



1997 SENATE BILL 199

May 7, 1997 - Introduced by Senators RISSER and WELCH, cosponsored by Representatives LA FAVE, GROTHMAN, HUEBSCH, PLOUFF, R. YOUNG, F. LASEE and BALDWIN. Referred to Committee on Judiciary, Campaign Finance Reform and Consumer Affairs.

1 **AN ACT to repeal** 13.94 (1) (em), 13.94 (1s) (b), 15.433, 15.643 (3), 16.71 (3), 16.72
2 (4m), 16.84 (3), 20.003 (5), 20.115 (4) (g), 20.115 (4) (h), 20.197 (1) (g), 20.197 (1)
3 (q), 20.197 (3), 20.455 (2) (g), 20.455 (2) (r), 20.566 (2) (r), 20.566 (8), 20.835 (3)
4 (q), 20.835 (3) (r), 25.17 (1) (jr), 25.75, 66.058 (3) (c) 8., 66.74, 71.04 (7) (f) 16.,
5 71.25 (5) (a) 24., 71.25 (9) (f) 16., 71.67 (4), 71.67 (5), 71.78 (4) (L), 74.09 (3) (b)
6 6., 74.09 (3) (b) 7., 77.61 (5) (b) 9., 79.10 (1) (f) and (g), 79.10 (1m), 79.10 (5), 79.10
7 (7m) (b), 79.10 (7r), 79.10 (9) (bm), 79.10 (10), 79.10 (11), 79.11 (3) (b), 125.51
8 (4) (q), 227.01 (13) (ze), 561.01 (5), 561.02 (2), 561.08, chapter 562, chapter 565,
9 945.01 (1) (d) and 945.01 (1) (e); **to renumber and amend** 20.835 (2) (q) and
10 561.02 (1); **to amend** 16.72 (2) (b), 16.75 (3m) (c) 4., 20.002 (11) (a), 20.115 (4)
11 (a), 20.115 (4) (b), 20.505 (5) (ka), 20.566 (1) (h), 20.765 (3) (ka), 27.08 (6) (b),
12 71.02 (1), 71.04 (1) (a), 74.29, 77.22 (2) (intro.), 77.23, 79.10 (2), 79.10 (6m), 79.10
13 (9) (c), 93.31, 125.07 (3) (a) 5., 165.25 (4) (a), 182.020, 561.03, 561.06 (1), 561.06
14 (2), 561.06 (3), 561.06 (4), 945.01 (3) (b) 1., 945.01 (4) (am), 945.01 (5) (am) and

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1 973.05 (5) (a); and **to create** 71.07 (3m) (e), 71.28 (2m) (e) and 71.47 (2m) (e) of
2 the statutes; **relating to:** the elimination of the state lottery and pari-mutuel
3 wagering, prohibiting new claims under the farmland relief tax credit,
4 providing a penalty and making an appropriation.

Analysis by the Legislative Reference Bureau

Under current law, the state conducts the state lottery and licenses and regulates pari-mutuel wagering. This bill eliminates the state lottery and the lottery credit and bans state-regulated pari-mutuel wagering beginning on January 1, 1999. As a result of the elimination of the state lottery and the banning of state-regulated pari-mutuel wagering, current law penalties that apply to the unauthorized playing of the lottery and wagering will apply to conduct that is currently authorized under the state lottery and state-regulated pari-mutuel wagering.

The farmland tax relief credit is a refundable income and franchise tax credit that is based on property taxes accrued on farmland and gross farm profits. Under this bill, no claims for the farmland tax relief credit may be made for taxable years beginning after December 31, 1998.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

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

5 **SECTION 1.** 13.94 (1) (em) of the statutes is repealed.

6 **SECTION 2.** 13.94 (1s) (b) of the statutes is repealed.

7 **SECTION 3.** 15.433 of the statutes is repealed.

8 **SECTION 4.** 15.643 (3) of the statutes is repealed.

9 **SECTION 5.** 16.71 (3) of the statutes is repealed.

