given a certificate, without additional cost, to the effect that he is in good standing as ~~such a~~ funeral director, and shall be entitled to such renewal license at any time during that license year, when he is located at a recognized funeral establishment, without payment of any additional renewal fee.

SECTION 342. 156.07 of the statutes is amended to read:

156.07 A licensed funeral director or embalmer who fails to renew his license may on application filed within 3 years after the expiration of his last license secure a renewal license without examination by payment of a fee of ~~\$10~~ \$20 for each year he was not licensed; or by examination and payment of the fees as provided in ss. 156.04 and 156.05; ~~provided, that~~. Any licensed funeral director or embalmer whose license has lapsed 3 years or more may obtain a new license by examination and payment of the fees as provided in s. 156.04 or 156.05. The time limitations prescribed ~~herein in this section~~ shall not include the service period of a funeral director or embalmer as an active member of the ~~military or naval~~ U.S. armed forces of the United States.

SECTION 343. 156.08 (4) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

156.08 (4) (a) Applications for the examination for a reciprocal funeral director's or embalmer's license shall be in writing and verified on a blank to be prescribed and furnished by the department, and be accompanied by such proof of compliance with the requirements for a reciprocal funeral director's or embalmer's license and with such other information

as the department ~~may require~~ *requires* and shall be accompanied by a fee of ~~\$15~~ \$30 for each application. The fee for each license, if granted, shall be as determined in par. (b).

(b) At the time application for a reciprocal license as a funeral director or embalmer is made, ~~the~~ department shall determine the total fees and charges which the licensing state of the applicant would impose upon a Wisconsin funeral director or embalmer for such a license and such total fees and charges shall be the reciprocal funeral director's or embalmer's license fee, less the ~~\$15~~ \$30 which accompanies each application. But in no case shall the fee for a reciprocal funeral director's or embalmer's license be less than the fee prescribed for an applicant for an original funeral director's or embalmer's license.

SECTION 344. 156.105 (3) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

156.105 (3) Applications for such funeral establishment permits shall be made on blanks furnished by the department and filed with the department on or before July 1 of each year and shall be accompanied by a fee of ~~\$10~~ \$20 *if the application is made prior to the close of the license year, and if the application is made after the close of the license year, the renewal fee shall be \$40.* All such permits shall expire on June 30 of each year.

SECTION 345. 158.03 (4) of the statutes, as affected by chapters — and —, laws of 1969 (Senate Bills 354 and 355), is amended to read:

158.03 (4) No person shall engage in teaching or instructing apprentices in any school or college teaching barbering unless he holds a Wisconsin master barber's license, is a graduate from an approved high school or its equivalent as determined by examination by the board of vocational, technical and adult education or the extension division of the university of Wisconsin and has passed an examination for an instructor's certificate in barbering conducted by the department. Such certificate shall expire on June 1 next succeeding issuance and be renewed on or before the expiration date at a renewal fee of ~~\$5~~ \$10. After that date an additional fee of \$5 shall be paid. The examination shall cover such subjects as are usually taught in barber schools and colleges in practical work and theory. The examination fee for instructors shall be ~~\$10~~ \$20.

SECTION 346. 158.04 (5) (b) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

158.04 (5) (b) Any person or persons proposing to open a shop in a new location or to make major alterations shall first make application to the department for an inspection and approval of the premises, submitting an exact description and floor plan of the proposed location of the premises on a form prescribed by the department accompanied by an inspection fee of ~~\$15~~ \$30.

SECTION 347. 158.09 (6) of the statutes is amended to read:

158.09 (6) Each application for an apprentice's permit shall be accompanied by a fee of ~~\$5~~ \$10.

SECTION 348. 158.10 (2) of the statutes is amended to read:

158.10 (2) Each application for a journeyman's license (other than a renewal) shall be in writing and accompanying the application shall be an examination fee of ~~\$10~~ \$20. The fee for the license, if granted, shall be ~~\$5~~ \$10. Issuance of a journeyman's license shall entitle the applicant to practice barbering under a licensed shop manager in this state for a period of one year from the date of the license. After expiration of this license it must be renewed and such journeyman must take the first examination for a master barber's license given in his respective locality, provided he has served one year as a journeyman in this state.

SECTION 349. 158.10 (4) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

158.10 (4) Any barber from out of the state who is at least 20 years of age, of good moral character and temperate habits and has an active license or certificate as a practicing barber or eligibility therefor with 4 years' experience from another state which has substantially the same requirements as this state may be granted a journeyman license upon passing an examination consisting of a written test and practical examination. The fee for the examination is ~~\$15~~ \$30. The application blank and fee must be filed with the department at least 10 days previous to the examination. Permission to work pending an examination shall not be granted.

SECTION 350. 158.11 (2) and (3) of the statutes are amended to read:

158.11 (2) The fee to be paid by an applicant for an examination to determine his fitness to receive a master barber's license shall be ~~\$15~~ \$30 and for the issuance of the master barber's license ~~\$5~~ \$10.

(3) All master barber licenses shall expire on June 1 of the license year. A renewal license for the ensuing year shall be issued to any licensed master barber on payment of a renewal fee of ~~\$5~~ \$10 providing the application, together with the fee, is filed before the beginning of the next license year. In case the application, together with the fee, is filed after the close of the license year the renewal fee shall be ~~\$10~~ \$20.

SECTION 351. 158.12 (2) (b) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

158.12 (2) (b) Who has satisfactorily passed an examination conducted by the department to determine his fitness in managing a shop. The fee for examination for a shop manager's license shall be ~~\$15~~ \$30. The application blank and fee for such examination must be ~~in the office of received by~~ the department at least 10 days previous to the examination.

SECTION 352. 158.12 (3) and (4) of the statutes are amended to read:

158.12 (3) The fee to be paid upon application for the issuance of a shop manager's license shall be ~~\$5~~ \$10. When application is made by more than one qualified person for a license covering the same shop, such license may be issued in the name of all applicants. Any person seeking a shop manager's license for more than one shop shall pay a separate fee for each shop.

(4) All shop manager licenses shall expire on June 1 of the license year. A renewal license for the ensuing year shall be issued to any licensed shop manager on payment of a renewal fee of ~~\$5~~ \$10 providing the application, together with the fee, is filed before the beginning of the next license year. In case the application, together with the fee, is filed after the close of the license year, the renewal fee shall be ~~\$10~~ \$20.

