



State of Wisconsin
1999 - 2000 LEGISLATURE

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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

recreate

1 AN ACT *to repeal* 20.255 (3) (er), 281.60 (1) (c), 292.11 (9) (e) 3. and 292.11 (9) (e)
2 5. c.; *to renumber and amend* 66.462 (2); *to amend* 38.15 (1), 49.157, 66.462
3 (1) (c), 66.462 (3) (b) 2., 66.462 (4) (a), 66.462 (4) (c), 71.05 (6) (a) 15., 71.08 (1)
4 (intro.), 71.21 (4), 71.26 (2) (a), 71.28 (1dx) (b) 1., 71.34 (1) (g), 71.45 (2) (a) 10.,
5 77.92 (4), 281.60 (1) (a), 281.60 (2), 281.60 (2r) (a), 281.60 (7) (c), 281.60 (11),
6 281.60 (11m), 292.11 (9) (e) 1., 292.11 (9) (e) 1m. (intro.), 292.11 (9) (e) 1m. b.,
7 292.11 (9) (e) 1s., 292.15 (2) (a) (intro.), 292.15 (2) (c), 292.15 (4) (intro.), 292.26
8 (2) (intro.), 560.14 (4m) (a) (intro.) and 560.33 (1) (c); and *to create* 20.255 (2)
9 (dr) and (3) (er), 38.04 (27), 38.04 (28), 38.12 (12), 38.15 (7), 49.143 (2) (a) 11.,
10 49.143 (2) (er), 49.1475, 49.175 (1) (nm), 66.462 (2) (b), 71.07 (5r), 71.10 (4) (k),
11 71.28 (1dx) (b) 1m., 71.28 (1dx) (f), 71.28 (5r), 71.30 (3) (g), 71.47 (5r), 71.49 (1)
12 (g), 106.01 (11), 115.28 (42), 115.455, 292.10, 292.11 (9) (e) 1m. e., 292.11 (9) (e)
13 1m. f., 292.11 (9) (e) 6., 292.11 (9) (e) 7., 292.11 (14), 292.15 (2) (at), 292.15 (6)
14 (b), 292.15 (8), 292.24, 292.31 (11), 560.14 (4m) (c), 560.25, 560.31 (2) (g) and
15 560.34 (1r) of the statutes; **relating to:** job retention programs; productivity

1 enhancement training tax credit; applied technology centers; amending the
 2 certified capital company program and providing for the development of and
 3 grants to multi-state venture capital development conferences; amending the
 4 brownfield laws; creating a foreign language immersion instruction grant and
 5 Wisconsin world geography fund; low-income transportation assistance; ^{establishing}
 6 advanced journey worker pilot program, and making an appropriation.

Analysis by the Legislative Reference Bureau

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

PREFATORY NOTE: This ~~draft~~ was prepared for the joint legislative council's special committee on state strategies for economic development.

The ~~draft~~ makes numerous changes to state laws in a variety of subject matters. Among the changes, the ~~draft~~ does the following:

- Creates a statewide job retention skills development program within the technical college system.
- Provides a business tax credit for expenses incurred by a business to provide certain training to the business's incumbent work force.
- Authorizes a technical college district board to construct an applied technology center without having to receive voter approval at a referendum.
- Modifies the certified capital companies (CAPCO) program.
- Expands the scope of the state's venture capital fair grant program.
- Establishes a foreign language immersion instruction grant program within the department of public instruction (DPI).
- Appropriates \$500,000 for the establishment of the Wisconsin world geography fund.
- Provides additional emphasis on transportation under the Wisconsin Works (W-2) program by expanding eligibility for W-2 transportation, requiring the establishment of local W-2 transportation advisory committees and requiring W-2 agencies to account for their W-2 related transportation expenditures.
- Requires ^{permits} the department of workforce development (DWD) to ~~create~~ ^{establish} an advanced journeyworker credential pilot program.
- Modifies a number of provisions of state law relating to brownfields.

The provisions of the ~~draft~~ are more fully explained below.

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Job Retention Skills Development Program

This ~~draft~~ requires the technical college system board (the "board") to establish a statewide job retention skills development program to assist employers to retain new employees, build the job skill levels of those employees and assist those employees to attain higher wages and long-term careers. Under the ~~draft~~, the program must be available to all employers in the state and to the extent practicable, must be provided at employment sites.

The program must emphasize job retention skills development for employees with incomes at or below 200% of the federal poverty line who are current or former recipients of public assistance, employees in the first 6 months of employment with their employer and entry-level employees.

In establishing the program, the board must consult with employers, technical college district boards, W-2 agencies, local units of government and labor organizations. The program must include elements relating to the skills needed to show up for work on time, to work effectively in a team, to communicate with supervisors and coworkers and to solve basic job-related personal and interpersonal problems encountered in the workplace.

The ~~draft~~ requires the board, in consultation with employers, district boards and the department of workforce development, to develop standards to assess the job retention skills competencies of participants before and after participation in the program. The program sunsets on December 31, 2004.

Further, the ~~draft~~ requires technical college district boards to offer the program and to assist employers providing ongoing job retention skills development and reinforcement activities in the work place. The ~~draft~~ also allows district boards to charge employers a fee for the program and services offered to employers. The ~~draft~~ directs \$200,000 of federal temporary assistance for needy families block grant funds to be used to implement the program.

Finally, the ~~draft~~ requires W-2 agencies to provide case management services to individuals that move from W-2 employment positions to unsubsidized employment and coordinate those services with the job retention skills development program. [SECTIONS 4, 6, 11, 13 and 74 (2).]

Productivity Enhancement Training Expense Tax Credit

This ~~draft~~ provides a nonrefundable business tax credit for expenses made by a business to provide certain training to the business's incumbent work force. The credit equals 100% of the business's certified training expenses, up to a maximum of \$7,500 per year. Eligible training expenses include up to \$2,000 incurred for pre-training assessment and consultation services. The credit may not be claimed for amounts deducted by the business under the Internal Revenue Code as ordinary and necessary business expenses. Unused credits may be carried forward for up to 15 years. Under the ~~draft~~, sole proprietorships, corporations and insurers may claim the credit. Partnerships, limited liability companies and tax option corporations compute the credit but pass it on to the partners, members and shareholders in proportion to their ownership interests.

The purpose of the credit is to encourage businesses to provide training to their incumbent work force to improve that work force's productivity and promote and provide workers for high-skill and high-wage jobs.

To qualify for the credit, the department of commerce must certify the business's productivity enhancement training expenses. To be eligible to have its expenses certified, the business must submit to the department of commerce a productivity enhancement training plan which: (1) provides for the training of its incumbent work force which will

increase the incumbent work force's productivity; and (2) provides for the training of its incumbent work force which will result in the work force holding higher skilled jobs and higher paying jobs. In addition, the business must receive pre-training needs assessment and consultation from an experienced provider of productivity assessments, as approved by the department of commerce. Finally, the business must submit an accounting of its productivity enhancement training expenses so that the department of commerce may determine if the expenses were incurred under the training plan.

Each business that has its expenses certified and that claims the tax credit must report to the department of commerce by March 1 of the year after receiving the certification on the results of its productivity enhancement training and its success in meeting the goals established in its productivity enhancement training plan. The department is required to report to the legislature by December 1 annually on the effectiveness of the program.

The tax credit is available for tax years beginning on or after January 1, 2000 and sunsets on December 31, 2008. [SECTIONS 20-25, 29-35, 69 and 74 (3).]

Applied Technology Centers

Under current law, if a technical college district board intends to make a capital expenditure in excess of \$500,000 for the purchase or construction of buildings, the district board must adopt a resolution stating its intention to do so and must submit the resolution to a referendum of the electors in the district.

bill This ~~bill~~ provides technical college district boards the authority to encumber or expend up to \$5,000,000 for the purchase or construction of facilities to be used as applied technology centers without approval in a referendum. To do so, the district board must adopt a resolution and gain the approval of the technical college system board. The approval process must be developed by the technical college system board in consultation with representatives of business and labor interests.

To gain approval, the district board must demonstrate all of the following:

1. That the proposed applied technology center is likely to increase or retain the number of jobs in the region that require a high level of skill and provide a high level of wages.
2. That the productivity of workers that would use the applied technology center is likely to increase.
3. That a commitment exists from businesses in the region to fund 30% of the capital costs of the applied technology center, 100% of the direct operating costs of services provided under a contract at the applied technology center and 20% of the indirect operating costs of services provided under a contract at the applied technology center.
4. That representatives of labor and business interests were consulted on the development of the proposed applied technology center.

After receiving approval, the district board must report to the technical college system board on the change in wages, productivity and skill levels of workers that have been directly served by the applied technology center.

This program sunsets December 31, 2002. [SECTIONS 5, 7 and 8.]

CAPCO

1997 Wisconsin Act 215 created the CAPCO program. Under the program, an insurance company may receive a credit on its insurance premiums tax for its investments in a CAPCO if the CAPCO uses these funds from the insurer to invest as venture capital in designated small businesses in Wisconsin. These venture capital

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investments are referred to in act 215 as "qualified investments". The ~~draft~~ focuses CAPCOs qualified investments on supporting the creation and expansion of start-up firms, i.e., providing seed capital rather than later stage financing, by doing the following:

1. Lowers the average annual net income of a qualified business that a CAPCO may invest in from \$2,000,000 to \$1,000,000.
2. Precludes a CAPCO's qualified investment from being used to replace existing sources of financing.
3. Requires a CAPCO to have professional staff based in the state to manage its investments in qualified businesses in Wisconsin to ensure that the CAPCO will be able to provide the direct assistance that a start-up firm needs. [SECTIONS 70-72 and 75 (3).]

