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15       ✓✓   **\*b1828/1.2\* 627.** Page 795, line 2: after that line insert:  
16       **\*b1828/1.2\* "SECTION 1630he.** 66.46 (5) (c) of the statutes is amended to read:  
17           66.46 (5) (c) If the city adopts an amendment to the original project plan for any  
18       district which includes additional project costs at least part of which will be incurred  
19       after the period specified in sub. (6) (am) 1., the tax incremental base for the district  
20       shall be redetermined, if sub. (4) (h) 2. ~~or~~ 3. or 4. applies to the amended project plan,  
21       by adding to the tax incremental base the value of the taxable property that is added  
22       to the existing district under sub. (4) (h) 2. ~~or~~ 3. or 4. or, if sub. (4) (h) 2. ~~or~~ 3. or 4.  
23       does not apply to the amended project plan, under par. (b), as of the January 1 next  
24       preceding the effective date of the amendment if the amendment becomes effective

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1 between January 2 and September 30, as of the next subsequent January 1 if the  
2 amendment becomes effective between October 1 and December 31 and if the  
3 effective date of the amendment is January 1 of any year, the redetermination shall  
4 be made on that date. The tax incremental base as redetermined under this  
5 paragraph is effective for the purposes of this section only if it exceeds the original  
6 tax incremental base determined under par. (b).

7 ✓ \*b1828/1.2\* **SECTION 1630hh.** 66.46 (5) (ce) of the statutes is amended to read:

8 66.46 (5) (ce) If the city adopts an amendment, to which sub. (4) (h) 2. ~~or~~ 3.  
9 or 4. applies, the tax incremental base for the district shall be redetermined, by  
10 adding to the tax incremental base the value of the taxable property that is added  
11 to the existing district under sub. (4) (h) 2. ~~or~~ 3. or 4., as of the January 1 next  
12 preceding the effective date of the amendment if the amendment becomes effective  
13 between January 2 and September 30, as of the next subsequent January 1 if the  
14 amendment becomes effective between October 1 and December 31 and if the  
15 effective date of the amendment is January 1 of any year, the redetermination shall  
16 be made on that date. The tax incremental base as redetermined under this  
17 paragraph is effective for the purposes of this section only if it exceeds the original  
18 tax incremental base determined under par. (b).”

19 \*b1828/1.3\* **628.** Page 795, line 7: after that line insert:

20 ✓ \*b1828/1.3\* **SECTION 1630k.** 66.46 (6) (a) of the statutes is amended to read:

21 66.46 (6) (a) If the joint review board approves the creation of the tax  
22 incremental district under sub. (4m), positive tax increments with respect to a tax  
23 incremental district are allocated to the city which created the district for each year  
24 commencing after the date when a project plan is adopted under sub. (4) (g). The

1 department of revenue shall not authorize allocation of tax increments until it  
2 determines from timely evidence submitted by the city that each of the procedures  
3 and documents required under sub. (4) (d) to (f) have been completed and all related  
4 notices given in a timely manner. The department of revenue may authorize  
5 allocation of tax increments for any tax incremental district only if the city clerk and  
6 assessor annually submit to the department all required information on or before the  
7 2nd Monday in June. The facts supporting any document adopted or action taken  
8 to comply with sub. (4) (d) to (f) shall not be subject to review by the department of  
9 revenue under this paragraph. Thereafter, the department of revenue shall  
10 annually authorize allocation of the tax increment to the city that created such a  
11 district until the department of revenue receives a notice under sub. (8) and the  
12 notice has taken effect under sub. (8) (b), 27 years after the tax incremental district  
13 is created if the district is created before October 1, 1995, 38 years after the tax  
14 incremental district is created if the district is created before October 1, 1995, and  
15 the project plan is amended under sub. (4) (h) 3. or 4. or 23 years after the tax  
16 incremental district is created if the district is created after September 30, 1995,  
17 whichever is sooner.”.