SECTION 353. 158.124 (1) of the statutes is amended to read:

158.124 (1) A manager previously licensed in Wisconsin who fails to renew his license may, on application, if filed within 3 years after the expiration of his last license, secure a license without examination by payment of a fee of ~~\$10~~ \$20 for each year not licensed or by examination and payment of the fees as required for compliance with the provisions of s. 158.12. A shop manager who fails to renew his license within 3 years after the expiration of his last license may secure a license only by examination and payment of the fees as required for compliance with the provisions of s. 158.12. The time limitations prescribed herein in this subsection shall not include the service period of the shop manager as an active member of the ~~military or naval U.S. armed forces of the United States.~~

SECTION 354. 159.02 (7) of the statutes is amended to read:

159.02 (7) The annual *renewal* fee for a certificate of registration for a school to teach cosmetology shall not be less than ~~\$100~~ \$200 for all schools ~~now~~ holding a certificate of registration. Applicants for a *new* certificate

of registration ~~who do not on September 20, 1939, hold a certificate of registration~~ shall accompany their application with a fee of ~~\$300~~ \$600. Said application fee shall include the fee for the first certificate of registration provided said application be granted. The annual fee for a certificate of registration shall be paid on or before November 30, annually; after that date an additional fee of ~~\$25~~ \$50 shall be paid.

SECTION 355. 159.08 (2a) and (4a) of the statutes are amended to read:

159.08 (2a) The fee to be paid by an applicant for an examination to determine his fitness to receive a manager's license shall be ~~\$15~~ \$20. If a license be issued the fee for said license shall be ~~\$5~~ \$10.

(4a) The fee to be paid by an applicant for an examination to determine his fitness to receive an operator's license shall be ~~\$10~~ \$15. If a license be issued the fee for said license shall be ~~\$3~~ \$6.

SECTION 356. 159.08 (7), (8) and (9) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

159.08 (7) Applicants for a manicurist's license shall be at least 18 years of age; shall have completed a course of instruction of not less than 200 hours in not more than 3 months under the supervision of a licensed instructor in a school of cosmetology or under the supervision of a licensed manager in a beauty salon. No license shall be issued to an applicant unless he has successfully passed an examination conducted by the department to determine his fitness to practice as a manicurist. The fee to be paid by an applicant to take the manicurist's examination shall be ~~\$5~~ \$10. If a license be issued, the fee for the license shall be ~~\$3~~ \$6.

(8) The department may grant a temporary permit to practice as an operator or manicurist without examination provided that the applicant meets all the other requirements of this state for licensure as an operator or manicurist and has graduated from a registered school of cosmetology in this state or is otherwise eligible for licensure under sub. (6) (a). In addition, the department may grant a temporary permit to practice as a manager to any person who has been duly licensed as an operator under this chapter for at least 2 years and has practiced under such license within this state for such a period of time. The department may also grant a temporary instructor's permit to one who is qualified for the examination and who is to be considered a replacement of another instructor. The temporary permit shall be valid from the date of issue until the next regular examination conducted by the department and results are sent out but this period shall not exceed 4 months. No more than 3 such temporary permits shall be issued to any one applicant, but not more than 2 such permits for any one license. The fee for each temporary permit is ~~\$5~~ \$10 payable at the time that the application is submitted and this fee is in addition to all other fees required under this section, except that the first operator's permit issued to graduates of schools of cosmetology of this state shall be without charge.

(9) Applicants for an instructor's license shall be high school graduates, or have an equivalent education as determined by the extension division of the university of Wisconsin, have had at least 3 years' experience as a cosmetologist and have been licensed as a managing cosmetologist at least one year, and shall pass a written examination and such other tests as the department deems fit. The fee to be paid by an applicant to take the instructor's examination shall be ~~\$15~~ \$20. If a license is issued, the fee for said license is ~~\$5~~ \$10. A duly licensed instructor who is actively engaged as such and who has previously been licensed as a manager under this chapter will be eligible for renewal of such manager's license without further examination upon submitting an application accompanied by the required fee.



SECTION 357. 159.09 (3) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

159.09 (3) The department shall establish minimum standards through rules and regulations pertaining to the maintenance, equipment and plans and specifications for beauty and electrolysis salons as they relate to the public health and safety. No premises shall be licensed for use as such a salon unless it meets the standards established by the department. Any person ~~or persons~~ proposing to open such a salon in a new location shall first make application to the department for an inspection and approval of the premises, submitting an exact description and floor plan of the proposed location of the premises on a form prescribed by the department accompanied by an inspection fee of ~~\$10~~ \$20.

SECTION 358. 159.09 (5) of the statutes is amended to read:

159.09 (5) The fee for a beauty or electrolysis salon license shall be ~~\$10~~ \$20. This fee is to apply to all such salon licenses, including transfers of ownership.

SECTION 359. 159.11 (3) (a) to (i) of the statutes are amended to read:

159.11 (3) (a) The renewal fee for a manager's license shall be ~~\$5~~ \$10 if the application is made on or before November 30 annually; after that date an additional fee of ~~\$2~~ \$10 shall be paid.

(b) The renewal fee for an itinerant's license shall be ~~\$10~~ \$20 if the application is made on or before November 30 annually; after that date an additional fee of ~~\$5~~ \$10 shall be paid.

(c) The renewal fee for an operator's license shall be ~~\$3~~ \$6 if the application is made on or before November 30 annually; after that date an additional fee of ~~\$1~~ \$6 shall be paid.

(d) The renewal fee for a manicurist's license shall be ~~\$3~~ \$6 if the application is made on or before November 30 annually; after that date an additional fee of ~~\$1~~ \$6 shall be paid.

(e) The fee for an apprentice's permit shall be ~~\$1~~ \$5.

(f) ~~There shall be no~~ No fee for a student's permit.

(g) The renewal fee for a beauty or electrolysis salon license shall be ~~\$10~~ \$20 if the application is made on or before November 30 annually; after that date an additional fee of ~~\$2~~ \$20 shall be paid.

(h) The renewal fee for an instructor's license shall be ~~\$5~~ \$10 if the application is made on or before November 30 annually; after that date an additional fee of ~~\$2~~ \$20 shall be paid.

(i) The renewal fee for an electrolysist's license shall be ~~\$5~~ \$10 if the application is made on or before November 30 annually; after that date an additional fee of ~~\$2~~ \$20 shall be paid.

SECTION 360. 159.13 (2) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

159.13 (2) Licenses shall be issued only to such persons who are possessed of the requisite skill as cosmetologists. Cosmetologists shall have sufficient knowledge concerning the common diseases of the face and scalp to avoid aggravation and spread of disease in the practice of their profession. No license to practice that branch of cosmetology, involving the use of the electric needle for the removal of superfluous hair, shall be issued unless special application therefor is made to the department showing that such applicant has successfully completed a course of training in such branch of cosmetology, and has passed an examination to the satisfaction of the department. The fee to be paid by an applicant to take the electrolysist examination is ~~\$10~~ \$20. If a license is issued, the fee for said license is ~~\$5~~ \$10. Managing cosmetologists, electrolysists, instructors, manicurists and itinerant cosmetologists must notify the department of change of address within 5 days thereof.