Venture Capital Fairs

Under current law, the department of commerce may make a grant from its appropriation for community-based economic development programs to a community-based economic development organization or a private nonprofit organization for a venture capital fair if the fair will: (1) assist Wisconsin entrepreneurs or businesses in obtaining capital for the start-up or development of a business; and (2) likely stimulate investment, promote economic development or create or retain jobs in the state. The ~~draft~~ establishes that an eligible venture capital fair may be local, statewide or multi-state in nature and directs the department to encourage the development of regional venture fairs in the upper midwest that meet the ~~2~~ conditions specified above for receipt of a grant to support a venture capital fair. [SECTIONS 67 and 68.]

Foreign Language Immersion Instruction Grants

The ~~draft~~ creates a foreign language immersion instruction grant program ~~which~~ requires the state superintendent of public instruction to award grants, on a competitive basis, to an educational organization or consortium of such organizations for the development and implementation of a foreign language immersion instruction program in public or private schools in grades kindergarten to ~~6~~. Under the ~~draft~~, the state superintendent is required to promulgate rules defining "educational organization". The draft appropriates \$350,000 general purpose revenue (GPR) in fiscal year 1999-00 and \$750,000 in fiscal year 2000-01. [SECTIONS 1, 2 and 38.]

Wisconsin World Geography Fund

The ~~draft~~ creates a one-time appropriation of \$500,000 GPR in fiscal year 2000-01 for the Wisconsin world geography fund. The ~~draft~~ requires the state superintendent of public instruction to enter into an agreement with the national geographic society education foundation to establish the fund. The agreement must require the foundation to manage the fund and must require the state superintendent to award a grant of \$500,000 to the fund if the award is matched by the foundation. The agreement must further require that the income and appreciation of the fund be used to fund grants to educational programs in the state that improve the geographic literacy of students and teachers. The agreement must require that the national geographic society education foundation annually submit a statement of the Wisconsin world geography fund account prepared by an independent auditor to the state superintendent, along with a report on the recipients who received a grant from the fund. Finally, the agreement must provide that if the fund ceases to operate, or the state withdraws from participation, the state contribution to the fund, along with any unexpended income or appreciation of the fund attributable to the state's contribution, must be returned to the state. [SECTIONS 1, 2, 3, 37 and 75 (1).]

W-2 Transportation Services

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The ~~draft~~ ^{bill} makes the following changes in the W-2 program relating to transportation services:

• W-2 Advisory Committee on Transportation

Under current law, each W-2 agency must establish a community steering committee which, among other things, is to advise the W-2 agency concerning employment and training activities and to provide and encourage others to provide jobs and training opportunities for W-2 participants. The community steering committee must also work with W-2 participants, employers, child care providers and the community to identify child care needs, improve access to child care and expand availability of child care.

^{bill} The ~~draft~~ requires the community steering committee to establish an advisory committee on transportation strategies and planning. The advisory committee is to be made up of local transit or transportation providers, employers, child care providers, a representative of a community organization that serves participants in the W-2 program, a representative of a W-2 agency and other persons considered appropriate by the steering committee. The advisory committee must make recommendations to the steering committee on ways to provide affordable and sufficient transportation options to low-income workers to access employment opportunities, child care services and other services conducive to stable employment. [SECTION 9.]

• Accounting for Transportation Expenses

Currently, W-2 agencies are provided a certain amount of funds to provide W-2 services to eligible individuals. W-2 agencies are authorized to provide transportation assistance to eligible individuals. Those services are paid for out of a W-2 agency's "ancillary services" account. This ancillary services account may be used to provide other services such as jobs skills assessment, job coaching, employment search, emergency child care and worker's compensation premiums. Current law does not require a W-2 agency to provide an accounting of its W-2-related transportation expenses.

^{bill} The ~~draft~~ requires W-2 agencies to provide to the DWD an accounting of the amount expended on W-2-related transportation services in each contract year. [SECTION 10.]

• Eligibility for Transportation Assistance

Under current law, W-2 agencies may provide transportation assistance in a manner prescribed by DWD. The W-2 agency must limit any financial assistance it provides to financial assistance for public transportation if a form of public transportation is available that meets the needs of the participant. Generally, a person is eligible for W-2 transportation assistance if the individual is a member of a "W-2 group", the gross income of which is at or below 115% of the federal poverty line.

The ~~draft~~ raises the eligibility limit for W-2 transportation assistance to a level at or below 165% of the federal poverty line and makes noncustodial parents of children in a W-2 group eligible for W-2 transportation assistance. [SECTION 12.]

Advanced Journeyworker Credential Pilot Program

The ~~draft~~ ^{bill} establishes an advanced journey worker credential pilot program to be implemented by the DWD to expand the development and training of the current work force through expansion of the adult apprenticeship model.

The ~~draft~~ authorizes DWD to implement 3 pilot programs in the state to provide credentialing opportunities beyond the journeyman level to recognize advanced training and post-apprenticeship achievements. The ~~draft~~ requires the department to submit to the legislature by July 1, 2003, an evaluation of the program.

the bill permits DWD to establish

in up to three trades, crafts or businesses

effectiveness of the

DWD

The program may be implemented beginning July 1, 1999. The ~~draft~~^{bill} appropriates \$160,000 in fiscal year 1999-00 and \$120,000 in fiscal year 2000-01. This amount includes \$80,000 per year for salary, fringe benefits and supplies for one additional full-time equivalent position, \$30,000 for one-time program design and implementation costs and \$50,000 for ongoing program development and promotional costs. [SECTIONS 36, 73 and 75 (2).]

Brownfields

As noted above, the ~~draft~~^{bill} makes changes to the state's brownfield laws. Those changes are described below.

• Expand Protections for Local Units of Government That Involuntarily Acquire Contaminated Property

Current law generally requires a person who possesses or controls a hazardous substance that is discharged or who causes the discharge of a hazardous substance to restore the environment to the extent practicable and to minimize the harmful effects of the discharge on the environment. Current law generally exempts a local governmental unit from these clean-up requirements with respect to hazardous substance discharges on land acquired in specified ways, such as through tax delinquency proceedings and condemnation. "Local governmental unit" is defined to include a city, village, town, county, redevelopment authority and housing authority.

This ~~draft~~^{bill} expands the local governmental unit exemption from clean-up requirements so that it applies to land acquired with funds from the state's stewardship program. The ~~draft~~^{bill} also expands the definition of "local governmental unit" to include a community development authority.

Under current law, the local governmental unit exemption from clean-up requirements is not available if the discharge is from an underground petroleum storage tank. This ~~draft~~^{bill} eliminates that limitation.

This ~~draft~~^{bill} also exempts a local governmental unit that has acquired property in one of the specified ways from certain requirements relating to hazardous or solid waste if the hazardous or solid waste is cleaned up, DNR approves the cleanup and other conditions are satisfied. [SECTIONS 47, 51-53, 56 and 64.]

• Provide Flexibility With Development Zone Tax Credits for Remediation

Under current law, a person may claim an income tax credit for up to 50% of the person's environmental remediation expenses that occur in a development zone. Under current law, the credit may not be transferred between persons, and a municipality or nonprofit organization that engages in remedial remediation activities in a development zone may not claim a credit.

This ~~draft~~^{bill} provides that any person eligible to claim a credit for remediation expenses incurred in a development zone may transfer to any other person subject to taxation in Wisconsin the right to claim the credit. In addition, the ~~draft~~^{bill} provides that a person may claim a credit for 50% of the amount expended by a municipality or a tax-exempt or nonprofit organization for environmental remediation in a development zone if the municipality or organization has entered into an exclusive written agreement with the person claiming the credit. The ~~draft~~^{bill} requires the department of revenue (DOR) to promulgate rules implementing the credit transfer provisions. [SECTIONS 26-28 and 74 (4).]

• Modify the DNR Land Recycling Loan Program

Under the land recycling loan program, the state provides loans to cities, villages, towns and counties (political subdivisions) for projects to remedy environmental

contamination at sites owned by political subdivisions where the environmental contamination has affected, or threatens to affect, groundwater or surface water. The loans are provided at subsidized interest rates.

This ~~draft~~ provides that recipients of loans under the land recycling loan program are not required to pay any interest. The ~~draft~~ makes redevelopment authorities and housing authorities eligible for loans under the program. The ~~draft~~ also provides that a political subdivision may obtain a loan to remedy environmental contamination at a site owned by a redevelopment authority or a housing authority. In addition, the ~~draft~~ provides that land recycling loans may not be made for the purpose of refinancing site investigations. [SECTIONS 39-45.]

• Modify Environmental Remediation Tax Incremental Financing District

Under current law, a city, village, town or county (political subdivision) may create an environmental remediation tax incremental district (ERTID) to defray the costs of remediating contaminated property that is owned by the political subdivision. The mechanism for financing costs that are eligible for remediation is very similar to the mechanism under the tax incremental financing (TIF) program. If the remediated property is transferred to another person and is then subject to property taxation, environmental remediation (ER) tax incremental financing may be used to allocate some of the property taxes that are levied on the property to the political subdivision to pay for the costs of remediation.

Under the ~~draft~~, ER tax incremental financing may be used to defray the costs of remediating contaminated property that is owned by private persons.