10 **SECTION 6.** 16.72 (2) (b) of the statutes is amended to read:

11 16.72 (2) (b) ~~Except as provided in s. 565.25 (2) (a) 4., the~~ The department shall
12 prepare or review specifications for all materials, supplies, equipment, other
13 permanent personal property and contractual services not purchased under

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1 standard specifications. Such “nonstandard specifications” may be generic or
2 performance specifications, or both, prepared to describe in detail the article which
3 the state desires to purchase either by its physical properties or programmatic
4 utility. When appropriate for such nonstandard items or services, trade names may
5 be used to identify what the state requires, but wherever possible 2 or more trade
6 names shall be designated and the trade name of any Wisconsin producer, distributor
7 or supplier shall appear first.

8 **SECTION 7.** 16.72 (4m) of the statutes is repealed.

9 **SECTION 8.** 16.75 (3m) (c) 4. of the statutes is amended to read:

10 16.75 **(3m)** (c) 4. The department shall annually prepare and submit a report
11 to the governor and to the chief clerk of each house of the legislature, for distribution
12 to the appropriate standing committees under s. 13.172 (3), on the total amount of
13 money paid to and of indebtedness or other obligations underwritten by minority
14 businesses, minority financial advisers and minority investment firms under the
15 requirements of this subsection and ss. 16.855 (10m), 16.87 (2), 25.185, and 84.075
16 ~~and 565.25 (2) (a) 3.~~ and on this state’s progress toward achieving compliance with
17 par. (b) and ss. 16.855 (10m) (a), 16.87 (2), 25.185 and 84.075 (1).

18 **SECTION 9.** 16.84 (3) of the statutes is repealed.

19 **SECTION 10.** 20.002 (11) (a) of the statutes is amended to read:

20 20.002 **(11)** (a) All appropriations, special accounts and fund balances within
21 the general fund or any segregated fund may be made temporarily available for the
22 purpose of allowing encumbrances or financing expenditures of other general or
23 segregated fund activities which do not have sufficient moneys in the accounts from
24 which they are financed but have accounts receivable balances or moneys
25 anticipated to be received from ~~lottery proceeds, as defined in s. 25.75 (1) (e), tax~~

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1 revenues, gifts, grants, fees, sales of service, or interest earnings recorded under s.
2 16.52 (2). The secretary of administration shall determine the composition and
3 allowability of the accounts receivable balances and anticipated moneys to be
4 received for this purpose in accordance with s. 20.903 (2) and shall specifically
5 approve the use of surplus moneys from the general or segregated funds after
6 consultation with the appropriate state agency head for use by specified accounts or
7 programs. The secretary of administration shall reallocate available moneys from
8 the budget stabilization fund under s. 16.465 prior to reallocating moneys from any
9 other fund.

10 **SECTION 11.** 20.003 (5) of the statutes is repealed.

11 **SECTION 12.** 20.115 (4) (a) of the statutes is amended to read:

12 20.115 (4) (a) *Aid to Wisconsin livestock breeders association.* The amounts in
13 the schedule, ~~less moneys available under par. (h),~~ for the purpose of aid to the
14 Wisconsin livestock breeders association for the conduct of junior livestock shows
15 and other livestock educational programs under s. 93.31.

16 **SECTION 13.** 20.115 (4) (b) of the statutes is amended to read:

17 20.115 (4) (b) *Aids to county and district fairs.* A sum sufficient to provide state
18 aids to counties and agricultural societies, associations or boards and to incorporated
19 dairy or livestock associations, not to exceed \$15,000 per fair as provided in s. 93.23.
20 No moneys in excess of ~~the difference between \$585,000 and the amount of moneys~~
21 ~~available under par. (g)~~ in each fiscal year may be expended from this appropriation.
22 If the total due the several counties and agricultural societies under this paragraph
23 exceeds \$585,000, the department shall equitably prorate that amount.

24 **SECTION 14.** 20.115 (4) (g) of the statutes is repealed.

25 **SECTION 15.** 20.115 (4) (h) of the statutes is repealed.

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1 **SECTION 16.** 20.197 (1) (g) of the statutes is repealed.

2 **SECTION 17.** 20.197 (1) (q) of the statutes is repealed.