SECTION 361. 160.03 (1) to (5) of the statutes are amended to read:

160.03 (1) The annual fee for all places coming under the definition of a hotel shall be ~~\$10~~ \$20 for those having 30 or less sleeping rooms and ~~\$20~~ \$40 for those with more than 30 sleeping rooms.

(2) The annual fee for all places coming under the definition of a tourist rooming house shall be ~~\$5~~ \$10.

(3) The annual fee for all places coming under the definition of a restaurant shall be \$20 if *anticipated gross annual food sales are less than \$5,000, and shall be \$40 if anticipated gross annual food sales are \$5,000 or more.* At the time of applying for the annual renewal of his permit, the permittee shall document anticipated gross annual food sales on the basis of his actual sales during the current year and shall, if actual gross food sales for the current year are \$5,000 or more while his anticipated gross food sales were estimated at less than \$5,000 when the current permit was obtained, attach to his application for permit renewal payment for the difference between the lower and the higher fee; but if his actual gross food sales for the current year are less than \$5,000 and his permit fee for the current year was based on anticipated gross food sales of \$5,000 or more, he shall deduct the difference between the higher and the lower fee from his fee payable for the forthcoming permit year.

Item Veto

(4) The annual fee for a vending machine operator is ~~\$5~~ \$10. The annual fee for a vending machine commissary is ~~\$20~~ \$40. The annual fees for vending machines are as follows: one machine, ~~\$2~~ \$4; 2 machines, \$4 \$8; 3 machines, ~~\$6~~ \$12; 4 Machines, ~~\$8~~ \$16; 5 machines, ~~\$10~~ \$20; 6 to 10 machines, ~~\$20~~ \$40; 11 to 15 machines, ~~\$30~~ \$60; 16 to 20 machines, ~~\$40~~ \$80; 21 to 25 machines, ~~\$50~~ \$100; 26 to 50 machines, ~~\$100~~ \$200; 51 to 75 machines, ~~\$150~~ \$300; 76 to 100 machines, ~~\$200~~ \$400; and for machines in excess of 100, ~~\$200~~ \$400 plus \$100 for each additional ~~50~~ 25 machines or fraction thereof.

(5) An additional penalty fee of ~~\$5~~ \$10 shall be required for each permit whenever the annual fee for renewal is not paid prior to expiration of the permit.

SECTION 362. 160.03 (6) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is amended to read:

160.03 (6) In the administration and enforcement of this chapter, the department may designate and use full-time city or county health departments as its agents in making inspections and investigations; ~~provided, that when.~~ When such designation is made and such services are furnished, the department shall reimburse the city or county furnishing such service at the rate of 50 ~~per cent~~ % of the net license fee per license per year issued in such municipality.

SECTION 362b. 165.70 (3) of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 355), is amended to read:

165.70 (3) The attorney general shall appoint, under the classified service, ~~not to exceed 5~~ investigators to assist in the investigations referred to in sub. (1).

SECTION 362c. 180.793 (2) (a) of the statutes is amended to read:

180.793 (2) (a) If filed prior to May 1, ~~\$10~~ \$15.

SECTION 362h. 180.793 (2) (b) of the statutes is amended to read:

180.793 (2) (b) If filed on May 1 or thereafter, but not later than the following December 31, ~~\$15~~ \$20.

SECTION 362p. 180.793 (4) of the statutes is amended to read:

180.793 (4) The corporation may be restored to good standing by delivering to the secretary of state a current annual report conforming to the requirements of law and by paying to the secretary of state the ~~\$15~~ \$20 late filing fee plus \$10 for each calendar year or part thereof during which the corporation has not been in good standing, not exceeding a total of ~~\$105~~ \$110.

SECTION 362w. 180.835 (2) of the statutes is amended to read:

180.835 (2) If the annual report is delivered to the secretary of state after March 31 and prior to June 1, the corporation shall pay a penalty for late filing of \$25, and the secretary of state shall not file such report until said penalty has been paid. If the annual report is delivered to the secretary of state on or after June 1, the corporation shall pay a penalty for late filing of ~~\$50~~ \$55 and the secretary of state shall not file such report until said penalty has been paid.

SECTION 363. 180.87 (1) (a) of the statutes is amended to read:

180.87 (1) (a) Filing articles of incorporation, \$1 for each \$1,000 or fraction thereof of authorized par value shares, and 2 cents for each authorized share without par value, the minimum fee to be ~~\$40~~ \$50.

SECTION 363m. 180.87 (1) (i) of the statutes is amended to read:

180.87 (1) (i) Filing an application of a foreign corporation for certificate of authority to transact business in this state, \$40 ~~\$50~~, and \$1 for every \$1,000 of its capital exceeding ~~\$40,000~~ \$50,000 employed or to be employed in this state, computed as provided in s. 180.813, as shown by such application.

SECTION 363r. 180.87 (1) (j) of the statutes is amended to read:

180.87 (1) (j) Filing an annual report of a foreign corporation ~~\$10~~ \$15, and in case said annual report shows that the corporation employs in this state capital in excess of the amount of capital on which a fee has previously been paid, computed as provided in s. 180.813, an additional fee which with previous payments made on account of capital employed in this state, will amount to \$1 for each \$1,000 of such excess.

SECTION 363w. 180.87 (1) (p) of the statutes is amended to read:

180.87 (1) (p) Filing an annual report of a domestic corporation, ~~\$5~~ \$7.

SECTION 363y. 180.87 (1) (r) of the statutes is amended to read:

180.87 (1) (r) Checking each domestic or foreign corporate record, and answering inquiry thereon including giving a list of officers and directors, ~~\$1~~ \$2 plus 50 cents for each additional list of officers and directors. ~~This does not apply to requests for verification of corporate existence or status, or for information as to the current registered office or agent. Answering a request for verification of corporate existence or status or for information as to the current registered office or agent, if written, \$1; otherwise no charge.~~

SECTION 364. 181.68 (1) (a) of the statutes is amended to read:

181.68 (1) (a) Filing articles of incorporation, ~~\$20~~ \$25;

SECTION 364c. 181.68 (1) (i) of the statutes is amended to read:

181.68 (1) (i) Checking each corporate record, and answering inquiry thereon, ~~\$1~~ \$2. ~~This does not apply to requests for verification of corporate existence, or for information as to the current location of principal office or name and address of the registered agent. Answering a request only for verification of corporate existence or for information as to the principal office or name and address of the registered agent, if written, \$1; otherwise no charge.~~

SECTION 364g. 185.48 (4) (a) of the statutes is amended to read:

185.48 (4) (a) If filed prior to May 1, ~~\$10~~ \$15.