18 ✓ \*b1872/1.1\* **629.** Page 795, line 7: after that line insert:

19 ✓ \*b1872/1.1\* “SECTION 1630ke. 66.46 (6) (am) 2. c. of the statutes is created to  
20 read:

21 66.46 (6) (am) 2. c. Expenditures for project costs for Tax Incremental District  
22 Number Six in a city with a population of at least 45,000 that is located in a county  
23 that was created in 1853 and that is adjacent to one of the Great Lakes. Such

1 expenditures may be made no later than 13 years after the tax incremental district  
2 is created, and may be made through December 31, 2004.”.

3 ✓ \*b1936/1.1\* **630**. Page 795, line 7: after that line insert:

4 ✓ \*b1936/1.1\* “SECTION 1630ke. 66.46 (6) (e) 1. b. of the statutes is amended to  
5 read:

6 66.46 (6) (e) 1. b. The Except as provided in subd. 1. c., the donor tax  
7 incremental district and the recipient tax incremental district have been created  
8 before October 1, 1995.

9 ✓ \*b1936/1.1\* SECTION 1630ki. 66.46 (6) (e) 1. c. of the statutes is created to read:

10 66.46 (6) (e) 1. c. With respect to a tax incremental district that has been created  
11 by a 1st class city, the donor tax incremental district and the recipient tax  
12 incremental district have been created before October 1, 1996.”.

13 ✓ \*b1828/1.4\* **631**. Page 796, line 2: after that line insert:

14 ✓ \*b1828/1.4\* “SECTION 1630q. 66.46 (7) (ar) of the statutes is amended to read:

15 66.46 (7) (ar) Notwithstanding par. (am), 22 years after the last expenditure  
16 identified in the project plan is made if the district to which the plan relates is created  
17 before October 1, 1995, and the project plan is amended under sub. (4) (h) 3, or 4.”.

18 ✓ \*b1827/3.1\* **632**. Page 796, line 24: delete lines 24 and 25 and substitute:

19 ✓ \*b1827/3.1\* “SECTION 1634a. 66.462 (2) of the statutes is amended to read.”.

20 ✓ \*b1827/3.2\* **633**. Page 797, line 1: delete “(2) (a)” and substitute “(2)”.

21 ✓ \*b1666/13.15\* **634**. Page 797, line 7: delete “~~that is~~” and substitute “that is”.

\*\*\*NOTE: Corrects striking.

22 ✓ \*b1827/3.3\* **635**. Page 797, line 12: delete “. If the political”.

23 ✓ \*b1827/3.4\* **636**. Page 797, line 13: delete lines 13 and 14.

1 ✓✓ \*b1827/3.5\* **637.** Page 797, line 15: delete “the environmental pollution  
2 which is remediated”.

3 ✓✓ \*b1827/3.6\* **638.** Page 797, line 19: delete lines 19 to 21 and substitute:  
4 “66.462 (2) (b) No expenditure for an eligible cost may be made by a political  
5 subdivision later than 15 years after the environmental remediation tax incremental  
6 base is certified by the department under sub. (4).”.

7 ✓✓ \*b1827/3.7\* **639.** Page 798, line 18: delete lines 18 to 24.

8 ✓✓ \*b1827/3.8\* **640.** Page 799, line 1: delete lines 1 to 9.

9 \*b1827/3.9\* **641.** Page 800, line 2: after that line insert:

10 ✓✓ \*b1827/3.9\* “**SECTION 1636s.** 66.462 (7) (a) of the statutes is amended to read:

11 66.462 (7) (a) Subject to pars. (b) ~~and~~, (c) and (d), the department shall annually  
12 authorize the positive environmental remediation tax increment with respect to a  
13 parcel of property during the period of certification to the political subdivision that  
14 incurred the costs to remediate environmental pollution on the property, except that  
15 an authorization granted under this paragraph does not apply after the department  
16 receives the notice described under sub. (10) (b).

17 ✓✓ \*b1827/3.9\* **SECTION 1636u.** 66.462 (7) (d) of the statutes is created to read:

18 66.462 (7) (d) 1. The department may not authorize a positive environmental  
19 remediation tax increment under par. (a) to pay otherwise eligible costs that are  
20 incurred by the political subdivision after the department of natural resources  
21 certifies to the department of revenue that environmental pollution on the parcel of  
22 property has been remediated unless the costs are associated with activities, as  
23 determined by the department of natural resources, that are necessary to close the  
24 site described in the site investigation report.