3 **SECTION 18.** 20.197 (3) of the statutes is repealed.

4 **SECTION 19.** 20.455 (2) (g) of the statutes is repealed.

5 **SECTION 20.** 20.455 (2) (r) of the statutes is repealed.

6 **SECTION 21.** 20.505 (5) (ka) of the statutes is amended to read:

7 20.505 (5) (ka) *Facility operations and maintenance; police and protection*
8 *functions.* The amounts in the schedule for the purpose of financing the costs of
9 operation of state-owned or operated facilities that are not funded from other
10 appropriations, including custodial and maintenance services; minor projects;
11 utilities, fuel, heat and air conditioning; costs incurred under s. 16.895 by or on behalf
12 of the department; repayment to the energy efficiency fund loans made to the
13 department under s. 16.847 (6); and supplementing the costs of operation of child
14 care facilities for children of state employes under s. 16.841; and for police and
15 protection functions under s. 16.84 (2) and ~~(3)~~. All moneys received from state
16 agencies for the operation of such facilities, parking rental fees established under s.
17 16.843 (2) (bm) and miscellaneous other sources, all moneys received from
18 assessments under s. 16.895, all moneys received for the performance of gaming
19 protection functions under s. 16.84 (3), and all moneys transferred from the
20 appropriation account under s. 20.865 (2) (e) for this purpose shall be credited to this
21 appropriation account.

22 **SECTION 22.** 20.566 (1) (h) of the statutes is amended to read:

23 20.566 (1) (h) *Debt collection.* From moneys received from the collection of
24 debts owed to state agencies under ss. s. 71.93 and ~~565.30 (5)~~ and from moneys
25 received from the collection of debts owed to municipalities and counties under s.

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1 71.935, the amounts in the schedule to pay the administrative expenses of the
2 department of revenue for the collection of those debts.

3 **SECTION 23.** 20.566 (2) (r) of the statutes is repealed.

4 **SECTION 24.** 20.566 (8) of the statutes is repealed.

5 **SECTION 25.** 20.765 (3) (ka) of the statutes is amended to read:

6 20.765 (3) (ka) *Audit bureau reimbursable audits.* The amounts in the
7 schedule for the provision of auditing services requested by state agencies or by the
8 federal government, for audits specified in s. 13.94 (1s) (c) ~~and for audits of the~~
9 ~~department of revenue relating to the state lottery and verifications of the odds of~~
10 ~~winning a lottery game under s. 565.37 (5).~~ All moneys received by the legislative
11 audit bureau from charges assessed to departments under s. 13.94 (1s) shall be
12 credited to this appropriation.

13 **SECTION 26.** 20.835 (2) (q) of the statutes is renumbered 20.835 (2) (er) and
14 amended to read:

15 20.835 (2) (er) *Farmland tax relief credit.* ~~From the lottery fund, a A sum~~
16 sufficient to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m)
17 (c) and 71.47 (2m) (c).

18 **SECTION 27.** 20.835 (3) (q) of the statutes is repealed.

19 **SECTION 28.** 20.835 (3) (r) of the statutes is repealed.

20 **SECTION 29.** 25.17 (1) (jr) of the statutes is repealed.

21 **SECTION 30.** 25.75 of the statutes is repealed.

22 **SECTION 31.** 27.08 (6) (b) of the statutes is amended to read:

23 27.08 (6) (b) The board of park commissioners of any city of the 1st class where
24 there has been hitherto established a driving club or similar organization in
25 connection with any park under the direction of said board of park commissioners

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1 may conduct horse races and driving exhibitions within its public parks and pay the
2 expenses and cost of trophies therefor out of the park fund. A fee for admission may
3 be charged for the purpose of defraying such expenses in whole or in part. ~~Chapter~~
4 ~~562 does not apply to any race under this paragraph.~~

5 **SECTION 32.** 66.058 (3) (c) 8. of the statutes is repealed.

6 **SECTION 33.** 66.74 of the statutes is repealed.