SECTION 364m. 185.48 (4) (b) of the statutes is amended to read:

185.48 (4) (b) If filed on May 1 or thereafter, but not later than the following December 31; ~~\$15~~ \$20.

SECTION 364r. 185.48 (6) of the statutes is amended to read:

185.48 (6) The cooperative may be restored to good standing by delivering to the secretary of state a current annual report and by paying the ~~\$15~~ \$20 late filing fee plus \$10 for each calendar year or part thereof

during which it was not in good standing, not exceeding a total of ~~\$105~~ \$110.

SECTION 365. 185.83 (1) (a) of the statutes is amended to read:

185.83 (1) (a) Articles of association for a new cooperative, \$1 for each \$1,000 of authorized stock, but in no case less than ~~\$20~~ \$25. A cooperative organized without capital stock shall pay a fee of ~~\$20~~ \$25.

SECTION 365m. 185.83 (1) (e) of the statutes is amended to read:

185.83 (1) (e) Filing an annual report of a cooperative, ~~\$5~~ \$7.

SECTION 365r. 185.83 (1) (f) of the statutes is amended to read:

185.83 (1) (f) Checking each domestic or foreign corporate record, and answering inquiry thereon, including giving a list of officers and directors, ~~\$1~~ \$2 plus 50 cents for each additional list of officers and directors. ~~This does not apply to requests for verification of corporate existence or status, or information as to the current location of the principal office or as to the current registered agent or registered office. Answering a request for verification of corporate existence or status or information as to the current location of the principal office or as to the current registered agent or registered office, if written, \$1; otherwise no charge.~~

SECTION 366. 226.14 (3) and (4) (intro.), (a), (b) and (d) of the statutes are amended to read:

226.14 (3) Every such trust shall pay to the secretary of state a filing fee of ~~twenty five dollars~~ \$50, and ~~ten dollars~~ \$15 for each subsequent amendment, together with a further fee of ~~one dollar~~ \$1 for each ~~one thousand dollars~~ \$1,000 of beneficial certificates sold or offered for sale in this state.

(4) (intro.) Every such trust shall file, *accompanied by a filing fee* of \$5, in the office of the secretary of state a verified statement on or before *each* March 31 ~~in each calendar year~~, showing the names and addresses of each of the trustees; the nature of the business transacted during the preceding year; in what states such trust is operating; the amount and number of beneficial certificates sold in this state, or elsewhere; ~~and~~ a statement as to the total amount of beneficial certificates outstanding. Any such report not filed before April 1, may be filed only upon payment to the secretary of state of the following fees:

(a) If filed prior to May 1, ~~\$5~~ \$10.

(b) If filed thereafter but not later than the following December 31, ~~\$10~~ \$15.

(d) The trust may be restored to good standing by delivering to the secretary of state a current annual report conforming to the requirements of this section and by paying to the secretary of state \$10 for each calendar year or part thereof during which the trust has not been in good standing, not exceeding a total of ~~\$100~~ \$105.

SECTION 366m. 236.12 (7) of the statutes is created to read:

236.12 (7) The head of the planning function may charge reasonable service fees for all or part of the costs of activities and services provided by the head of the planning function under this section and s. 70.27. A schedule of such fees shall be established by rule.

SECTION 366r. 245.15 of the statutes is amended to read:

245.15 Each county clerk shall receive as a fee for each license granted the sum of ~~\$4~~ \$4.50, of which \$3 shall become a part of the funds of the county, and ~~\$1~~ \$1.50 shall be paid into the state treasury as reimbursement toward the appropriation ~~made by~~ under s. 20.765 ~~(3) (e) (2) (g)~~ to carry out the functions of the council for home and family. The clerk shall also receive a standard notary fee of 50 cents for each license granted which may be retained by him if operating on a fee or part fee basis, but which otherwise shall become part of the funds of the county.

SECTION 366w. 245.32 of the statutes, as affected by chapter —, laws of 1969 (Senate Bill 354), is repealed.

SECTION 367. 251.04 (6) of the statutes is amended to read:

251.04 (6) Each justice may employ one attorney at law to assist him as law examiner and to perform such other duties as he requires. Each such attorney shall be admitted to practice as an attorney in all courts of this state. The salary of each such attorney shall not exceed ~~\$7,500~~ \$9,000 per annum.

SECTION 367g. 251.181 (1), as affected by chapter —, laws of 1969 (Senate Bill 355), of the statutes is amended to read:

251.181 (1) There is created a judicial council of ~~17~~ 18 members as follows: A supreme court justice designated by the supreme court; *the administrative director of courts or a representative of his office designated by him*; a circuit judge designated by the board of circuit judges; a county judge designated by the board of county judges; a judge designated by the board of criminal court judges; a juvenile court judge designated by the board of juvenile court judges; the chairman of the senate judiciary committee or a member of the committee designated by him; the chairman of the assembly judiciary committee or a member of the committee designated by him; the attorney general or a representative of the department of justice designated by the attorney general; the revisor of statutes or an assistant designated by him; the deans of the law schools of the university of Wisconsin and Marquette university or a member of the respective law school faculties to be designated by said deans; the president-elect of the state bar of Wisconsin or a member of the board of governors of the state bar designated by him and 3 additional members thereof selected by the state bar, and 2 citizens at large appointed by the governor. The last 5 members shall serve 3-year terms. The names of the members shall be certified to the secretary of state by the executive secretary. Members shall hold office until their successors have been selected. The members of the council shall receive no compensation, but shall be reimbursed from the appropriation made by s. 20.645 for expenses necessarily incurred by them in attending meetings of the council outside the county of their residence.

SECTION 367r. 251.181 (2) (b) of the statutes is amended to read:

251.181 (2) (b) ~~Make a continuous survey~~ *Survey* and study of the organization, jurisdiction and methods of administration and operation of all the courts of ~~the~~ *this* state, ~~both courts of record and others, the volume and conditions of business in said courts, the work accomplished and the results obtained.~~

SECTION 368. 251.181 (2) (c) of the statutes is repealed.

SECTION 369m. 251.181 (2) (f) and (3) (d) and (e) of the statutes are amended to read:

251.181 (2) (f) Recommend to the legislature any changes in the organization, jurisdiction, operation and methods of conducting the business of the courts, *including statutes governing pleading, practice, procedure and related matters*, which can be put into effect only by legislative action.