1           2. The department of natural resources shall certify to the department of  
2 revenue the completion of the remediation of environmental pollution at the site  
3 described in the site investigation report.”.

4 ✓ **\*b1012/1.2\* 642.** Page 800, line 13: delete the material beginning with that  
5 line and ending with page 806, line 9.

6 ✓ **\*b1171/1.3\* 643.** Page 806, line 12: delete “98.25%” and substitute “97.45%”.

7 ✓ **\*b1844/3.1\* 644.** Page 806, line 20: after that line insert:

8 ✓ **\*b1844/3.1\* “SECTION 1640m.** 66.94 (9m) of the statutes is created to read:

9           66.94 (9m) LIMIT ON CONTRACTING FOR LIGHT RAIL. Notwithstanding any other  
10 provision of this section, no authority may enter into a contract for any purpose  
11 related to a light rail mass transit system if the cost of any of the contracted items  
12 would be paid for by, or reimbursed with, federal funds received under P.L. 102–240,  
13 section 1045, or P.L. 105–277, section 373, or any funds received from the state. This  
14 subsection does not apply to any light rail mass transit system that is being  
15 constructed on the effective date of this subsection .... [revisor inserts date]. This  
16 subsection does not apply to any funds expended or activity related to a mass transit  
17 system that is done under the memorandum of agreement concerning USH 12  
18 between Middleton and Lake Delton, Wisconsin, that was executed by the governor,  
19 the secretary of transportation, the secretary of natural resources, the county  
20 executive of Dane County, the administrative coordinator of Sauk County, and  
21 others, and that became effective on April 22, 1999. This subsection does not apply  
22 after June 30, 2001.”.

23 ✓ **\*b1873/2.2\* 645.** Page 806, line 20: after that line insert:

24 ✓ **\*b1873/2.2\* “SECTION 1641m.** 66.904 (2) (a) of the statutes is amended to read:

1           66.904 (2) (a) Except for a contract awarded under pars. (f) to (j) and except as  
2 provided in par. (b), all work done and all purchases of supplies and materials by the  
3 commission shall be by contract awarded to the lowest responsible bidder complying  
4 with the invitation to bid, if the work or purchase involves an expenditure of \$7,500  
5 \$20,000 or more. If the commission decides to proceed with construction of any sewer  
6 after plans and specifications for the sewer are completed and approved by the  
7 commission and by the department of natural resources under ch. 281, the  
8 commission shall advertise by a class 2 notice under ch. 985 for construction bids.  
9 All contracts and the awarding of contracts are subject to s. 66.29, except for a  
10 contract awarded under pars. (f) to (j).

11           ✓ **\*b1873/2.2\* SECTION 1641no.** 66.904 (2) (e) of the statutes is amended to read:

12           66.904 (2) (e) Paragraphs (a) to (d) do not apply to contracts awarded under s.  
13 66.905. Paragraphs (f) to (j) do apply to contracts awarded under s. 66.905.

14           ✓ **\*b1873/2.2\* SECTION 1641q.** 66.904 (2) (f) to (j) of the statutes are created to  
15 read:

16           66.904 (2) (f) In this subsection, “design–build construction process” means a  
17 procurement process under which the engineering, design and construction services  
18 are provided by a single entity under a process described under par. (g).

19           (g) If the commission wishes to construct a public work under par. (j) using the  
20 design–build construction process, the commission shall use a selection process that  
21 contains the following procedures:

22           1. The commission shall issue a request for proposals from design–build teams  
23 by publishing a class 1 notice under ch. 985. The notice shall include a project  
24 statement that describes the space needs and design goals for the project, detailed  
25 submission requirements, selection procedures, site information, an outline of

1 specifications for the project, a budget for the project, a project schedule, the  
2 composition of the selection panel, the approximate amount of the bond that the  
3 commission will require under par. (h) and whether the commission will offer a  
4 stipend to unsuccessful design-build teams and, if so, the amount of the stipend.