Before the political subdivision may use ER tax incremental financing, however, it must create a joint review board that is similar to the current ~~ERTID~~ tax incremental district (TID) joint review board, or a city or village may use an existing TID joint review board to review the political subdivision's proposal to remediate environmental pollution. If the joint review board approves the proposal, the political subdivision may proceed with its plan. An ERTID joint review board is made up of one representative chosen by the school district that has power to levy taxes on the property that is remediated, one representative chosen by the technical college district that has power to levy taxes on the property, one representative chosen by the county that has power to levy taxes on the property that is remediated, one representative chosen by the political subdivision and one public member.

A political subdivision that has incurred "eligible costs" to remediate environmental pollution on a parcel of property may apply to the DOR to certify the "environmental remediation tax incremental base" (ERTIB) of the parcel. DOR is required to certify the ERTIB if the political subdivision submits to DOR all of the following: 1) a statement that the political subdivision has incurred eligible costs, detailing the purpose and amount of the expenditures, and including certification of the department of natural resources (DNR) that the ER has been completed; 2) a statement that all taxing jurisdictions with authority to levy general property taxes on the parcel of property have been notified that the political subdivision intends to recover its ER costs by using an "ER tax increment"; and 3) a statement that the political subdivision has attempted to recover its ER costs from the person who is responsible for the environmental pollution that is remediated.

Under the ~~draft~~, the environmental remediation does not need to be completed before a political subdivision may ask DOR to certify the ERTIB. The political subdivision is required, under the ~~draft~~, to submit to DOR a statement that the political subdivision has incurred some eligible costs and includes with the statement a detailed proposed remedial action plan approved by DNR that contains cost estimates for anticipated eligible costs and a schedule for the design and implementation that is needed to complete

the remediation. The political subdivision is also required to include certification from DNR that the department has approved the site investigation report that relates to the parcel.

Under current law, "eligible costs" are capital costs, cancellation of delinquent taxes, financing costs and administrative and professional service costs for the removal, containment or monitoring of, or the restoration of soil or groundwater affected by, environmental pollution. Eligible costs are reduced by any amounts received from persons who are responsible for the discharge of a hazardous substance on the property to pay remediation costs and by the amount of net gain on the sale of the property by the political subdivision. The "ERTIB" of the property is the property's equalized value on the January 1 preceding the date on which DNR certifies that the property has been properly remediated. No expenditure for an eligible cost may be made by a political subdivision later than seven years after the ERTIB is certified by DOR.

bill The ~~draft~~ changes the definition of eligible costs to include property acquisition costs, costs associated with the restoration of air, surface water and sediments affected by environmental pollution, demolition costs including asbestos removal, and removing and disposing of certain abandoned containers. The ~~draft~~ reduces eligible costs by any amounts received, or reasonably expected by the political subdivision to be received, from a local, state or federal program for the remediation of contamination in the district that do not require reimbursement or repayment. The ~~draft~~ also requires that an ERTIB be created on contiguous parcels of property. Under the ~~draft~~, a political subdivision is authorized to use an ER tax increment to pay the cost of remediating environmental pollution of groundwater without regard to whether the property above the groundwater is owned by the political subdivision. If the property that is being remediated is sold by a political subdivision, it may not be sold or transferred to any person who is responsible for the environmental pollution that is remediated. [SECTIONS 14-19 and 74 (1).] *bill*

•Create Interim Liability Protections During the Voluntary Party Liability Exemption Process and Expand the Voluntary Party Liability Exemption and the Liability Protections for Local Units of Government

* Current law generally requires a person who possesses or controls a hazardous substance that is discharged or who causes the discharge of a hazardous substance to restore the environment to the extent practicable and to minimize the harmful effects of the discharge on the environment. Under current law, a person who did not intentionally or recklessly cause the original discharge of a hazardous substance on a property, called a "voluntary party", is exempt from absolute requirements to restore the environment and minimize the harmful effects of the discharge on a property, and from the requirements of other laws relating to hazardous substances, if an environmental investigation of the property is conducted and approved by the DNR, the property is cleaned up, DNR issues a certificate of completion stating that the cleanup restored the environment and minimized the harmful effects of the discharge and the voluntary party maintains and monitors the property as required by DNR. This exemption applies if later changes to the law would impose greater responsibilities on the voluntary party or if it is later discovered that the cleanup failed to restore the environment fully or to minimize the harmful effects of the discharge.

bill The ~~draft~~ specifies that the exemptions apply only with respect to hazardous substances released on the property before the DNR approves an environmental investigation of the property, one of the necessary conditions for the exemptions to apply.

In addition, under the ~~draft~~, if an environmental investigation of a property is conducted and approved by DNR, a voluntary party obtains insurance to cover the costs of cleaning up hazardous substance discharges discovered after the environmental investigation is approved, an additional hazardous substance discharge is discovered during a cleanup and a second environmental investigation is conducted and approved

by DNR, a voluntary party is exempt from the requirements to clean up any hazardous substance discharge discovered after the second environmental investigation is approved.

Current law generally exempts a local governmental unit from the above clean-up requirements with respect to hazardous substance discharges on land acquired in specified ways, such as through tax delinquency proceedings and condemnation.

bill The ~~draft~~ expands the exemption from the clean-up requirements so that it applies to land acquired through escheat and land acquired from another local governmental unit that is entitled to the exemption. (Land is acquired through escheat when the owner dies without a will that disposes of the land and without any heir.) The ~~draft~~ also requires local governmental units to agree to provide access to land that is subject to the exemption for the purpose of letting someone else conduct a cleanup of the discharge. *bill*

Generally, current law provides that a local governmental unit is immune from civil liability for a discharge of a hazardous substance on or from property formerly owned or controlled by the local governmental unit if the property is no longer owned by the local governmental unit at the time that the discharge is discovered if the property was acquired by the local governmental unit in certain ways. Those ways include the acquisition of the property through tax delinquency proceedings, as the result of an order of a bankruptcy court, through condemnation or in pursuit of slum clearance or blight elimination.

bill The ~~draft~~ expands this immunity to property acquired in these ways that is still owned or controlled by the local unit of government at the time the discharge is discovered. [SECTIONS 48-50, 54, 55, 58-62 and 65.]

•Require Use of Natural Attenuation in Area-Wide Groundwater Approaches and Consideration of Groundwater Use in Conducting Cleanups

Current law gives the DNR authority to promulgate administrative rules governing brownfields cleanup. Under current administrative rules, one of the criteria for case closure approval in a situation in which hazardous substance discharges into groundwater exceed enforcement standards or preventive action limits is that, among other things, groundwater contamination exceeding those standards or limits will not migrate beyond the boundaries of the property or properties for which groundwater use restrictions have been recorded.

bill Under the ~~draft~~, DNR is required to adopt groundwater standards to be met through remediation activities that take into consideration the natural quality of the groundwater, the current and likely future uses of the groundwater and the potential threat to public health or the environment from the groundwater. In addition, the ~~draft~~ requires that in determining the criteria for closure of a case involving groundwater contamination exceeding enforcement standards or preventive action limits, DNR must consider institutional controls, including municipal ordinances, that provide adequate notice to the public of groundwater contamination in the area affected by the groundwater contamination to be equivalent to recorded groundwater use restrictions. [SECTIONS 46, 57, 63 and 66.] *bill*

- 1 SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert
- 2 the following amounts for the purposes indicated:

1 1999-00 2000-01

2 **20.255 Public Instruction**

3 (2) AIDS FOR LOCAL EDUCATIONAL PROGRAMMING

4 (dr) Foreign language immersion

5 instruction grants GPR A \$350,000 \$750,000

6 (3) AIDS TO LIBRARIES, INDIVIDUALS AND
7 ORGANIZATIONS

8 (er) Wisconsin world geography fund GPR A ~~0~~ \$500,000

9 SECTION 2. 20.255 (2) (dr) and (3) (er) of the statutes are created to read:

10 20.255 (2) (dr) Foreign^{language} instruction grants. The amounts in the schedule for
11 foreign language immersion instruction grants under s. 115.455.

12 (3) (er) Wisconsin world geography fund. The amounts in the schedule for a
13 grant for the Wisconsin world geography fund under s. 115.28 (42).

14 SECTION 3. 20.255 (3) (er) of the statutes, as affected by 1999 Wisconsin Act .
15 .. (this Act), is repealed.

16 SECTION 4. 38.04 (27) of the statutes is created to read:

17 38.04 (27) JOB RETENTION SKILLS DEVELOPMENT PROGRAMS. (a) In order to assist
18 employers to retain new employes, build job skill levels of those employes and assist
19 those employes in attaining higher wages and long-term careers, the board shall
20 establish and supervise training programs for employes in basic job retention skills
21 development.

22 (b) The programs under par. (a) shall be available to all employers in the state
23 and, to the extent practicable, shall be offered at employment sites.

1 (c) The program shall emphasize job retention skills development for employes
2 with gross incomes at or below 200% of the poverty line, as defined in s. 49.001 (5),
3 who are any of the following:

4 1. Current or former recipients of public assistance, including participants in
5 W-2 employment positions under s. 49.147.

6 2. Employes within the first 6 months of employment with their employer.

7 3. Entry-level employes.

8 (d) The board shall determine the length and content of the programs offered
9 under par. (a) after consultation with employers, district boards, W-2 agencies, local
10 units of government and labor organizations. The program shall include the
11 following elements:

12 1. Skills needed to achieve punctuality and consistency in attendance at
13 employment.

14 2. Skills needed to effectively work in a team.