(3) (d) The council may determine the qualifications of, and appoint *outside the classified service*, an executive secretary and such technical and clerical help as it deems necessary, ~~outside the classified service, except that after January 1, 1968, the administrative director or the deputy or the assistant administrator, of the office of administrator of courts shall serve ex officio as such executive secretary.~~ The council shall be provided with adequate office space in the state capitol.

(e) The council may call upon any department of the state or any county or municipality thereof *or any court* for such facilities and data as may be available, and such ~~department~~ *departments, counties, municipali-*

*ties and courts shall ~~co-operate~~ cooperate with the council to the fullest extent. The clerk, judge or justice of each court of the state shall furnish such statistics in such form as the council directs.*

SECTION 370. 251.181 (3) (f) of the statutes is repealed and recreated to read:

251.181 (3) (f) The council may make such reports as it deems proper or as are requested by the legislature or the supreme court. The council may publish such reports as it considers necessary.

SECTION 371. 251.183 (2) of the statutes is amended to read:

251.183 (2) The administrative committee shall meet at the call of its chairman, but at least quarterly, to review the administration and methods of operations of all the courts of the state, the volume and condition of business in those courts and to plan the expeditious handling of judicial matters in the future. *By November 20 of each even-numbered year, the committee shall submit a report to the governor, the legislature and the supreme court analyzing the judicial workload problems of the state and recommending the creation or the elimination of courts and branches of the courts.* It shall direct the ~~judicial council staff~~ administrative director of courts to obtain the statistical information necessary for its work and to prepare studies on administrative ~~operation~~ operations of the courts for its study.

SECTION 373. 252.18 (1) (a) of the statutes is amended to read:

252.18 (1) (a) Every circuit judge may, in his discretion, appoint a competent phonographic reporter for the circuit or the branch of a circuit, as the case may be, for which he was elected or appointed; and when he shall deem it necessary he may appoint one or more competent assistant reporters *provided he has the approval of the administrative director of courts.* The appointing judge or his successor may remove any such reporter or assistant reporter at pleasure and appoint a successor. Every person so appointed as reporter or assistant reporter is an officer of the court and shall take and file the official oath. When so qualified every reporter and every assistant reporter shall be authorized to act in any circuit court in the state. Every reporter shall attend upon the terms of court in the circuit or branch for which he is appointed and, when requested by the judge appointing him, upon the sessions of court presided over in other counties by such judge, and shall discharge such other duties as the court or judge thereof requires; and every assistant reporter shall attend upon the court for which he is appointed, whenever requested so to do by the circuit judge.

SECTION 373m. 252.18 (2) of the statutes is amended to read:

252.18 (2) A reporter or assistant reporter attending a term of court or attending by the direction of the court the trial of a compulsory reference, outside the county in which he resides, or attending the sessions of court presided over in other circuits by the judge appointing him, at the request of such judge, shall be reimbursed his necessary traveling expenses and hotel bills. Every assistant reporter shall be compensated in such amount as the judge appointing him directs, but not more than ~~\$35~~ *the per diem equivalent of the state salary of the official court reporter* for any day or more than the *monthly state salary* of the official court reporter for any month.

SECTION 374. 253.195 of the statutes, as affected by chapter 115, laws of 1969, is repealed and recreated to read:

253.195 **RETIRED JUDGES, SERVICE.** Any person who has served 4 or more years as a county judge, and who was not defeated at the most recent time he sought reelection but is no longer a county judge, may serve temporarily on appointment by the chief justice of the supreme court or by any associate justice designated by the supreme court, acting

through the administrative director of courts, as a judge of any circuit or county court. He shall receive from the state a per diem of \$50 for each day on which he actually serves and, while serving outside the county in which he resides, his actual and necessary expenses. This compensation shall be paid from the appropriations provided in s. 20.625 (1).

SECTION 375m. AUTHORIZED STATE BUILDING PROGRAM. (1)  
For the 1969-71 fiscal biennium, the authorized state building program shall be as follows:

(a) University of Wisconsin.	
Facilities financed by building trust funds.	
System — minor projects	\$ 7,250,000
Centers — equipment	1,104,400
Medical center — advance planning	1,310,000
Parkside — equipment deficits	361,000
— space conversion	292,600
Green Bay — equipment deficit	389,000
— land acquisition	200,000
— space conversion	200,400
Total building trust funds	\$ 11,107,400
Facilities financed by borrowing.	
Madison — computer sciences and statistics II	2,471,000
— teachers education building	4,010,000
— Charter street boiler	1,200,000
— land acquisition	250,000
— communication arts equipment	160,000
— dairy and animal science building	5,000,000
Milwaukee — chemistry building addition	734,000
— nursing building	3,456,000
— center for Great Lakes study	1,000,000
— — This project is authorized	
— contingent on a) adequate	
— federal cost sharing, and	
— b) approval by the coordinating	
— council for higher education	
— as to program and location.	
— humanities building—stage I	4,310,000
Extension — office building	2,720,000
Parkside — library learning center	7,827,000
— heating-chilling plant	3,920,000
— communication arts building	4,220,000
— physical education building	2,176,000
— site development	930,000
Green Bay — library learning center	6,782,000
— heating-chilling plant	4,735,000
— creative communications building	5,325,000
— site development	1,440,000
Total borrowing authority	\$ 62,666,000
(b) State universities.	
Facilities financed by building trust funds.	
System — minor projects	\$ 5,200,000
Branch campuses — equipment	225,000
System — academic building equipment	450,000
Pigeon Lake — field station development	101,000
Total building trust funds	\$ 5,976,000
Facilities financed by borrowing.	
System — land acquisition	\$ 2,000,000
— academic building equipment	450,000
Eau Claire — library addition	3,780,000
— footbridge	479,400