5 2. Following receipt of the proposals, the commission shall select 5 or less  
6 design-build teams to participate in the final stage of the selection process. The  
7 selection of teams under this subdivision shall be based on factors that include the  
8 background, experience and qualifications of the members of the teams; the financial  
9 strength and surety capacity of the teams; the quality of the initial proposal; and the  
10 past performance and current workload of the teams. The commission selection  
11 panel that selects the teams under this subdivision for the final selection process  
12 under subd. 3. may include design and construction professionals who work for the  
13 commission or are hired by the commission to assist in the selection, commissioners  
14 and representatives from the unit of the commission that will use the facility that is  
15 to be constructed under the selection process described in this paragraph.

16 3. The commission shall make a final selection from among the teams selected  
17 under subd. 2. if the commission determines that at least one of the teams selected  
18 as a finalist under subd. 2. will be able to construct the public work in a way that is  
19 satisfactory to the commission. The final selection shall be made following  
20 interviews and presentations from the finalists, based on criteria that are published  
21 as a class 1 notice under ch. 985. The notice shall state the weight that is given to  
22 each criterion. The criteria to be used in making a final selection under this  
23 subdivision may include the quality of the proposed design, the construction  
24 approach to be used to complete the project, the extent to which a proposal  
25 demonstrates compliance with the project statement described under subd. 1., the



1 proposed management plan for the project, the estimated cost of the project and a  
2 guaranteed maximum price for the project.

3 (h) If the commission selects a design-build team under par. (g) 3. and enters  
4 into a contract for the construction of the project, the design-build team shall obtain  
5 bonding, in an amount specified by the commission, to guarantee completion of the  
6 project according to the terms of the contract.

7 (i) 1. In this paragraph:

8 a. "Minority business" has the meaning given in s. 560.036 (1) (e).

9 b. "Minority group member" has the meaning given in s. 560.036 (1) (f).

10 c. "Women's business" means a sole proprietorship, partnership, joint venture  
11 or corporation that is at least 51% owned, controlled and actively managed by  
12 women.

13 2. The commission shall ensure that, for construction work and professional  
14 services contracts that relate to a public work under par. (j) for which the  
15 design-build construction process is used, a person who is awarded such a contract  
16 by the commission shall agree, as a condition to receiving the contract, that his or her  
17 goal shall be to ensure that at least 25% of the employees hired because of the contract  
18 will be minority group members and at least 5% of the employees hired because of the  
19 contract will be women.

20 3. It shall be a goal of the commission to ensure that at least 25% of the  
21 aggregate dollar value of all contracts awarded by the commission in the following  
22 areas shall be awarded to minority businesses and at least 5% of the aggregate dollar  
23 value of all contracts awarded by the commission in the following areas shall be  
24 awarded to women's businesses:

1           a. Construction contracts that relate to a public work under par. (j) for which  
2 the design–build construction process is used.

3           b. Professional services contracts that relate to a public work under par. (j) for  
4 which the design–build construction process is used.

5           4. It shall be a goal of the commission, with regard to each of the contracts  
6 described under subd. 3. a. and b., to award at least 25% of the dollar value of such  
7 contracts to minority businesses and at least 5% of the dollar value of such contracts  
8 to women’s businesses.

9           5. a. The commission shall hire an independent person to monitor the  
10 commission’s compliance with minority contracting goals under subds. 2., 3. and 4.  
11 The person hired shall have previous experience working with minority group  
12 members. The commission shall develop a mechanism to receive regular reports  
13 from the person hired with respect to the results of the person’s studies of compliance  
14 with minority contracting goals.

15           b. If the commission or a contractor is unable to meet the goals under subd. 2.,  
16 3. or 4., the person hired under subd. 5. a. shall assess whether the commission or  
17 contractor made a good faith effort to reach the goals. In determining whether a good  
18 faith effort was made to meet the goals, the person hired shall consider all of the  
19 factors listed in subd. 6.