15 3. Skills needed to effectively communicate with supervisors and coworkers.

16 4. Skills necessary for solving basic workplace-related personal and
17 interpersonal problems.

18 (e) The board, in consultation with employers, district boards and the
19 department of workforce development, shall develop standards to assess job
20 retention and soft skills competencies of participants before and after participation
21 in the program.

22 (f) This subsection ^{does} ~~shall~~ not apply after December 31, 2004.

23 ~~SECTION 5. 38.04 (28) of the statutes is created to read:~~

24 ~~38.04 (28) APPLIED TECHNOLOGY CENTERS. (a) The board shall develop,~~
25 ~~implement and administer an approval process to approve the borrowing by district~~

1 boards of funds to purchase or construct facilities to be used as applied technology
2 centers under s. 38.15 (7). The board shall develop the approval process in
3 consultation with representatives of business and labor interests.

4 (b) To be approved under par. (a), the district board must demonstrate, to the
5 satisfaction of the board, all of the following:

6 1. That the proposed applied technology center is likely to increase or retain
7 the number of jobs in the region to be served by the proposed center that require a
8 high level of skill and provide a high level of wages.

9 2. That the productivity of workers that would use the applied technology
10 centers is likely to increase.

11 3. That a commitment exists from businesses in the region to be served by the
12 proposed applied technology center to fund 30% of the capital costs of the applied
13 technology center, 100% of the direct operating costs of services provided at the
14 applied technology center pursuant to a contract under s. 38.14 (3) and 20% of the
15 indirect operating costs of services provided at the applied technology center
16 pursuant to a contract under s. 38.14 (3).

17 4. That representatives of labor and business interests were consulted on the
18 development of the proposed applied technology center.

19 (c) The board shall require each district board receiving approval under this
20 subsection to report, annually by December 1 beginning in the year the applied
21 technology center is operational, on the change in wages, productivity, and skill
22 levels of workers that have been directly served by the applied technology center.

23 (d) Paragraphs (a) and (b) do not apply after December 31, 2002.

24 SECTION 6. 38.12 (12) of the statutes is created to read:

1 **38.12 (12) JOB RETENTION SKILLS PROGRAMS.** (a) The district board shall make
2 available to all employers in the district a job retention skills program as described
3 in s. 38.04 (27).

4 (b) To the extent practicable, the district board shall assist employers in
5 providing ongoing job retention skills development and reinforcement activities in
6 the workplace.

7 (c) The district board may charge employers a fee for the program and services
8 offered under this subsection.

9 (d) This subsection does not apply after December 31, 2004.

10 **SECTION 7.** 38.15 (1) of the statutes is amended to read:

11 38.15 (1) Subject to sub. (3), and except as provided in sub. (7), if the district
12 board intends to make a capital expenditure in excess of \$500,000, excluding moneys
13 received from gifts, grants or federal funds, for the acquisition of sites, purchase or
14 construction of buildings, the lease/purchase of buildings if costs exceed \$500,000 for
15 the lifetime of the lease, building additions or enlargements or the purchase of fixed
16 equipment relating to any such activity, it shall adopt a resolution stating its
17 intention to do so and identifying the anticipated source of revenue for each project
18 and shall submit the resolution to the electors of the district for approval. The
19 referendum shall be noticed, called and conducted as provided in s. 67.05 (3) insofar
20 as applicable. For the purposes of this section, all projects located on a single campus
21 site within one district which are bid concurrently or which are approved by the
22 board under s. 38.04 (10) within a 2-year period shall be considered as one capital
23 expenditure project.

24 **SECTION 8.** 38.15 (7) of the statutes is created to read:

1 ~~38.15 (7) The district board, upon resolution, and with the approval of the~~
2 ~~board, may encumber or expend up to \$5,000,000 prior to December 31, 2002, for the~~
3 ~~purchase or construction of facilities to be used as applied technology centers, as~~
4 ~~described in s. 38.04 (28). This subsection does not apply after December 31, 2002.~~

5 **SECTION 9.** 49.143 (2) (a) 11. of the statutes is created to read:

6 49.143 (2) (a) 11. Establish an advisory committee on transportation strategies
7 and planning consisting of local transit or transportation providers, employers, child
8 care providers, a representative of a community organization that serves
9 participants, a representative of a Wisconsin works agency and other persons
10 considered appropriate by the steering committee to make recommendations to the
11 steering committee on ways to provide affordable and sufficient transportation
12 options to low-income workers to access employment opportunities, child care
13 services and other services conducive to stable employment.

14 **SECTION 10.** 49.143 (2) (er) of the statutes is created to read:

15 49.143 (2) (er) Provide to the department an accounting of the amount
16 expended on Wisconsin works-related transportation services in each year of the
17 contract in a manner prescribed by the department.

18 **SECTION 11.** 49.1475 of the statutes is created to read:

19 **49.1475 Follow-up services.** Following any follow-up period required by the
20 contract entered into under s. 49.143, a Wisconsin works agency shall provide case
21 management services for an individual who moves from a Wisconsin works
22 employment position to unsubsidized employment to help the individual retain the
23 unsubsidized employment. Case management services provided under this section
24 shall be coordinated with a program offered by a technical college under s. 38.12 (12).

25 **SECTION 12.** 49.157 of the statutes is amended to read:

1 **49.157 Wisconsin works; transportation assistance.** A Wisconsin works
2 agency may provide transportation assistance in the manner prescribed by the
3 department. In addition to any other eligibility criteria established by the
4 department, an individual is eligible for transportation assistance if the gross
5 income of the Wisconsin works group of which the individual is a member is at or
6 below 165% of the poverty line. In calculating gross income under this section, the
7 Wisconsin works agency shall include the items specified in s. 49.145 (3) (b) 1. to 3.
8 A noncustodial parent of a dependent child is eligible for transportation assistance
9 under this section if the dependent child's custodial parent is a participant and if the
10 noncustodial parent is subject to a child support order. The Wisconsin works agency
11 shall limit any financial assistance granted under this subsection to financial
12 assistance for public transportation if a form of public transportation that meets the
13 needs of the participant is available.

14 **SECTION 13.** 49.175 (1) (nm) of the statutes is created to read:

15 49.175 (1) (nm) *Job retention skills development programs.* For payments to
16 the Wisconsin technical college system board for implementation costs of the job
17 retention skills development program under s. 38.04 (27), \$200,000 in fiscal year
18 1999–2000.

19 **SECTION 14.** 66.462 (1) (c) of the statutes is amended to read:

20 66.462 (1) (c) “Eligible costs” means capital costs, financing costs and
21 administrative and professional service costs, incurred or estimated to be incurred
22 by a political subdivision, for the investigation, removal, containment or monitoring
23 of, or the restoration of soil, air, surface water, sediments or groundwater affected by,
24 environmental pollution, including monitoring costs incurred within 2 years after
25 the date on which the department of natural resources certifies that environmental

1 pollution on the property has been remediated, cancellation of delinquent taxes,
2 property acquisition costs, demolition costs including asbestos removal, and
3 removing and disposing of underground storage tanks or abandoned containers, as
4 defined in s. 292.41 (1), except that for any parcel of land “eligible costs” shall be
5 reduced by any amounts received from persons responsible for the discharge, as
6 defined in s. 292.01 (3), of a hazardous substance on the property to pay for the costs
7 of remediating environmental pollution on the property, by any amounts received,
8 or reasonably expected by the political subdivision to be received, from a local, state
9 or federal program for the remediation of contamination in the district that do not
10 require reimbursement or repayment and by the amount of net gain from the sale
11 of the property by the political subdivision. “Eligible costs” associated with
12 groundwater affected by environmental pollution include investigation and
13 remediation costs for groundwater that is located in, and extends beyond, the
14 property that is being remediated.

15 SECTION 15. 66.462 (2) of the statutes is renumbered 66.462 (2) (a) and
16 amended to read:

17 66.462 (2) USE OF ENVIRONMENTAL REMEDIATION TAX INCREMENTS. (a) A political
18 subdivision that develops, and whose governing body approves, a written proposal
19 to remediate environmental pollution ~~on property owned by the political subdivision~~
20 may use an environmental remediation tax increment to pay the eligible costs of
21 remediating environmental pollution on contiguous parcels of property that is are
22 located within the political subdivision and that are not part of a tax incremental
23 district created under s. 66.46 ~~and that is owned by the political subdivision at the~~
24 ~~time of the remediation and then transferred to another person after the property is~~
25 remediated, as provided in this section, except that a political subdivision may use

1 an environmental remediation tax increment to pay the cost of remediating
2 environmental pollution of groundwater without regard to whether the property
3 above the groundwater is owned by the political subdivision. If the political
4 subdivision owns the property that is being remediated, the political subdivision
5 may not sell or otherwise transfer the property to any person who is responsible for
6 the environmental pollution that is remediated. No political subdivision may submit
7 an application to the department under sub. (4) until the joint review board approves
8 the political subdivision's written proposal under sub. (3).

9 **SECTION 16.** 66.462 (2) (b) of the statutes is created to read:

10 66.462 (2) (b) No expenditure for an eligible cost may be made by a political
11 subdivision later than 7 years after the environmental remediation tax incremental
12 base is certified by the department under sub. (4).

13 **SECTION 17.** 66.462 (3) (b) 2. of the statutes is amended to read:

14 66.462 (3) (b) 2. No written application may be submitted under sub. (4) unless
15 the board approves the written proposal under sub. (2) (a) by a majority vote not less
16 than 10 days nor more than 30 days after receiving the proposal.