La Crosse — arts and humanities building	5,020,000
— physical education building addition	2,250,000
Menomonie — applied arts building	5,199,000
— home economics building	4,280,000
Oshkosh — central heating plant addition	380,000
— geography-classroom building	3,279,000
River Falls — fine arts-classroom building	5,531,000
Stevens Point — maintenance and central stores	570,500
— environmental science building	4,281,000
Superior — fine and applied arts building	4,436,000
Whitewater — social science-classroom building	2,672,000
— central heating plant addition	380,000
Total borrowing authority	\$ 44,987,900
(c) University of Wisconsin and state universities.	
— matching funds	\$ 2,000,000
(cm) Historical society.	
Projects financed by building trust funds.	
Minor projects	\$ 200,000
Total building trust funds	\$ 200,000
(d) Department of public instruction.	
Projects financed by building trust funds.	
Delavan — minor projects	\$ 500,000
Total building trust funds	\$ 500,000
(e) Department of health and social services.	
Projects financed by building trust funds.	
Wisconsin state reformatory — food service renovation	\$ 300,000
— locking system	370,000
System — minor projects	2,000,000
Total building trust funds	\$ 2,670,000
Projects financed by borrowing.	
System — funds to complete 1967-69 program	\$ 5,273,000
Southern Wisconsin colony — power plant	1,129,000
— school addition	976,000
Northern Wisconsin colony — vocational evaluation center	873,000
Central Wisconsin colony — prevocational cottage	347,000
Wisconsin state prison — power plant	598,000
Wales school for boys — maintenance building	125,000
Total borrowing authority	\$ 9,321,000
(f) Department of veterans affairs.	
Projects financed by building trust funds.	
Grand Army home — tunnels	\$ 125,000
— minor projects	98,000
Total building trust funds	\$ 223,000
Projects financed by borrowing.	
Grand Army home — hospital	\$ 2,031,000
— cottage addition III	175,000
Total borrowing authority	\$ 2,206,000
(g) State office facilities.	
Projects financed by building trust funds.	
HFSOB conversion for dept. of transportation	\$ 560,000
Minor projects	305,000
Total building trust funds	\$ 865,000
Projects financed by borrowing.	
General executive building	\$ 9,373,000
Central service facilities	1,397,000
Land acquisition	1,500,000



- Parking facilities 2,700,000
- Total borrowing authority \$ 14,970,000
- (h) Advance planning.
- Projects financed by building trust funds.
- Advance planning \$ 2,000,000
- Total building trust funds \$ 2,000,000
- (i) Summary.
- Total building trust funds \$ 23,541,400
- Total borrowing authority \$136,150,900

(2) In addition to those projects enumerated under sub. (1), building projects and funding authority included in the authorized building program for 1967-69 and previous biennia are continued in the 1969-71 biennium.

(3) Architectural design of the UW medical center phase I on the west campus site, authorized in sub. (1), is premised on:

Item Veto {

- (a) ~~Fifty per cent federal and other funding cost sharing.~~
- (b) Soil borings and site investigations that clearly indicate that the west campus site will support reasonably economical construction.

Item Veto {

- (c) ~~All scientific equipment to be financed by other than state funds.~~
- (d) ~~Phasing of the 1st stage to be not more than \$25 million.~~
- (dm) The selection of a site for the location of such medical center by an independent committee of 5 persons to be selected by the governor, no one of whom shall be a member of the legislature, or connected with the university of Wisconsin or any department or agency of the state of Wisconsin

Item Veto {

(e) ~~Preliminary plans for the center to be approved by the joint committee on finance. Said plans shall be periodically presented to the joint committee on finance for approval.~~

SECTION 376. TERMINOLOGY CHANGE. Wherever "council on fire prevention training" appears in section 15.947 (1) of the statutes, "council on fire service training" is substituted.

SECTION 377. CORRECTION OF CROSS REFERENCES. Any reference shown in Column A ("Old Reference") becomes the reference shown in Column B ("New Reference") in the statutes shown in Column C ("Statute Section"):

Column A <i>Old Reference</i>	Column B <i>New Reference</i>	Column C Statute Section
20.165 (3) (b)	20.165 (2) (a)	149.01 (6) (c)
(3) (g)	20.165 (2) (it)	149.01 (5)
20.255 (2) (bm)	20.255 (3) (bm)	20.725 (9) (c) 1
		38.57 (4), as affected
		121.20
		125.58 (6)
20.255 (2) (v)	20.255 (1) (v)	25.40 (2)
		121.15
(3)	20.255 (1) (a) 2	20.920 (2) (a)
(3) (a)	20.255 (1) (a)	115.53 (2), (3) and (4)
		(b)
(3) (b)	20.255 (1) (b)	115.53 (1)
(3) (d)	20.255 (9) (d)	115.85 (1) to (7)
(3) (e)	20.255 (1) (e)	20.725 (9) (c) 1
		121.20
(3) (f)	20.255 (2) (c)	121.79 (1) (c)
(3) (u)	20.255 (2) (u)	20.710 (2) (fp)
20.265 (9) (u)	20.265 (1) (ug)	13.48 (9)
20.285 (1) (i)	20.285 (1) (k)	36.06 (9) (b)
(1) (j)	20.285 (1) (kc)	13.48 (2) (d)
		36.34 (1a)

Column A Old Reference	Column B New Reference	Column C Statute Section
(2) (n)	20.285 (1) (ga)	36.06 (7)
(3) (g)	20.285 (1) (ka)	46.105
20.370 (9)	20.370 (8)	142.08 (2)
(9) (v)	20.370 (8) (v)	20.370
(9) (w)	20.370 (8) (w)	20.370 (1) (v), (2) (v) and (3) (v)
(9) (vc)	20.370 (8) (vc)	20.370 (1) (w), (2) (w), (3) (w) and (4) (w)
(9) (zm)	20.370 (8) (zm)	20.370 (1) (vc) and (2) (vc)
20.395 (2), (3) and (4)	20.395 (2)	70.113
(2) (v), (vm), (x) or (y) and (z)	20.395 (2) (vf), (vr), (vt), (zb) and (zh)	20.370 (1) (zm), (2) (zm), (3) (zm) and (4) (zm)
(2) (v) and (4) (w)	20.395 (2) (vf)	20.725 (9) (c) 1
(2) (w)	20.395 (2) (vx)	84.20
(2) (x)	20.395 (2) (vt)	84.03 (3) (a)
(2) (xa), (4) (xc), (6) (u) and (7) (u)	20.395 (2) (vw) and (wd) and (3) (u)	84.04 (3)
(3) (g)	20.395 (2) (g)	16.58 (5)
(3) (v)	20.395 (2) (vh)	84.01 (7) and (21) (b) and (c)
(3) (w)	20.395 (2) (vj)	84.03 (6) and (9)
(4) (um) and (ut)	20.395 (2) (vd)	341.25 (1) (a) and (2) (intro.)
(4) (v)	20.395 (2) (vm)	341.26 (3) (a) and (g) (intro.)
(4) (x)	20.395 (2) (wb)	20.370 (7) (g) (intro.)
(4) (xg) and (xm)	20.395 (2) (yb) and (yd)	84.28
(5) to (7)	20.395 (3)	84.27
(6) (u) and (7) (u)	20.395 (3) (u)	84.10
20.505 (6) (a)	20.505 (5) (a)	195.28
20.515 (1) (a)	20.515 (1) (w)	59.965 (11)
(1) (t)	20.515 (1) (w)	86.31 (1) (intro.)
(2) (r)	20.515 (2) (w)	86.32
(2) (t)	20.515 (1) (w)	86.33
(1) (i)	20.370 (8) (kz)	86.34 (4)
(2)	20.545 (1) (d)	86.35 (1)
(2) (h)	20.545 (1) (i)	86.31 (2) (a)
(2) (k)	20.545 (1) (ja)	86.34 (2)
		25.40 (2)
		110.99 (1)
		14.75 (1)
		66.919 (25) (b)
		66.914 (4)
		66.917 (1) (b)
		23.14 (12)
		66.918 (1) (a)
		66.919 (8) (a)
		66.99 (8a)
		20.370 (7) (g) (intro.)
		23.09 (20), as renumbered
		27.30 (5), as affected
		27.31, as affected
		27.30 (15), as affected