20           6. The factors to be considered under subd. 5. b. are:

21           a. The supply of eligible minority businesses and women’s businesses that have  
22 the financial capacity, technical capacity and previous experience in the areas in  
23 which contracts were awarded.

1           b. The competing demands for the services provided by eligible minority  
2 businesses and women's businesses, as described in subd. 6. a., in areas in which  
3 contracts were awarded.

4           c. The extent to which the commission or contractors advertised for and  
5 aggressively solicited bids from eligible minority businesses and women's  
6 businesses, as described in subd. 6. a., and the extent to which eligible minority  
7 businesses and women's businesses submitted bids.

8           (j) Any contract for public construction under sub. (1), for any of the following  
9 projects, may be let using the design-build construction process:

10           1. Central metropolitan interceptor sewer projects.

11           2. Any projects that are required to implement the department of natural  
12 resources-approved 2010 facility plan.

13           3. Watercourse flood control projects for any of the following:

14           a. Menomonee River.

15           b. Root River.

16           c. Kinnickinnic River.

17           d. Lincoln Creek.”.

18           ✓ \*b0904/1.1\* **646**. Page 808, line 25: after that line insert:

19           ✓ \*b0904/1.1\* “SECTION 1647c. 67.04 (5) (b) 4. of the statutes is created to read:

20           67.04 (5) (b) 4. To pay unfunded prior service liability contributions under the  
21 Wisconsin retirement system if all of the proceeds of the note will be used to pay for  
22 such contributions.”.

23           ✓ \*b1649/2.2\* **647**. Page 810, line 5: delete “Thirteen dollars and 40 cents” and

24           substitute “Fourteen dollars”.

1 ✓ \*b1061/1.1\* **648.** Page 811, line 18: after that line insert:

2 ✓ \*b1061/1.1\* "SECTION 1653d. 70.111 (3) of the statutes is amended to read:

3 70.111 (3) BOATS. Watercraft employed regularly in interstate traffic.  
4 ~~Watercraft, watercraft~~ laid up for repairs. ~~All, all~~ pleasure watercraft used for  
5 recreational purposes. ~~Commercial, commercial~~ fishing boats. ~~Charter and~~  
6 ~~equipment that is used by commercial fishing boats, charter sailboats and charter~~  
7 ~~boats, other than sailboats, that are used for tours."~~

8 ✓ \*b1168/1.1\* **649.** Page 811, line 18: after that line insert:

9 ✓ \*b1168/1.1\* "SECTION 1653d. 70.111 (24) of the statutes is created to read:

10 70.111 (24) MOTION PICTURE THEATER EQUIPMENT. Projection equipment, sound  
11 systems and projection screens that are owned and used by a motion picture  
12 theater."

13 ✓ \*b1170/1.1\* **650.** Page 811, line 18: after that line insert:

14 ✓ \*b1170/1.1\* "SECTION 1653f. 70.111 (25) of the statutes is created to read:

15 70.111 (25) DIGITAL BROADCASTING EQUIPMENT. Digital broadcasting equipment  
16 owned and used by a radio station or a television station, except that this subsection  
17 does not apply to digital broadcasting equipment that is owned and used by a cable  
18 television system, as defined in s. 66.082 (2) (d)."

19 ✓ \*b1918/1.1\* **651.** Page 811, line 18: after that line insert:

20 ✓ \*b1918/1.1\* "SECTION 1653b. 70.11 (39) of the statutes is amended to read:

21 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements  
22 under s. 70.35, mainframe computers, minicomputers, personal computers,  
23 networked personal computers, servers, terminals, monitors, disk drives, electronic  
24 peripheral equipment, tape drives, printers, basic operational programs, systems

1 software, prewritten software and custom software. The exemption under this  
2 subsection does not apply to automatic teller machines, fax machines, copiers,  
3 equipment with embedded computerized components or telephone systems,  
4 including equipment that is used to provide telecommunications services, as defined  
5 in s. 76.80 (3).”.