7 **SECTION 34.** 71.02 (1) of the statutes is amended to read:

8 71.02 (1) For the purpose of raising revenue for the state and the counties,
9 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on
10 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear
11 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every
12 natural person residing within the state or by his or her personal representative in
13 case of death, and trusts administered within the state; by every nonresident natural
14 person and trust of this state, upon such income as is derived from property located
15 or business transacted within the state including, but not limited by enumeration,
16 income derived from a limited partner's distributive share of partnership income,
17 income derived from a limited liability company member's distributive share of
18 limited liability company income, ~~the state lottery under ch. 565, any multistate~~
19 ~~lottery under ch. 565 if the winning lottery ticket or lottery share was purchased from~~
20 ~~a retailer, as defined in s. 565.01 (6), located in this state or from the department and~~
21 ~~pari-mutuel wager winnings or purses under ch. 562,~~ and also by every nonresident
22 natural person upon such income as is derived from the performance of personal
23 services within the state, except as exempted under s. 71.05 (1) to (3). Every natural
24 person domiciled in the state shall be deemed to be residing within the state for the
25 purposes of determining liability for income taxes and surtaxes.

SENATE BILL 199**SECTION 35**

1 **SECTION 35.** 71.04 (1) (a) of the statutes is amended to read:

2 71.04 (1) (a) All income or loss of resident individuals and resident estates and
3 trusts shall follow the residence of the individual, estate or trust. Income or loss of
4 nonresident individuals and nonresident estates and trusts from business, not
5 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the
6 business from which derived. All items of income, loss and deductions of nonresident
7 individuals and nonresident estates and trusts derived from a tax-option
8 corporation not requiring apportionment under sub. (9) shall follow the situs of the
9 business of the corporation from which derived. Income or loss of nonresident
10 individuals and nonresident estates and trusts derived from rentals and royalties
11 from real estate or tangible personal property, or from the operation of any farm,
12 mine or quarry, or from the sale of real property or tangible personal property shall
13 follow the situs of the property from which derived. Income from personal services
14 of nonresident individuals, including income from professions, shall follow the situs
15 of the services. A nonresident limited partner's distributive share of partnership
16 income shall follow the situs of the business. A nonresident limited liability company
17 member's distributive share of limited liability company income shall follow the situs
18 of the business. ~~Income of nonresident individuals, estates and trusts from the state
19 lottery under ch. 565 is taxable by this state. Income of nonresident individuals,
20 estates and trusts from any multistate lottery under ch. 565 is taxable by this state,
21 but only if the winning lottery ticket or lottery share was purchased from a retailer,
22 as defined in s. 565.01 (6), located in this state or from the department. Income of
23 nonresident individuals, nonresident trusts and nonresident estates from
24 pari-mutuel winnings or purses under ch. 562 is taxable by this state. All other
25 income or loss of nonresident individuals and nonresident estates and trusts,~~

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1 including income or loss derived from land contracts, mortgages, stocks, bonds and
2 securities or from the sale of similar intangible personal property, shall follow the
3 residence of such persons, except as provided in par. (b) and sub. (9).

4 **SECTION 36.** 71.04 (7) (f) 16. of the statutes is repealed.

5 **SECTION 37.** 71.07 (3m) (e) of the statutes is created to read:

6 71.07 **(3m)** (g) *New claims.* No claim may be filed under this subsection for a
7 taxable year that begins after December 31, 1998, based on property taxes accrued
8 in the previous year.

9 **SECTION 38.** 71.25 (5) (a) 24. of the statutes is repealed.

10 **SECTION 39.** 71.25 (9) (f) 16. of the statutes is repealed.

11 **SECTION 40.** 71.28 (2m) (e) of the statutes is created to read:

12 71.28 **(2m)** (e) *New claims.* No claim may be filed under this subsection for a
13 taxable year that begins after December 31, 1998, based on property taxes accrued
14 in the previous year.

15 **SECTION 41.** 71.47 (2m) (e) of the statutes is created to read:

16 71.47 **(2m)** (e) *New claims.* No claim may be filed under this subsection for a
17 taxable year that begins after December 31, 1998, based on property taxes accrued
18 in the previous year.

19 **SECTION 42.** 71.67 (4) of the statutes is repealed.