17 **SECTION 18.** 66.462 (4) (a) of the statutes is amended to read:

18 66.462 (4) (a) The political subdivision submits a statement that it has incurred
19 some eligible costs, and includes with the statement a detailed proposed remedial
20 action plan approved by the department of natural resources that contains cost
21 estimates for anticipated eligible costs and a schedule for the design, implementation
22 and construction that is needed to complete the remediation, with respect to the
23 parcel or contiguous parcels of property and the statement details the purpose and
24 amount of the expenditures already made and includes a dated certificate issued by
25 the department of natural resources that certifies that ~~environmental pollution on~~

1 ~~the parcel of property has been remediated the department of natural resources has~~
2 ~~approved the site investigation report that relates to the parcel or contiguous parcels~~
3 in accordance with rules promulgated by the department of natural resources.

4 **SECTION 19.** 66.462 (4) (c) of the statutes is amended to read:

5 66.462 (4) (c) The political subdivision submits a statement, signed by its chief
6 executive officer, that the political subdivision has attempted to recover the cost of
7 remediating environmental pollution on the property from ~~responsible parties~~ the
8 person who caused the environmental pollution.

9 **SECTION 20.** 71.05 (6) (a) 15. of the statutes is amended to read:

10 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
11 (2di), (2dj), (2dL), (2dr), (2ds), (2dx) ~~and~~, (3s) and (5r) not passed through by a
12 partnership, limited liability company or tax-option corporation that has added that
13 amount to the partnership's, company's or tax-option corporation's income under s.
14 71.21 (4) or 71.34 (1) (g).

15 **SECTION 21.** 71.07 (5r) of the statutes is created to read:

16 71.07 (5r) PRODUCTIVITY ENHANCEMENT TRAINING CREDIT. (a) Any partner,
17 member of a limited liability company or a shareholder of a tax-option corporation
18 may credit against taxes otherwise due under this chapter an amount equal to 100%
19 of the amount of the partner's, member's or shareholder's productivity enhancement
20 training expenses certified by the department of commerce under s. 560.25 in the tax
21 year for which the expenses are certified not to exceed \$7,500.

22 (b) The carry forward provisions of s. 71.28 (5r) (b) and (f) as they apply to the
23 credit under s. 71.28 (5r) apply to the credit under this subsection.

24 (c) A partner, member of a limited liability company or a shareholder of a
25 tax-option corporation may not claim the credit under par. (a) for any productivity

1 enhancement training expenses that the partner, member or shareholder deducted
2 from gross income for Wisconsin purposes under section 162 of the Internal Revenue
3 Code.

4 (d) Partnerships, limited liability companies and tax-option corporations may
5 not claim the credit under this subsection, but the eligibility for, and the amount of,
6 the credit are based on their productivity enhancement training expenses certified
7 under s. 560.25. A partnership, limited liability company or tax-option corporation
8 shall compute the amount of credit that each of its partners, members or
9 shareholders may claim and shall provide that information to each of them.
10 Partners, members of limited liability companies and shareholders of tax-option
11 corporations may claim the credit in proportion to their ownership interest.

12 (e) In this subsection, “productivity enhancement training expenses” means
13 expenses certified under s. 560.25 of a partnership, limited liability company or
14 tax-option corporation in providing training which is designed to improve the
15 productivity of the partnership’s limited liability company’s or tax-option
16 corporation’s incumbent work force and promote or provide workers for high-skill,
17 high-wage jobs. “Productivity enhancement training expenses” includes expenses
18 incurred for assessment and consultation under s. 560.25 (4) (b), not to exceed
19 \$2,000.

20 (f) No credit may be taken under this subsection for any tax year that begins
21 after December 31, 2008.

22 **SECTION 22.** 71.08 (1) (intro.) of the statutes is amended to read:

23 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
24 couple filing jointly, trust or estate under s. 71.02, not considering the credits under
25 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6) and

1 (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) ~~and~~, (3) and (5r) and
2 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) ~~and~~, (3) and (5r) and
3 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
4 tax under this section, there is imposed on that natural person, married couple filing
5 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
6 computed as follows:

7 **SECTION 23.** 71.10 (4) (k) of the statutes is created to read:

8 71.10 (4) (k) Productivity enhancement training credit under s. 71.07 (5r).

9 **SECTION 24.** 71.21 (4) of the statutes is amended to read:

10 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
11 (2dj), (2dL), (2ds), (2dx) ~~and~~, (3s) and (5r) and passed through to partners shall be
12 added to the partnership's income.

13 **SECTION 25.** 71.26 (2) (a) of the statutes is amended to read:

14 71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means
15 the gross income as computed under the ~~internal revenue code~~ Internal Revenue
16 Code as modified under sub. (3) minus the amount of recapture under s. 71.28 (1di)
17 plus the amount of credit computed under s. 71.28 (1) and (3) to (5) plus the amount
18 of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds) ~~and~~, (1dx)
19 and (5r) and not passed through by a partnership, limited liability company or
20 tax-option corporation that has added that amount to the partnership's, limited
21 liability company's or tax-option corporation's income under s. 71.21 (4) or 71.34 (1)
22 (g) plus the amount of losses from the sale or other disposition of assets the gain from
23 which would be wholly exempt income, as defined in sub. (3) (L), if the assets were
24 sold or otherwise disposed of at a gain and minus deductions, as computed under the
25 ~~internal revenue code~~ Internal Revenue Code as modified under sub. (3), plus or

1 minus, as appropriate, an amount equal to the difference between the federal basis
2 and Wisconsin basis of any asset sold, exchanged, abandoned or otherwise disposed
3 of in a taxable transaction during the taxable year, except as provided in par. (b) and
4 s. 71.45 (2) and (5).

5 **SECTION 26.** 71.28 (1dx) (b) 1. of the statutes is amended to read:

6 71.28 (1dx) (b) 1. Fifty percent of the amount expended by the person for
7 environmental remediation in a development zone.

8 **SECTION 27.** 71.28 (1dx) (b) 1m. of the statutes is created to read:

9 71.28 (1dx) (b) 1m. Fifty percent of the amount expended by a municipality, as
10 defined in s. 292.01 (11), or an organization that is exempt from federal income
11 taxation under section 501 (c) (3) of the Internal Revenue Code for environmental
12 remediation in a development zone if the municipality or organization has entered
13 into an exclusive written agreement with the person claiming the credit that
14 approves of the person claiming the credit based on the expenditures of the
15 municipality or organization. The department shall promulgate rules implementing
16 this subdivision.

17 **SECTION 28.** 71.28 (1dx) (f) of the statutes is created to read:

18 71.28 (1dx) (f) *Transfer of credits.* Any person eligible to claim credit under par.
19 (b) 1. may transfer to any other person subject to taxation under this chapter, the
20 right to claim the credit under par. (b) 1. The department shall promulgate rules
21 governing the transfer of credits under this paragraph.

22 **SECTION 29.** 71.28 (5r) of the statutes is created to read:

23 71.28 (5r) **PRODUCTIVITY ENHANCEMENT TRAINING CREDIT.** (a) Any corporation
24 may credit against taxes otherwise due under this chapter an amount equal to 100%
25 of the amount of the corporation's productivity enhancement training expenses

1 certified by the department of commerce under s. 560.25 in the tax year for which the
2 expenses are certified, not to exceed \$7,500.

3 (b) Any corporation receiving a credit under this subsection may carry forward
4 to the next succeeding 15 taxable years the amount of the credit not offset against
5 taxes for the year in which the productivity enhancement training expenses were
6 incurred.

7 (c) A corporation may not claim the credit under par. (a) for any productivity
8 enhancement training expenses that the corporation deducted from gross income for
9 Wisconsin purposes under section 162 of the Internal Revenue Code.

10 (d) Partnerships, limited liability companies and tax-option corporations may
11 not claim the credit under this subsection, but the eligibility for, and the amount of,
12 the credit are based on their productivity enhancement training expenses certified
13 under s. 560.25. A partnership, limited liability company or tax-option corporation
14 shall compute the amount of credit that each of its partners, members or
15 shareholders may claim and shall provide that information to each of them.
16 Partners, members of limited liability companies and shareholders of tax-option
17 corporations may claim the credit in proportion to their ownership interest.

18 (e) In this subsection, “productivity enhancement training expenses” means
19 expenses certified under s. 560.25 of a corporation in providing training which is
20 designed to improve the productivity of a corporation’s incumbent work force and
21 promote or provide workers for high-skill, high-wage jobs. “Productivity
22 enhancement training expenses” includes expenses incurred for assessment and
23 consultation under s. 560.25 (4) (b), not to exceed \$2,000.

24 (f) No credit may be taken under this subsection for any tax year that begins
25 after December 31, 2008. Credits under this subsection for taxable years that begin

1 before December 31, 2008 may be carried forward to taxable years that begin after
2 December 31, 2008.

3 **SECTION 30.** 71.30 (3) (g) of the statutes is created to read:

4 71.30 (3) (g) Productivity enhancement training credit under s. 71.28 (5r).

5 **SECTION 31.** 71.34 (1) (g) of the statutes is amended to read:

6 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
7 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx) ~~and~~, (3) and (5r)
8 and passed through to shareholders.