6 ✓ **\*b0848/1.6\* 652.** Page 812, line 2: after that line insert:

7 ✓ **\*b0848/1.6\* SECTION 1660m.** 70.58 of the statutes is amended to read:

8 **70.58 Forestation state tax.** There is levied an annual tax of two-tenths of  
9 one mill for each dollar of the assessed valuation of the property of the state as  
10 determined by the department of revenue under s. 70.57, for the purpose of  
11 acquiring, preserving and developing the forests of the state and for the purpose of  
12 forest crop law and county forest law administration and aid payments, for grants  
13 to forestry cooperatives under s. 36.56, and for the acquisition, purchase and  
14 development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax  
15 to be paid into the conservation fund. The tax shall not be levied in any year in which  
16 general funds are appropriated for the purposes specified in this section, equal to or  
17 in excess of the amount which the tax would produce.”.

18 ✓ **\*b1856/2.1\* 653.** Page 812, line 2: after that line insert:

19 ✓ **\*b1856/2.1\* SECTION 1655L.** 70.32 (2) (c) 1. of the statutes is amended to read:

20 70.32 (2) (c) 1. “Agricultural land” means land, exclusive of buildings and  
21 improvements, that is devoted primarily to agricultural use, as defined by rule,  
22 except that “agricultural land” does not include land that generated less than \$2,000  
23 in gross farm profits resulting from agricultural use as defined under s. 91.01 (1) in  
24 the preceding year.”.

1 ✓ \*b1882/1.1\* **654.** Page 812, line 2: after that line insert:

2 ✓ \*b1882/1.1\* “SECTION 1655p. 70.337 (5) of the statutes is amended to read:

3 70.337 (5) Each person that is required to file a report under sub. (1) shall pay  
4 a reasonable fee that is sufficient to defray the costs to the taxation district of  
5 distributing and reviewing the forms under sub. (1) and of preparing the form for the  
6 department of revenue under sub. (2). The amount of the fee shall be established by  
7 the governing body of the taxation district. This subsection does not apply to a church  
8 or religious association that is required to file a report under sub. (1).”

9 ✓ \*b1897/2.1\* **655.** Page 812, line 3: delete lines 3 to 16.

10 ✓ \*b1897/2.2\* **656.** Page 822, line 6: delete lines 6 to 11.

11 ✓ \*b1897/2.3\* **657.** Page 823, line 21: delete the material beginning with that  
12 line and ending with page 824, line 17.

13 \*b1181/3.1\* **658.** Page 825, line 14: after that line insert:

14 ✓ \*b1181/3.1\* “SECTION 1674v. 71.04 (1) (a) of the statutes is amended to read:

15 71.04 (1) (a) All income or loss of resident individuals and resident estates and  
16 trusts shall follow the residence of the individual, estate or trust. Income or loss of  
17 nonresident individuals and nonresident estates and trusts from business, not  
18 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the  
19 business from which derived, except that all income that is realized from the sale of  
20 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets  
21 were originally bought in this state shall be allocated to this state. All items of  
22 income, loss and deductions of nonresident individuals and nonresident estates and  
23 trusts derived from a tax–option corporation not requiring apportionment under  
24 sub. (9) shall follow the situs of the business of the corporation from which derived,

1 except that all income that is realized from the sale of or purchase and subsequent  
2 sale or redemption of lottery prizes if the winning tickets were originally bought in  
3 this state shall be allocated to this state. Income or loss of nonresident individuals  
4 and nonresident estates and trusts derived from rentals and royalties from real  
5 estate or tangible personal property, or from the operation of any farm, mine or  
6 quarry, or from the sale of real property or tangible personal property shall follow the  
7 situs of the property from which derived. Income from personal services of  
8 nonresident individuals, including income from professions, shall follow the situs of  
9 the services. A nonresident limited partner's distributive share of partnership  
10 income shall follow the situs of the business, except that all income that is realized  
11 from the sale of or purchase and subsequent sale or redemption of lottery prizes if  
12 the winning tickets were originally bought in this state shall be allocated to this  
13 state. A nonresident limited liability company member's distributive share of  
14 limited liability company income shall follow the situs of the business, except that  
15 all income that is realized from the sale of or purchase and subsequent sale or  
16 redemption of lottery prizes if the winning tickets were originally bought in this state  
17 shall be allocated to this state. Income of nonresident individuals, estates and trusts  
18 from the state lottery under ch. 565 is taxable by this state. Income of nonresident  
19 individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is  
20 taxable by this state, but only if the winning lottery ticket or lottery share was  
21 purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the  
22 department. Income of nonresident individuals, nonresident trusts and nonresident  
23 estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state.  
24 Income of nonresident individuals, estates and trusts from winnings from a casino  
25 or bingo hall that is located in this state and that is operated by a Native American