Column A Old Reference	Column B New Reference	Column C Statute Section
20.580 (1) (h)	20.165 (2) (iv)	149.01 (5)
(2) (b)	20.165 (2) (a)	149.01 (6) (c)
20.670 (1) (j), (3)	20.435 (2) (j) and	51.08 (6m) (b)
(cc) and (cd)	(4) (cc)	
20.765 (1) (a) 2.a	13.123 (1)	13.45 (3) (a)
(1) (a) 4	13.123 (3)	13.45 (3) (a)
(5) (u)	20.765 (2) (u)	20.395 (intro.)
		25.40 (2)
(7) (e)	20.765 (3) (a)	35.91 (1)
20.835 (6) (a)	20.835 (2) (a)	77.63 (1) and (1a) (b)
(6) (b)	20.835 (2) (b)	77.64 (1) (intro.)
		77.68 (1)
22.13 (3)	23.09 (20)	66.36 (1)
66.919 (30)	66.919 (26), (27)	66.919 (3) (b)
	and (28)	
121.10 (2)	121.10 (3)	121.14 (2) (c)
		121.84 (3) (a)

SECTION 378. RETIREMENT LAW CHANGES. If both this bill and 1969 Senate Bill 352 are enacted into law, the changes made in existing statutes by this act, and the statutes created by this act, which are listed in column A below, shall be deemed to make like changes in the statutes listed in column B as affected by 1969 Senate Bill 352, or to be creations of the statutes listed in column B, respectively:

Column A	Column B
23.14 (2m)	41.31 (3)
23.14 (12)	41.41
(17)	41.42
42.21	42.21
42.22 (9)	42.22 (3)
42.40 (8)	42.40 (8)
42.52 (2)	42.52 (2)
66.901 (19)	41.02 (26)
66.9025	41.06
66.903 (2) (i)	41.07 (2) (d)
66.905 (2) (e)	41.10 (2) (e)
66.905 (3)	41.10 (3)
66.9065 (4) (a) and (b)	41.12 (4) (a) and (b)
(12)	41.12 (12)
66.91 (2)	41.16 (2)
66.912 (1) (b)	41.04 (1) (b)
66.915 (1) (c)	41.19 (1) (c)
66.916 (1) (c)	41.20 (1) (c)
(2) (a)	41.20 (2) (a)
(3)	41.20 (3)
66.918 (1) (a)	41.22 (1) (a)
66.919 (4) (a) 1 (intro.)	40.11 (2) (a) (intro.)
(e)	40.11 (5)
(6) (e)	40.13 (7)
(f)	40.13 (8)
(8) (cc)	40.15 (4)
(9) (c)	40.16 (3)
(26)	40.23
(27)	40.24
(28)	40.25
(30)	40.10 (2) (c)
66.99 (8)	40.42 (4)

	<i>Column A</i>		<i>Column B</i>
	(9)		40.42 (6)
	(10)		40.42 (7)
119.24	(1) (d)		42.70 (1) (e)
	(6) (e) 1		42.76 (5) (a)
	(9) (a) 2		42.71 (1) (b)
	3		42.71 (1) (c) and (2) (a)
	(9) (g)		42.71 (1) (e)
	(10) (a) and (b)		42.71 (3) and (4)

SECTION 379. CONFLICTS RECONCILED. If both this bill and 1969 Senate Bill 355 are enacted into law, then the nonsubstantive treatment of ss. 13.20 (3) and 20.525 (1) (b) by this act shall be superseded by the non-substantive treatment of ss. 14.32 (2) and 14.33 under 1969 Senate Bill 355.

SECTION 380. EFFECT OF AMOUNTS SHOWN FOR ILLUSTRATION. The dollar amounts shown in sections 13.08 (2), 13.121 (3), 13.123, 13.125 and 20.923 (1) (a) 7m of the statutes as affected by this act are based on 1967 statutes and are inserted for purposes of illustration only. If any other act of the 1969 legislature increases or decreases the dollar amounts there shown, such other act shall prevail and shall supersede the amounts shown in this act.

SECTION 380m. RECONCILIATION WITH PENDING LEGISLATION.

(2) The provisions of this act relating to the provision of funds for veterans housing loans shall supersede the provision of chapter 48, laws of 1969, relating to the provision of funds for veterans housing loans, except SECTIONS 2 and 3 of that act, relating to the repeal of the thrice yearly allocation of veterans' trust fund moneys.

SECTION 380n. SEGREGATED FUND BUDGET BILLS. To the extent that any provisions of SECTIONS 50, 51, 55, 58 to 75 and 125 conflict with chapters — and —, laws of 1969 (Senate Bills 544 and 545), those acts shall control.

SECTION 380p. PROTECTIVE OCCUPATIONS RETIREMENT RATE. On December 31, 1969, there shall be transferred to the general fund from the conservation fund \$99,000 and from the highway fund \$162,000.

SECTION 381. EMPLOYEES REASSIGNED. (1) HIGHER EDUCATION CORPORATION. On the effective date of this act, all permanent full-time salaried personnel then employed by the Wisconsin higher education corporation shall be transferred to and become employees of the higher educational aids board and shall have the same civil service salary as their base salary at the time of transfer. The executive secretary of the board may assign or reassign the personnel so transferred, but the salary of such personnel shall not be reduced because of their reassignment.

(2) LEGISLATIVE FISCAL BUREAU. The personnel employed by the legislative programs study committee under section 13.49 of the statutes to constitute the staff of the legislative fiscal bureau shall, on the effective date of this act, be continued as the staff of the legislative fiscal bureau under section 13.95 of the statutes.

(5) BUREAU OF RECREATION. The bureau of recreation in the department of local affairs and development, its responsibilities, the personnel and equipment and supplies assigned to it, and its records are transferred to the department of natural resources to be merged by the secretary of natural resources into the appropriate unit of the department.