20 **SECTION 43.** 71.67 (5) of the statutes is repealed.

21 **SECTION 44.** 71.78 (4) (L) of the statutes is repealed.

22 **SECTION 45.** 74.09 (3) (b) 6. of the statutes is repealed.

23 **SECTION 46.** 74.09 (3) (b) 7. of the statutes is repealed.

24 **SECTION 47.** 74.29 of the statutes is amended to read:

SENATE BILL 199**SECTION 47**

1 **74.29 August settlement.** On or before August 20, the county treasurer shall
2 pay in full to the proper treasurer all real property taxes, ~~including taxes offset by~~
3 ~~the credit under s. 79.10 (5),~~ and special taxes included in the tax roll which have not
4 previously been paid to, or retained by, the proper treasurer. A county may, by
5 resolution adopted by the county board, direct the county treasurer to pay in full to
6 the proper treasurer all special assessments and special charges included in the tax
7 roll which have not previously been paid to, or retained by, the proper treasurer.

8 **SECTION 48.** 77.22 (2) (intro.) of the statutes is amended to read:

9 77.22 (2) (intro.) The secretary of revenue shall prescribe the form required
10 under sub. (1). The form shall ~~include an application for a credit under s. 79.10 (5)~~
11 ~~and shall provide for the submission of the following:~~

12 **SECTION 49.** 77.23 of the statutes is amended to read:

13 **77.23 Disposition of fees and returns.** On or before the 15th day of each
14 month the register shall submit to the county treasurer transfer fees collected
15 together with the returns filed in the office during the preceding month for the
16 treasurer's transmission to the department of revenue under s. 77.24 ~~and shall~~
17 ~~submit to the county treasurer, or to the city treasurer if the property is located in~~
18 ~~a city that collects taxes under s. 74.87, all applications for credits under s. 79.10 (5)~~
19 ~~that the county register of deeds receives during the preceding month.~~

20 **SECTION 50.** 77.61 (5) (b) 9. of the statutes is repealed.

21 **SECTION 51.** 79.10 (1) (f) and (g) of the statutes are repealed.

22 **SECTION 52.** 79.10 (1m) of the statutes is repealed.

23 **SECTION 53.** 79.10 (2) of the statutes is amended to read:

24 79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year
25 preceding the distribution under sub. (7m) (a), the department of revenue shall

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1 notify the clerk of each town, village and city of ~~the estimated fair market value, as~~
2 ~~determined under sub. (11), to be used to calculate the lottery credit under sub. (5)~~
3 ~~and of the amount to be distributed to it under sub. (7m) (a) on the following 4th~~
4 Monday in July. The anticipated receipt of such distribution shall not be taken into
5 consideration in determining the tax rate of the municipality but shall be applied as
6 tax credits.

7 **SECTION 54.** 79.10 (5) of the statutes is repealed.

8 **SECTION 55.** 79.10 (6m) of the statutes is amended to read:

9 **79.10 (6m) CORRECTIONS OF STATE PROPERTY TAX CREDIT PAYMENTS.** If the
10 department of administration or the department of revenue determines by October
11 1 of the year of any distribution under ~~subs. sub. (4) and (5)~~ that there was an
12 overpayment or underpayment made in that year's distribution by the department
13 of administration to municipalities, as determined under ~~subs. sub. (4) and (5),~~
14 because of an error by the department of administration, the department of revenue
15 or any municipality, the overpayment or underpayment shall be corrected as
16 provided in this subsection. Any overpayment shall be corrected by reducing the
17 subsequent year's distribution, as determined under ~~subs. sub. (4) and (5),~~ by an
18 amount equal to the amount of the overpayment. Any underpayment shall be
19 corrected by increasing the subsequent year's distribution, as determined under
20 ~~subs. sub. (4) and (5),~~ by an amount equal to the amount of the underpayment.
21 Corrections shall be made in the distributions to all municipalities affected by the
22 error. Corrections shall be without interest.

23 **SECTION 56.** 79.10 (7m) (b) of the statutes is repealed.

24 **SECTION 57.** 79.10 (7r) of the statutes is repealed.