9 **SECTION 32.** 71.45 (2) (a) 10. of the statutes is amended to read:

10 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
11 computed under s. 71.47 (1dd) to (1dx) and (5r) and not passed through by a
12 partnership, limited liability company or tax-option corporation that has added that
13 amount to the partnership's, limited liability company's or tax-option corporation's
14 income under s. 71.21 (4) or 71.34 (1) (g) and the amount of credit computed under
15 s. 71.47 (1), (3), (4) and (5).

16 **SECTION 33.** 71.47 (5r) of the statutes is created to read:

17 71.47 (5r) PRODUCTIVITY ENHANCEMENT TRAINING CREDIT. (a) Any corporation
18 may credit against taxes otherwise due under this chapter an amount equal to 100%
19 of the amount of the corporation's productivity enhancement training expenses
20 certified by the department of commerce under s. 560.25 in the tax year for which the
21 expenses are certified, not to exceed \$7,500.

22 (b) Any corporation receiving a credit under this subsection may carry forward
23 to the next succeeding 15 taxable years the amount of the credit not offset against
24 taxes for the year in which the productivity enhancement training expenses were
25 incurred.

1 (c) A corporation may not claim the credit under par. (a) for any productivity
2 enhancement training expenses that the corporation deducted from gross income for
3 Wisconsin purposes under section 162 of the Internal Revenue Code.

4 (d) Partnerships, limited liability companies and tax-option corporations may
5 not claim the credit under this subsection, but the eligibility for, and the amount of,
6 the credit are based on their productivity enhancement training expenses certified
7 under s. 560.25. A partnership, limited liability company or tax-option corporation
8 shall compute the amount of credit that each of its partners, members or
9 shareholders may claim and shall provide that information to each of them.
10 Partners, members of limited liability companies and shareholders of tax-option
11 corporations may claim the credit in proportion to their ownership interest.

12 (e) In this subsection, “productivity enhancement training expenses” means
13 expenses certified under s. 560.25 of a corporation in providing training which is
14 designed to improve the productivity of a corporation’s incumbent work force and
15 promote or provide workers for high-skill, high-wage jobs. “Productivity
16 enhancement training expenses” includes expenses incurred for assessment and
17 consultation under s. 560.25 (4) (b), not to exceed \$2,000.

18 (f) No credit may be taken under this subsection for any tax year that begins
19 after December 31, 2008. Credits under this subsection for taxable years that begin
20 before December 31, 2008 may be carried forward to taxable years that begin after
21 December 31, 2008.

22 **SECTION 34.** 71.49 (1) (g) of the statutes is created to read:

23 71.49 (1) (g) Productivity enhancement training credit under s. 71.47 (5r).

24 **SECTION 35.** 77.92 (4) of the statutes is amended to read:

1 77.92 (4) "Net business income", with respect to a partnership, means taxable
 2 income as calculated under section 703 of the ~~internal revenue code~~ Internal
 3 Revenue Code; plus the items of income and gain under section 702 of the ~~internal~~
 4 ~~revenue code~~ Internal Revenue Code; minus the items of loss and deduction under
 5 section 702 of the ~~internal revenue code~~ Internal Revenue Code; plus payments
 6 treated as not made to partners under section 707 (a) of the ~~internal revenue code~~
 7 Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de), (2di),
 8 (2dj), (2dL), (2dr), (2ds), (2dx) ~~and~~, (3s) ~~and~~ (5r); but excluding income, gain, loss and
 9 deductions from farming. "Net business income", with respect to a natural person,
 10 estate or trust, means profit from a trade or business for federal income tax purposes
 11 and includes net income derived as an employe as defined in section 3121 (d) (3) of
 12 the ~~internal revenue code~~ Internal Revenue Code.

13 **SECTION 36.** 106.01 (11) of the statutes is created to read:

14 106.01 (11) The department may establish an advanced journey worker
 15 credential pilot program in up to 3 trades, crafts or businesses to recognize advanced
 16 training and post-apprenticeship achievements. ~~The department, by~~ ^{By} July 1, 2003,
 17 shall submit to the legislature under s. 13.172 (2) ~~an~~ ^{an} evaluation of the
 18 effectiveness of the program established under this subsection.

19 **SECTION 37.** 115.28 (42) of the statutes is created to read:

20 115.28 (42) WISCONSIN WORLD GEOGRAPHY FUND. Enter into an agreement with
 21 the national geographic society education foundation to establish a Wisconsin world
 22 geography fund. The agreement must do all of the following:

23 (a) Require the national geographic society education foundation to manage
 24 the fund.

the department

1 (b) Require the state superintendent to award a grant of \$500,000 from the
2 appropriation under s. 20.255 (3) (er) to the fund if the award is matched by the
3 foundation.

4 (c) Require that the income and appreciation of the fund be used to fund grants
5 to educational programs in the state that improve the geographic literacy of students
6 and teachers.

7 (d) Require that, annually, the national geographic society education
8 foundation submit to the state superintendent the following:

9 1. A statement of the Wisconsin world geography fund account prepared by an
10 independent auditor.

11 2. A report on the recipients in the state who received a grant from the fund.

12 (e) Require that if the state ceases to participate in the fund, or the national
13 geographic society education foundation ceases to offer the fund, the state
14 contribution to the fund, along with any unexpended income or appreciation of the
15 fund attributable to the state's contribution, be returned to the state.

16 **SECTION 38.** 115.455 of the statutes is created to read:

17 **115.455 Foreign language instruction grants.** (1) Beginning in the
18 1999–00 fiscal year, the state superintendent shall award at least one grant in each
19 fiscal year, on a competitive basis, to an educational organization or consortium of
20 educational organizations for the development and implementation of a foreign
21 language immersion instruction program in a public or private school in grades
22 kindergarten to 6.

23 (2) The state superintendent shall award grants under sub. (1) from the
24 appropriation under s. 20.255 (2) (dr).

1 (3) The state superintendent shall promulgate rules defining “educational
2 organization” for the purposes of this section.

3 **SECTION 39.** 281.60 (1) (a) of the statutes is amended to read:

4 281.60 (1) (a) “Eligible applicant” means a political subdivision, a
5 redevelopment authority created under s. 66.431 or a housing authority.

6 **SECTION 40.** 281.60 (1) (c) of the statutes is repealed.

7 **SECTION 41.** 281.60 (2) of the statutes is amended to read:

8 281.60 (2) **GENERAL.** The department and the department of administration
9 may administer a program to provide financial assistance to eligible applicants for
10 projects to remedy environmental contamination of sites or facilities at which
11 environmental contamination has affected groundwater or surface water or
12 threatens to affect groundwater or surface water. The department and the
13 department of administration may provide financial assistance under this section to
14 an eligible applicant only if the eligible applicant owns the contaminated site or
15 facility or, if the applicant is a political subdivision, if a redevelopment authority or
16 a housing authority owns the contaminated site or facility. The department and the
17 department of administration may not provide financial assistance under this
18 section to remedy environmental contamination at a site or facility that is not a
19 landfill if the eligible applicant caused the environmental contamination.

20 **SECTION 42.** 281.60 (2r) (a) of the statutes is amended to read:

21 281.60 (2r) (a) ~~Making loans below the market interest rate~~ for projects
22 described in sub. (2). Loans may not be made for the purpose of refinancing site
23 investigations.

24 **SECTION 43.** 281.60 (7) (c) of the statutes is amended to read:

1 281.60 (7) (c) The department of administration determines that the eligible
2 applicant will meet the requirements of s. 281.59 (9) (b).

3 **SECTION 44.** 281.60 (11) of the statutes is amended to read:

4 281.60 (11) ~~LOAN INTEREST RATES.~~ The department and the department of
5 administration may not charge interest rate on a land recycling loan program loan
6 ~~shall be 55% of market interest rate.~~

7 **SECTION 45.** 281.60 (11m) of the statutes is amended to read:

8 281.60 (11m) ~~SERVICE FEE.~~ The department and the department of
9 administration shall jointly charge and collect an annual service fee for reviewing
10 and acting upon land recycling loan program applications and servicing financial
11 assistance agreements. ~~The fee shall be in addition to interest payments at the rate~~
12 ~~under sub. (11).~~ For the 1997–99 fiscal biennium, the service fee shall be 0.5% of the
13 loan balance. Fee amounts for later biennia shall be established in the biennial
14 finance plan under s. 281.59 (3) (a) 8. The department and the department of
15 administration shall specify in the biennial finance plan a fee designed to cover the
16 costs of reviewing and acting upon land recycling loan program applications and
17 servicing financial assistance agreements.

18 **SECTION 46.** 292.10 of the statutes is created to read:

19 **292.10 Groundwater standards.** The department shall adopt groundwater
20 standards to be met through remediation activities under this chapter that take into
21 consideration all of the following:

22 (1) The natural quality of the groundwater.

23 (2) The current and likely future uses of the groundwater.

24 (3) The potential threat to public health or the environment from the
25 groundwater.

1 **SECTION 47.** 292.11 (9) (e) 1. of the statutes is amended to read:

2 292.11 (9) (e) 1. ~~Local~~ In this paragraph, “local governmental unit” means a
3 municipality, a redevelopment authority created under s. 66.431, a public body
4 designated by a municipality under s. 66.435 (4), a community development
5 authority or a housing authority.

6 **SECTION 48.** 292.11 (9) (e) 1m. (intro.) of the statutes is amended to read:

7 292.11 (9) (e) 1m. (intro.) ~~A~~ Except as provided in subs. 2., 4., 6. and 7., a local
8 governmental unit is exempt from subs. (3), (4) and (7) (b) and (c) with respect to
9 discharges of hazardous substances on or originating from property acquired by the
10 local government unit before, on or after the effective date of this subdivision
11 [revisor inserts date], if any of the following applies:

12 **SECTION 49.** 292.11 (9) (e) 1m. b. of the statutes is amended to read:

13 292.11 (9) (e) 1m. b. The local governmental unit acquired the property from
14 a local governmental unit that acquired is exempt under this subdivision with
15 respect to the property under a method described in subd. 1m. a.

