WEDNESDAY, April 7, 1971.

The chief clerk makes the following entries under the above date:

AMENDMENTS OFFERED

Assembly substitute amendment 1 to Assembly Bill 332 offered by Representative Atkinson.

Assembly amendment 1 to Assembly Bill 235 offered by Representative Atkinson.

Assembly amendment 1 to Assembly Bill 222 offered by Representative Atkinson.

Assembly substitute amendment 1 to Assembly Bill 329 offered by Representative Atkinson.

INTRODUCTION AND REFERENCE OF BILLS

Read first time and referred:

Assembly Bill 631

By Representative Shabaz.

To joint Survey committee on Tax Exemptions.

Assembly Bill 632

By Representatives Anderson and Huber.

To joint committee on Finance.

Assembly Bill 633

By Representatives Tobiasz and Pabst.

To committee on Commerce and Consumer Affairs.

Assembly Bill 634

By Representative Brown; co-sponsored by Senator Dor-

To committee on Education.

Assembly Bill 635

By Representative Barbee.

To committee on Municipalities.

Assembly Bill 636

By Representative Barbee.

To committee on Health and Social Services.

Assembly Bill 637

By Representatives Anderson and O'Malley; co-sponsored by Senator Hollander.

To joint Survey committee on Retirement Systems.

Assembly Bill 638

By Representatives Brown, Mittness and Ferrall; cosponsored by Senator Dorman.

To committee on Labor.

Assembly Bill 639

By Representative Brown. To committee on Judiciary.

COMMUNICATIONS

March 30, 1971.

Mr. William P. Nugent Senate Chief Clerk State Capitol Madison, Wisconsin

Dear Mr. Nugent:

The State Claims Board is submitting the attached report to you in accordance with the provisions of Section 16.007, Wisconsin Statutes, covering claims heard by it.

The amounts recommended for payment under \$500 on claims included in this report have, therefore, under the provisions of the statutes, been paid directly by the Board. The Board is preparing a bill on the award over \$500 and will submit it to the Joint Finance Committee for legislative introduction. The awards made under the provisions of s. 16.008, Wis. Stats., have been paid directly to those municipalities.

This report is for the information of the Legislature. The Board would appreciate your acceptance and spreading of it upon the journal to inform the members of the Legislature as to the nature of the claims which come before it for consideration.

Sincerely,

DONALD STERLINSKE, Secretary.

Received and on file in the office of the chief clerk, Pursuant to joint rule 36 the list is printed in full in the senate journal only and appears there beginning on page 613.

SPEAKER'S APPOINTMENT

April 7, 1971.

Pursuant to the authority vested in me under Assembly Rule 5 (11), and in compliance with Section 13.50 of the Wisconsin Statutes, I herewith appoint to the joint Survey committee on Retirement Systems, Representative Alvin Baldus (Dem.—Dunn) and Representative John W. Slaby (Dem.—Price, Rusk and Sawyer).

ROBERT T. HUBER, Speaker.

COMMITTEE REPORTS

The committee on Elections reports:

Assembly Bill 132

Relating to establishing 21 as the minimum age for holding elective public office.

Passage; Ayes, 4; Noes, 3.

Assembly Bill 211

Relating to allowing 18-year-olds to vote in federal elections.

Passage; Ayes, 7; Noes, 0.

FREDERICK P. KESSLER,

Chairman.

The committee on Agriculture reports:

Assembly Bill 48

Relating to food standards and labeling requirements, and authorizing injunctive penalties.

Assembly amendment 1, adoption; Ayes, 11; Noes, 0; assembly amendment 2, adoption; Ayes, 11; Noes, 0; assembly amendment 3, introduction and adoption; Ayes, 11; Noes, 0 and passage; Ayes 11; Noes, 0.

DAVID D. O'MALLEY, Chairman.

REPORT OF JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS

Assembly Joint Resolution 28

Public Policy Involved

This is not desirable as a matter of public policy. The uniformity clause of the constitution guarantees distribution of the property tax burden on the basis of fair market value on taxable property. Legislation which undermines this principle is undesirable. Moreover, it appears that this proposal would permit a property owner to extend the assessment freeze into perpetuity by cascading subsequent five-year improvement periods.

To committee on Taxation.

Assembly Bill 362

Public Policy Involved

This is not desirable as a matter of public policy. Broadening the marine terminal clause to include freight warehouses and truck terminals undermines the utility tax system and complex problems of valuation make piecemeal assessment of railroad property an unwise course of action.

To committee on Taxation.

Assembly Bill 376

Public Policy Involved

This is desirable public policy. As a result of ambiguities in the present corporation tax laws, certain corporations at certain times may benefit from potentially excessive deductions. This bill would protect against any such abuses in two ways. First, it disallows predecessor taxes as a deduction for a new corporation. Second, it limits the loss that a public utility may take to that portion of unrecovered cost not charged to depreciation. Additionally, it clarifies the year in which corporations may take a deduction for declaration payments.

HARVEY L. DUEHOLM, Chairman.

To committee on Taxation.