1 tribe or band shall follow the situs of the casino or bingo hall. All other income or loss  
2 of nonresident individuals and nonresident estates and trusts, including income or  
3 loss derived from land contracts, mortgages, stocks, bonds and securities or from the  
4 sale of similar intangible personal property, shall follow the residence of such  
5 persons, except as provided in par. (b) and sub. (9), except that all income that is  
6 realized from the sale of or purchase and subsequent sale or redemption of lottery  
7 prizes if the winning tickets were originally bought in this state shall be allocated  
8 to this state.”.

9 ✓✓ \*b1897/2.4\* **659**. Page 825, line 15: delete the material beginning with that  
10 line and ending with page 829, line 15.

11 ✓✓ \*b1897/2.5\* **660**. Page 829, line 19: after “of the service” insert “, except as  
12 provided in subd. 4”.

13 ✓✓ \*b1897/2.6\* **661**. Page 830, line 14: after that line insert:

14 “4. If the benefit of a service is received in this state, as provided under this  
15 subsection, and the taxpayer submits evidence to the department that another state  
16 that has jurisdiction to tax the service attributes the receipts from the service to that  
17 state to determine the income that is taxable by that state, the taxpayer may elect,  
18 by a method prescribed by the department, to attribute the receipts from the service  
19 to this state in proportion to the direct cost of performing such service in this state  
20 as compared to the total direct cost of performing the service in all states that have  
21 jurisdiction to tax such service.”.

22 ✓✓ \*b1897/2.7\* **662**. Page 830, line 15: delete the material beginning with that  
23 line and ending with page 833, line 8.

24 ✓✓ \*b1181/3.2\* **663**. Page 833, line 8: after that line insert:



1 ✓ \*b1181/3.2\* "SECTION 1682pd. 71.04 (9) of the statutes is amended to read:

2 71.04 (9) NONRESIDENT INCOME FROM MULTISTATE TAX-OPTION CORPORATION.

3 Nonresident individuals and nonresident estates and trusts deriving income from a  
4 tax-option corporation which is engaged in business within and without this state  
5 shall be taxed only on the income of the corporation derived from business transacted  
6 and property located in this state and losses and other items of the corporation  
7 deductible by such shareholders shall be limited to their proportionate share of the  
8 Wisconsin loss or other item, except that all income that is realized from the sale of  
9 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets  
10 were originally bought in this state shall be allocated to this state. For purposes of  
11 this subsection, all intangible income of tax-option corporations passed through to  
12 shareholders is business income that follows the situs of the business, except that all  
13 income that is realized from the sale of or purchase and subsequent sale or  
14 redemption of lottery prizes if the winning tickets were originally bought in this state  
15 shall be allocated to this state."

16 ✓ \*b1181/3.3\* 664. Page 834, line 22: after that line insert:

17 ✓ \*b1181/3.3\* "SECTION 1685c. 71.05 (6) (b) 9. of the statutes is amended to read:

18 71.05 (6) (b) 9. On assets held more than one year and on all assets acquired  
19 from a decedent, 60% of the capital gain as computed under the internal revenue  
20 code, not including capital gains for which the federal tax treatment is determined  
21 under section 406 of P.L. 99-514 ~~and~~; not including amounts treated as ordinary  
22 income for federal income tax purposes because of the recapture of depreciation or  
23 any other reason; and not including amounts treated as capital gain for federal  
24 income tax purposes from the sale or exchange of a lottery prize. For purposes of this

1 subdivision, the capital gains and capital losses for all assets shall be netted before  
2 application of the percentage.”.