16 **SECTION 50.** 292.11 (9) (e) 1m. e. of the statutes is created to read:

17 292.11 (9) (e) 1m. e. The local governmental unit acquired the property through
18 escheat.

19 **SECTION 51.** 292.11 (9) (e) 1m. f. of the statutes is created to read:

20 292.11 (9) (e) 1m. f. The local governmental unit acquired the property using
21 funds appropriated under s. 20.866 (2) (tz).

22 **SECTION 52.** 292.11 (9) (e) 1s. of the statutes is amended to read:

23 292.11 (9) (e) 1s. ~~An~~ Except as provided in subs. 2. and 4. to 6., an economic
24 development corporation described in section 501 (c) of the Internal Revenue Code,
25 as defined in s. 71.22 (4), that is exempt from federal taxation under section 501 (a)

1 of the Internal Revenue Code, or an entity wholly owned and operated by such a
2 corporation, is exempt from subs. (3), (4) and (7) (b) and (c) with respect to property
3 acquired before, on or after October 14, 1997, if the property is acquired to further
4 the economic development purposes that qualify the corporation as exempt from
5 federal taxation.

6 **SECTION 53.** 292.11 (9) (e) 3. of the statutes is repealed.

7 **SECTION 54.** 292.11 (9) (e) 5. c. of the statutes is repealed.

8 **SECTION 55.** 292.11 (9) (e) 6. of the statutes is created to read:

9 292.11 (9) (e) 6. Subdivisions 1m. and 1s. only apply if the local governmental
10 unit or the economic development corporation agrees to allow the department, any
11 authorized representatives of the department, any party that possessed or controlled
12 the hazardous substance or caused the discharge of the hazardous substance and any
13 consultant or contractor of such a party to enter the property to take action to respond
14 to the discharge.

15 **SECTION 56.** 292.11 (9) (e) 7. of the statutes is created to read:

16 292.11 (9) (e) 7. Subdivision 1m. does not apply to property described in subd.
17 1m. f. unless the local governmental unit enters into an agreement with the
18 department to ensure that the conditions in subs. 2. and 4. are satisfied.

19 **SECTION 57.** 292.11 (14) of the statutes is created to read:

20 292.11 (14) In determining the criteria for closure of a case involving
21 groundwater contamination exceeding enforcement standards or preventive action
22 limits adopted by the department, the department shall consider institutional
23 controls, including municipal ordinances, that provide adequate notice to the public
24 of groundwater contamination in the area affected by the groundwater
25 contamination to be equivalent to recorded groundwater use restrictions.

1 **SECTION 58.** 292.15 (2) (a) (intro.) of the statutes is amended to read:

2 292.15 (2) (a) (intro.) Except as provided in sub. (6) or (7), a voluntary party is
3 exempt from the provisions of ss. 289.05 (1), (2), (3) and (4), 289.42 (1), 289.67, 291.25
4 (1) to (5), 291.29, 291.37, 292.11 (3), (4) and (7) (b) and (c) and 292.31 (8), and rules
5 promulgated under those provisions, with respect to ~~the existence~~ discharges of a
6 hazardous ~~substance~~ substances on the or originating from a property, if the release
7 of those hazardous substances occurred prior to the date on which the department
8 approves the environmental investigation of the property under subd. 1. and if all
9 of the following occur at any time before or after the date of acquisition:

10 **SECTION 59.** 292.15 (2) (at) of the statutes is created to read:

11 292.15 (2) (at) *Discharges discovered after environmental investigations.*
12 Except as provided in sub. (6) or (7), a voluntary party is exempt from ss. 289.05 (1),
13 (2), (3) and (4), 289.42 (1), 289.67, 291.25 (1) to (5), 291.29, 291.37, 292.11 (3), (4) and
14 (7) (b) and (c) and 292.31 (8), and rules promulgated under those provisions, with
15 respect to a discharge of a hazardous substance on or originating from a property if
16 the discharge occurred before the environmental investigation under subd. 1. is
17 completed and is discovered after the environmental investigation under subd. 5. is
18 approved and if all of the following apply:

19 1. An initial environmental investigation of the property is conducted and is
20 approved by the department.

21 2. If required by the department, the voluntary party enters into an agreement
22 with the department under which the voluntary party agrees to conduct a cleanup
23 approved by the department.

24 3. The voluntary party obtains and maintains insurance to cover the costs of
25 complying with s. 292.11 (3) with respect to a hazardous substance discharges that

1 occurred before the investigation under subd. 1. is completed and that are discovered
2 in the course of conducting a cleanup of the property, the insurance complies with
3 rules promulgated by the department and the insurance names the voluntary party
4 and this state as insureds.

5 4. A hazardous substance discharge that occurred before the investigation
6 under subd. 1. is completed is discovered after the investigation under subd. 1. is
7 approved and before the cleanup is completed.

8 5. A 2nd environmental investigation of the property is conducted and is
9 approved by the department.

10 6. The voluntary party has not obtained approval of the investigation under
11 subd. 1. or 5. or the agreement under subd. 2. by fraud or misrepresentation, by the
12 knowing failure to disclose material information or under circumstances in which
13 the voluntary party knew or should have known about more discharges of hazardous
14 substances than were revealed by the investigation conducted under subd. 1. or 5.

15 **SECTION 60.** 292.15 (2) (c) of the statutes is amended to read:

16 292.15 (2) (c) The department of justice may not commence an action under 42
17 USC 9607 against any voluntary party meeting the criteria of this subsection to
18 recover costs for which the voluntary party is exempt under pars. (a), (am), (at) and
19 (b).

20 **SECTION 61.** 292.15 (4) (intro.) of the statutes is amended to read:

21 292.15 (4) LIMITED RESPONSIBILITY. (intro.) The responsibility of a voluntary
22 party under sub. (2) (a) 2. may be monetarily limited by agreement between the
23 voluntary party and the department if the voluntary party purchased the property
24 from a local governmental unit that acquired the property in a way or for a purpose

1 described in s. 292.11 (9) (e) 1m. ~~a., b., c. or d.~~ The agreement shall stipulate all of the
2 following:

3 **SECTION 62.** 292.15 (6) (b) of the statutes is created to read:

4 292.15 (6) (b) This section does not exempt property from any lien filed under
5 s. 292.81 (3) for costs that are incurred by the department with respect to a hazardous
6 substance discharge described in sub. (2) (at) 3. and that are not covered by insurance
7 required by sub. (2) (at) 3.

8 **SECTION 63.** 292.15 (8) of the statutes is created to read:

9 292.15 (8) In determining the criteria for closure of a case involving
10 groundwater contamination exceeding enforcement standards or preventive action
11 limits adopted by the department, the department shall consider institutional
12 controls, including municipal ordinances, that provide adequate notice to the public
13 of groundwater contamination in the area affected by the groundwater
14 contamination to be equivalent to recorded groundwater use restrictions.

15 **SECTION 64.** 292.24 of the statutes is created to read:

16 **292.24 Responsibility of local governmental units; hazardous or solid**
17 **waste. (1) DEFINITION.** In this section, “local governmental unit” has the meaning
18 given in s. 292.11 (9) (e) 1.

19 **(2) EXEMPTION FROM LIABILITY.** Except as provided in sub. (3), a local
20 governmental unit is exempt from ss. 291.25 (1) to (5), 291.29 and 291.37, and rules
21 promulgated under those provisions, with respect to the existence of a hazardous or
22 solid waste on property acquired in a way or for a purpose described in s. 292.11 (9)
23 (e) 1m., if all of the following occur at any time before or after the date of acquisition:

1 (a) An environmental investigation of the property is conducted that is
2 approved by the department and that identifies any hazardous or solid waste
3 discharges that occurred on the property.

4 (b) The hazardous or solid waste discharges identified by the investigation
5 under par. (a) are cleaned up by restoring the environment to the extent practicable
6 with respect to the discharges and minimizing the harmful effects from the
7 discharges in accordance with rules promulgated by the department and any
8 contract entered into under those rules.

9 (c) The local governmental unit obtains a certificate of completion from the
10 department stating that the property has been satisfactorily restored to the extent
11 practicable with respect to the hazardous or solid waste discharges and that the
12 harmful effects from the discharges have been minimized.

13 (d) The local governmental unit maintains and monitors the property as
14 required under rules promulgated by the department and any contract entered into
15 under those rules.

16 (e) The local governmental unit does not engage in activities that are
17 inconsistent with the maintenance of the property.

18 (f) The local governmental unit has not obtained the certification under par. (c)
19 by fraud or misrepresentation, by the knowing failure to disclose material
20 information or under circumstances in which the local governmental unit knew or
21 should have known about more discharges of hazardous or solid waste than were
22 revealed by the investigation conducted under par. (a).

23 (g) The local governmental unit did not cause the discharge of any hazardous
24 or solid waste identified on the property.

25 (3) **APPLICABILITY.** Subsection (2) does not apply to any of the following:

1 (a) A hazardous or solid waste treatment, storage or disposal facility that first
2 begins operation after the date on which the local governmental unit acquired the
3 property.