SECTION 381m. UNENCUMBERED BALANCES. Unencumbered balances in continuing appropriations as of June 30, 1969, 1967 statutes, shall continue to be available for each respective agency under the various programs created by this act, unless otherwise specified herein. If a prior year continuing balance as of July 1, 1969, need be divided over 2 or more program appropriations beginning July 1, 1969, the state agency con-

cerned shall certify such division to the department of administration as of July 1, 1969.

Item Veto

~~Section 381r. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CONTRACTS. The department of industry, labor and human relations shall not continue the present contract with the United States equal employment opportunity commission, nor shall the department enter into any new contract with the federal commission. The 2 staff positions under the present contract are no longer authorized.~~

~~Section 381s. MERIT INCREASES PROHIBITED: COORDINATING COUNCIL ON HIGHER EDUCATION. During the 1969-71 fiscal biennium, none of the professional employes of the coordinating council for higher education shall be granted a merit increase or otherwise be compensated at a rate of compensation higher than the rate of compensation in effect for such employes on June 30, 1969.~~

SECTION 381t. HISTORICAL SOCIETY SALARY INCREASES. The amounts appropriated for salary increases for unclassified employes under section 20.245 of the statutes shall be used to provide salary increases for such employes of the historical society in a total amount of 6% in each year.

SECTION 381u. STATE UNIVERSITIES SALARY INCREASES. The amounts appropriated for salary increases under section 20.265 of the statutes shall be used to provide salary increases for unclassified employes of the state university system in a total amount of 6%, to be allocated on the basis of merit.

Item Veto

~~SECTION 381v. UNIVERSITY OF WISCONSIN SALARY INCREASES. The amounts appropriated for salary increases under section 20.285 of the statutes shall be used to provide salary increases for unclassified employes of the university of Wisconsin in a total amount of 5%, such 5% to be utilized so that 2.5% of the increase is allocated on the basis of merit and 2.5% in across-the-board salary increases, except that for university of Wisconsin employes whose salaries are in excess of \$20,000 the across-the-board salary increase shall be 2%.~~

SECTION 381z. SCHOOL AID GUARANTEE. (1) In no case shall any school district receive an amount of state school aid under subchapter I of chapter 121 of the statutes in the 1969-70 school year which, as the result of the changes made therein by this act, is less than such district received in the 1968-69 school year as state school aid under said subchapter including excess aids, if any.

(2) If the school district equalized valuation in any school district which received excess aids under section 121.13 (4), 1967 stats., for the 1968-69 school year was less than \$23,000 per pupil in the 1968-69 school year, such district shall for the 1969-70 and 1970-71 school years, in addition to any school aids received by such district under sub. (1) and sections 121.08 to 121.13, also receive excess aids phase-out assistance as follows:

(a) For the 1969-70 school year, the amount of the excess aids phase-out assistance for such district shall be 17% of the excess aids received for the 1968-69 school year.

(b) For the 1970-71 school year, the amount of the excess aids phase-out assistance for such district shall be 10% of the excess aids received for the 1968-69 school year.

Item Veto

~~SECTION 382. EFFECTIVE DATES. The repeal sections of this act shall take effect on June 30, 1969, except as further provided in this section. All other sections of this act shall take effect on July 1, 1969, unless another date is provided in such sections and except as further provided in this section:~~

(2) DEPARTMENT OF EMPLOYEE TRUST FUNDS. (a) On June 30, 1969, the unencumbered balances in the group life and health insurance fund and the public employes social security fund shall be transferred to the ap-

appropriate accounts in the public employes trust fund as created by this act.

(b) On December 31, 1969, the expense surplus existing in the Wisconsin retirement fund shall be transferred at a time to be determined by the Wisconsin retirement fund board to the reserve for interest of the Wisconsin retirement fund.

(c) On June 30, 1969, the unencumbered balance in the administrative account provided for under s. 119.24 (1) (d) shall be transferred to the state accumulation fund provided for under s. 119.24 (1) (ba).

(d) The repeal of section 66.916 (1) (c) of the statutes shall take effect December 31, 1969.

(e) No action may be taken under section 66.919 (6) (f) of the statutes, as affected by this act, prior to July 1, 1969.

(f) SECTION 187m shall take effect on January 1, 1970.

(3) REAL ESTATE TRANSFER FEE. The real estate transfer fee imposed by subchapter II of chapter 77 of the statutes, created by this act, shall take effect on October 1, 1969.

(4) CIGARETTE TAX INCREASE. SECTION 323 of this act shall take effect September 1, 1969.

(5) GENERAL RETAIL SALES TAX. Generally, the substantive changes effected by SECTION: 218 to 279 shall be effective on and after September 1, 1969 and the procedural and clarifying changes shall apply following enactment and publication. The amendment of section 77.52 (1) and (2) of the statutes apply to sales, leases and rentals of tangible personal property and the selling, performing or furnishing of services on and after September 1, 1969 unless otherwise specifically indicated, and the amendment of section 77.53 (1) of the statutes applies to the storage, use or other consumption in this state of tangible personal property or taxable services purchased from any retailer on or after September 1, 1969. The repeal and recreation of section 77.60 shall apply to assessments made, refunds approved and acts and failures to act, on and after September 1, 1969. The additions, deletions and modifications of exemptions shall apply to sales, leases and rentals of tangible personal property, the selling, performing or furnishing of services and the storage, use or other consumption of property on and after September 1, 1969.

(6) DEPARTMENT OF HEALTH AND SOCIAL SERVICES. (a) SECTION 164wr shall take effect on July 1, 1969, or as soon after this date as is administratively feasible. The department of health and social services shall receive the approval of the joint committee on finance before the implementation of the new system of reimbursement to nursing homes.

(b) During the 1969-71 biennium in determining reimbursement on customary, usual and reasonable charges by noninstitutional providers of services under the medical assistance program established by chapter 49 of the statutes, the department of health and social services shall endeavor to keep fees at current levels but shall allow no fee increases to exceed 4½% per year over the rate being charged as of May 1, 1969.

(c) The amendments to sections 51.24 and 51.26 of the statutes, contained in SECTIONS 174 and 175 respectively, shall apply to the care of patients admitted or readmitted after 30 days' absence on or after July 1, 1969.

(7) MILEAGE ALLOWANCE. The new rate of mileage reimbursement for state employes, under SECTION 115c of this act, shall take effect on September 1, 1969.

(8) AFDC. Section 49.19 (11) of the statutes, as created by this act, shall take effect October 1, 1969.

Approved August 27, 1969.