25 **SECTION 58.** 79.10 (9) (bm) of the statutes is repealed.

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1 **SECTION 59.** 79.10 (9) (c) of the statutes is amended to read:

2 79.10 (9) (c) *Credits shown on tax bill.* The ~~lottery credit under par. (bm) shall~~
3 ~~reduce the property taxes otherwise payable for those taxpayers who are eligible to~~
4 ~~receive that credit and who furnish the information required under sub. (10) (a), and~~
5 ~~the credit under par. (b) shall reduce the property taxes otherwise payable.~~

6 **SECTION 60.** 79.10 (10) of the statutes is repealed.

7 **SECTION 61.** 79.10 (11) of the statutes is repealed.

8 **SECTION 62.** 79.11 (3) (b) of the statutes is repealed.

9 **SECTION 63.** 93.31 of the statutes is amended to read:

10 **93.31 Livestock breeders association.** The secretary of the Wisconsin
11 livestock breeders association shall on and after July 1 of each year make a report
12 to the department, signed by the president, treasurer and secretary of the
13 association, setting forth in detail the receipts and disbursements of the association
14 for the preceding fiscal year in such form and detail together with such other
15 information as the department may require. On receipt of such reports, if the
16 department is satisfied that the business of the association has been efficiently
17 conducted during the preceding fiscal year and in the interest of and for the
18 promotion of the special agricultural interests of the state and for the purpose for
19 which the association was organized and if the final statement shows that all the
20 receipts together with the state aid have been accounted for and disbursed for the
21 proper and necessary purposes of the association, and in accordance with the laws
22 of the state, then the department shall file a certificate with the department of
23 administration and it shall draw its warrant and the state treasurer shall pay to the
24 treasurer of the association the amount of the appropriations made available for the
25 association by s. 20.115 (4) (a) ~~and (h)~~ for the conduct of junior livestock shows and

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1 other livestock educational programs. The association may upon application to the
2 state purchasing agent, upon such terms as he or she may require, obtain printing
3 for the association under the state contract.

4 **SECTION 64.** 125.07 (3) (a) 5. of the statutes is amended to read:

5 125.07 (3) (a) 5. Ski chalets, golf courses and golf clubhouses, racetracks
6 licensed under ch. 562, curling clubs, private soccer clubs and private tennis clubs.

7 **SECTION 65.** 125.51 (4) (q) of the statutes is repealed.

8 **SECTION 66.** 165.25 (4) (a) of the statutes is amended to read:

9 165.25 (4) (a) The department of justice shall furnish all legal services required
10 by the investment board, ~~the lottery division in the department of revenue,~~ the public
11 service commission, the department of transportation, the department of natural
12 resources, the department of tourism and the department of employe trust funds,
13 together with any other services, including stenographic and investigational, as are
14 necessarily connected with the legal work.

15 **SECTION 67.** 182.020 of the statutes is amended to read:

16 **182.020 Driving park corporation.** ~~Notwithstanding ch. 562, any~~ Any
17 corporation formed under this chapter to establish, maintain and manage any
18 driving park may have grounds and courses for improving and testing the speed of
19 horses and may offer and award prizes for competition; but no racing for any bet or
20 wager shall be allowed; and any such corporation may prevent gambling or betting
21 of any kind, and preserve order on its grounds, and establish rules therefor, and
22 appoint officers and agents who, for that purpose, shall have the power of constables.

23 **SECTION 68.** 227.01 (13) (ze) of the statutes is repealed.

24 **SECTION 69.** 561.01 (5) of the statutes is repealed.

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1 **SECTION 70.** 561.02 (1) of the statutes is renumbered 561.02 and amended to
2 read:

3 **561.02** The board shall coordinate and regulate all activities relating to, and
4 promulgate all rules relating to, ~~racine and pari-mutuel wagering conducted under~~
5 ~~ch. 562~~, bingo and raffles conducted under ch. 563 and crane games conducted under
6 ch. 564, and shall perform its duties and functions under ch. 569 regarding Indian
7 gaming.

8 **SECTION 71.** 561.02 (2) of the statutes is repealed.