4 (b) A licensed hazardous or solid waste treatment, storage or disposal facility
5 operated on the property before the date on which the local governmental unit
6 acquired the property and that is operated after the date on which the local
7 governmental unit acquired the property.

8 (c) Any hazardous or solid waste disposal facility that has been issued a license
9 under s. 144.441 (2), 1995 stats., or s. 289.41 (1m), [ch. cross-ref.] or rules
10 promulgated under those sections, for a period of long-term care following closure
11 of the facility.

12 **SECTION 65.** 292.26 (2) (intro.) of the statutes is amended to read:

13 292.26 (2) (intro.) Except as provided in sub. (3), a local governmental unit is
14 immune from civil liability related to the discharge of a hazardous substance on or
15 from property owned or controlled by the local unit of government at the time that
16 the discharge is discovered or from property formerly owned or controlled by the local
17 governmental unit if the property is no longer owned by the local governmental unit
18 at the time that the discharge is discovered and if any of the following applies:

19 **SECTION 66.** 292.31 (11) of the statutes is created to read:

20 292.31 (11) In determining the criteria for closure of a case involving
21 groundwater contamination exceeding enforcement standards or preventive action
22 limits adopted by the department, the department shall consider institutional
23 controls, including municipal ordinances, that provide adequate notice to the public
24 of groundwater contamination in the area affected by the groundwater
25 contamination to be equivalent to recorded groundwater use restrictions.

1 **SECTION 67.** 560.14 (4m) (a) (intro.) of the statutes is amended to read:

2 560.14 (4m) (a) (intro.) Subject to par. (b), the department may make a grant
3 under this subsection from the appropriation under s. 20.143 (1) (fg) to a
4 community-based organization or private nonprofit organization for a local,
5 statewide or multi-state venture capital development conference if all of the
6 following apply:

7 **SECTION 68.** 560.14 (4m) (c) of the statutes is created to read:

8 560.14 (4m) (c) The department shall encourage the development of venture
9 capital development conferences in the upper midwest region of the United States
10 that comply with the requirements specified in par. (a) 1. and 2.

11 **SECTION 69.** 560.25 of the statutes is created to read:

12 **560.25 Productivity enhancement training expense certification. (1)**

13 DEPARTMENT POWERS AND DUTIES. The department shall develop, implement and
14 administer a productivity enhancement training expense certification program.

15 **(2) PURPOSES OF PRODUCTIVITY ENHANCEMENT TRAINING EXPENSE CERTIFICATION**
16 **PROGRAM.** The department shall develop the productivity enhancement training
17 expense certification program to assist businesses to provide training to their
18 incumbent work force designed to improve that work force's productivity and
19 promote and provide workers for high-skill and high-wage jobs.

20 **(3) CERTIFICATION.** The department shall certify as eligible for the tax credit
21 under ss. 71.07 (5r), 71.28 (5r) and 71.47 (5r) the productivity enhancement training
22 expenses of any business that meets the eligibility requirements under sub. (4).

23 **(4) ELIGIBILITY.** A business may apply to have its productivity enhancement
24 training expenses certified if all of the following apply:

1 (a) The business submits to the department a productivity enhancement
2 training plan that the department finds does all of the following:

3 1. Provides for the training of the business's incumbent work force which will
4 increase the incumbent work force's productivity to achieve specific goals established
5 as a result of the assessment and consultation in par. (b).

6 2. Provides for the training of the business's incumbent work force which will
7 result in the work force holding higher skilled jobs and holding higher paying jobs,
8 as determined by the assessment and consultation in par. (b).

9 (b) The business receives pre-training needs assessment and consultation
10 which establishes the appropriateness of the proposed training from an entity
11 experienced in providing productivity assessment or business planning and that is
12 approved by the department.

13 (c) The business submits to the department an accounting of the productivity
14 enhancement training expenses incurred by the business under the plan under par.
15 (a) and the department determines that the expenses were incurred under the plan.

16 (5) REPORT. (a) Each business certified under this section and that claims the
17 tax credit under ss. 71.07 (5r), 71.28 (5r) and 71.47 (5r), shall report to the
18 department by the March 1 of the year after receiving the certification on the results
19 of its productivity enhancement training and its success in meeting the goals
20 established in its productivity enhancement training plan. The report shall be on a
21 form prescribed by the department.

22 (b) Annually, the department shall estimate the amount of foregone state
23 revenue because of the benefits claimed by persons certified under this section.

24 (c) Annually, by December 1, the department shall report to the legislature
25 under s. 13.172 (2) on the effectiveness of the productivity enhancement training

1 certification program and the tax credit under ss. 71.07 (5r), 71.28 (5r) and 71.47 (5r),
2 in meeting the purposes of the program as identified in sub. (2).

3 (6) APPLICATION. The department shall, by rule, develop application procedures
4 for the productivity enhancement training certification. The application for
5 certification shall show that the applicant satisfies the requirements under sub. (4)
6 and commits to reporting under sub. (5).

7 (7) DEFINITION. For purposes of this section, “productivity enhancement
8 training expenses” means expenses of a business incurred in providing training
9 which is designed to increase the productivity of the business’ incumbent work force
10 and promote or create high– skill, high–wage jobs. “Productivity enhancement
11 training expenses” includes expenses incurred for assessment and consultation
12 under sub. (4) (b), not to exceed \$2,000.

13 (8) NOTIFICATION. The department shall notify the department of revenue of
14 all persons entitled to claim tax benefits under ss. 71.07 (5r), 71.28 (5r) and 71.47 (5r).

15 (9) TRANSFERABILITY. The tax benefits for which a person is certified as eligible
16 under this section are not transferable to another person or business.

17 (10) SUNSET. No business may be certified under this subsection after
18 December 31, 2008.

19 **SECTION 70.** 560.31 (2) (g) of the statutes is created to read:

20 560.31 (2) (g) The person has an office in this state with at least one full–time
21 professional employe actively engaged in the investment of cash in qualified
22 businesses in Wisconsin.

23 **SECTION 71.** 560.33 (1) (c) of the statutes is amended to read:

24 560.33 (1) (c) During its 2 most recent fiscal years, the business had, together
25 with all of its consolidated affiliates, an average annual net income, after federal

1 income taxes and excluding any carry-over losses, of not more than \$2,000,000
2 \$1,000,000, as determined in accordance with generally accepted accounting
3 principles.

4 SECTION 72. 560.34 (1r) of the statutes is created to read:

5 560.34 (1r) Notwithstanding sub. (1), an investment shall not be a qualified
6 investment if the investment is used in whole or in part to do any of the following:

7 (a) Retire outstanding long-term debt or obligations to the affiliates of the
8 qualified business.

9 (b) Purchase outstanding equity of the qualified business.

10 (c) Purchase stock or other interests in a person other than the qualified
11 business.

12 (d) Purchase, lease or license substantially all of the assets which are currently
13 used by an existing business to produce net income after taxes to the holders of the
14 assets.

15 SECTION 73. Appropriation changes; department of workforce
16 development.

17 (1) ADVANCED JOURNEY WORKER CREDENTIAL PILOT PROGRAM. In the schedule
18 under section 20.005 (3) of the statutes for the appropriation to the department of
19 workforce development under section 20.445 (1) (a) of the statutes, as affected by the
20 acts of 1999, the dollar amount is increased by \$160,000 for fiscal year 1999-00 and
21 the dollar amount is increased by \$120,000 for fiscal year 2000-01 to increase the
22 authorized FTE positions for ^{that} the department by 1.0 GPR position ~~in 1999~~,
23 for the implementation and program development of the advanced journey worker
24 credential pilot program.

under section 106.01(11) of the
statutes, as created by
this act

25 SECTION 74. Initial applicability.

1 (1) ENVIRONMENTAL REMEDIATION TAX INCREMENTAL FINANCING. The treatment of
2 section 66.462 (1) (c), (2) and (4) (a) of the statutes first applies to an environmental
3 remediation tax incremental financing district, the written remediation proposal for
4 which is approved by the political subdivision's governing body on the effective date
5 of this subsection.

6 (2) JOB RETENTION SKILLS DEVELOPMENT PROGRAM; WISCONSIN WORKS. The
7 treatment of section 49.1475 of the statutes first applies to Wisconsin works agencies
8 that enter into or renew contracts on the effective date of this act.

9 (3) PRODUCTIVITY ENHANCEMENT TRAINING TAX CREDIT. The treatment of sections
10 71.07 (5r), 71.28 (5r) and 71.47 (5r) of the statutes first applies to taxable years
11 beginning in January 1, 2000.

12 (4) TRANSFER OF ENVIRONMENTAL REMEDIATION TAX CREDITS. The treatment of
13 section 71.28 (1dx) (b) 1., 1m. and (f) by this act first applies to tax years beginning
14 on January 1, 2000.

15 **SECTION 75. Effective dates.** This act takes effect on the day after publication,
16 except as follows:

17 (1) WORLD GEOGRAPHY FUND. The repeal of section 20.255 (3) (er) of the statutes
18 takes effect on June 30, 2001.

19 ~~(2) ADVANCED JOURNEYWORKER PILOT PROGRAM. The treatment of section 106.01~~
20 ~~(11) of the statutes takes effect on July 1, 1999.~~

21 (3) CERTIFIED CAPITAL COMPANIES. The treatment of sections 560.14 (4m) (a)
22 (intro.), 560.14 (4m) (c), 560.31 (2) (g), 560.33 (1) (c) and 560.34 (1r) shall take effect
23 on July 1, 2000.

24 (END)