9 **SECTION 72.** 561.03 of the statutes is amended to read:

10 **561.03 Executive director.** The governor shall nominate, and with the
11 advice and consent of the senate appoint, an executive director of the board, who
12 shall assist the board in performing its duties under s. 561.02 (1).

13 **SECTION 73.** 561.06 (1) of the statutes is amended to read:

14 561.06 (1) ~~Subject to s. 565.25 (1m), provide~~ Provide all of the security services
15 for the gaming operations under chs. ~~562~~ 563 to 569.

16 **SECTION 74.** 561.06 (2) of the statutes is amended to read:

17 561.06 (2) Monitor the regulatory compliance of gaming operations under chs.
18 ~~562~~ 563 to 569.

19 **SECTION 75.** 561.06 (3) of the statutes is amended to read:

20 561.06 (3) Audit the gaming operations under chs. ~~562~~ 563 to 569.

21 **SECTION 76.** 561.06 (4) of the statutes is amended to read:

22 561.06 (4) Investigate suspected violations of chs. ~~562~~ 563 to 569.

23 **SECTION 77.** 561.08 of the statutes is repealed.

24 **SECTION 78.** Chapter 562 of the statutes is repealed.

25 **SECTION 79.** Chapter 565 of the statutes is repealed.

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1 **SECTION 80.** 945.01 (1) (d) of the statutes is repealed.

2 **SECTION 81.** 945.01 (1) (e) of the statutes is repealed.

3 **SECTION 82.** 945.01 (3) (b) 1. of the statutes is amended to read:

4 945.01 **(3)** (b) 1. A device used in conducting a bingo occasion or raffle event
5 under ch. 563, ~~used in conducting a lottery under ch. 565 or used in conducting a race~~
6 ~~under ch. 562.~~

7 **SECTION 83.** 945.01 (4) (am) of the statutes is amended to read:

8 945.01 **(4)** (am) "Gambling place" does not include a place where bingo or a
9 raffle is conducted under ch. 563, ~~where a lottery is conducted under ch. 565 or where~~
10 ~~a race is conducted under ch. 562~~ and does not include a gambling vessel that is in
11 the process of construction, delivery, conversion or repair by a shipbuilding business
12 that complies with s. 945.095.

13 **SECTION 84.** 945.01 (5) (am) of the statutes is amended to read:

14 945.01 **(5)** (am) "Lottery" does not include bingo or a raffle conducted under ch.
15 563, ~~pari-mutuel wagering conducted under ch. 562 or the state lottery or any~~
16 ~~multistate lottery conducted under ch. 565.~~

17 **SECTION 85.** 973.05 (5) (a) of the statutes is amended to read:

18 973.05 **(5)** (a) Upon entry of the assignment under sub. (4) (b), unless the court
19 finds that income withholding is likely to cause the defendant irreparable harm, the
20 court shall provide notice of the assignment by regular mail to the last-known
21 address of the person from whom the defendant receives or will receive money. If the
22 clerk does not receive the money from the person notified, the court shall provide
23 notice of the assignment to any other person from whom the defendant receives or
24 will receive money. Notice under this paragraph may be a notice of the court, a copy
25 of the executed assignment or a copy of that part of the court order directing payment.

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1 If the court issues an order under sub. (4) (b) assigning lottery prizes, the court shall
2 send the notice of that order to the ~~administrator of~~ person who administers the
3 lottery ~~division of the gaming commission~~, including a statement of the amount owed
4 under the judgment and the name and address of the person owing the judgment.
5 The court shall notify the ~~administrator of~~ person who administers the lottery
6 ~~division of the gaming commission~~ when the judgment that is the basis of the
7 assignment has been paid in full.

8 **SECTION 86. Initial applicability.**

9 (1) The treatment of sections 71.02 (1), 71.04 (1) (a) and (7) (f) 16., 71.25 (5) (a)
10 24. and (9) (f) 16., 71.67 (4) and (5) and 71.78 (4) (L) of the statutes first applies to
11 taxable years beginning on January 1, 1999.

12 **SECTION 87. Effective date.**

13 (1) This act takes effect on January 1, 1999.

14 (END)