3 ✓ **\*b1009/1.1\* 665.** Page 836, line 7: after that line insert:

4 ✓ **\*b1009/1.1\* “SECTION 1688f.** 71.05 (6) (b) 30. of the statutes is created to read:

5 71.05 (6) (b) 30. For taxable years beginning after December 31, 1998, any  
6 settlement received for claims against any person for any recovered assets, or any  
7 amount of assets or any gain generated on such assets, that were stolen from, hidden  
8 from or otherwise lost by an individual who was persecuted by Nazi Germany or any  
9 Axis regime during any period from 1933 to 1945 and have been recovered, returned  
10 or otherwise paid to the original victim or his or her heirs or beneficiaries. The assets  
11 to which this subdivision applies includes cash, bonds, stocks, deposits in a financial  
12 institution, proceeds from a life or other type of insurance policy, jewelry, precious  
13 metals, artwork or any other item of value owned by such a victim during any period  
14 from 1920 to 1945.”.

15 ✓ **\*b1010/3.1\* 666.** Page 836, line 7: after that line insert:

16 ✓ **\*b1010/3.1\* “SECTION 1688h.** 71.05 (6) (b) 31. of the statutes is created to read:

17 71.05 (6) (b) 31. An amount paid by an employer to an employe for the purchase  
18 of a public transportation pass, token or fare card, or the value of such a pass, token  
19 or fare card provided by an employer to an employe, if the money provided for, or the  
20 value of, the pass, token or fare card exceeds the amount that may be excluded from  
21 federal gross income under section 132 (a) (5) of the Internal Revenue Code for a  
22 transit pass under section 132 (f) (1) (B) of the Internal Revenue Code per month.”.

23 ✓ **\*b1891/1.1\* 667.** Page 847, line 6: after that line insert:

1 ✓ \*b1891/1.1\* "SECTION 1707g. 71.07 (2di) (a) (intro.) of the statutes is amended  
2 to read:

3 71.07 (2di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),  
4 for any taxable year for which the person is ~~certified under s. 560.765 (3) for entitled~~  
5 under s. 560.795 (3) to claim tax benefits, any person may claim as a credit against  
6 taxes otherwise due under this chapter 2.5% of the purchase price of depreciable,  
7 tangible personal property, or 1.75% of the purchase price of depreciable, tangible  
8 personal property that is expensed under section 179 of the internal revenue code for  
9 purposes of the taxes under this chapter, except that:

10 ✓ \*b1891/1.1\* SECTION 1707h. 71.07 (2di) (a) 1. of the statutes is amended to  
11 read:

12 71.07 (2di) (a) 1. The investment must be in property that is purchased after  
13 the person is ~~certified under s. 560.765 (3) for entitled under s. 560.795 (3) to claim~~  
14 tax benefits and that is used for at least 50% of its use in the conduct of the person's  
15 business operations ~~for which the claimant is certified under s. 560.765 (3) at a~~  
16 location in a development zone under subch. VI of ch. 560 or, if the property is mobile,  
17 the base of operations of the property for at least 50% of its use must be a location  
18 in a development zone.

19 ✓ \*b1891/1.1\* SECTION 1707j. 71.07 (2di) (d) 1. of the statutes is amended to  
20 read:

21 71.07 (2di) (d) 1. A copy of ~~the claimant's certification for a verification from~~  
22 the department of commerce that the claimant may claim tax benefits under s.  
23 ~~560.765 (3) 560.795 (3).~~

24 ✓ \*b1891/1.1\* SECTION 1707k. 71.07 (2di) (f) of the statutes is amended to read:

1           71.07 (2di) (f) If ~~the certification of a person for~~ who is entitled under s. 560.795  
2 (3) to claim tax benefits under s. 560.765 (3) is revoked becomes ineligible for such  
3 tax benefits, that person may claim no credits under this subsection for the taxable  
4 year that includes the day on which the ~~certification is revoked~~ person becomes  
5 ineligible for tax benefits or succeeding taxable years and that person may carry over  
6 no unused credits from previous years to offset tax under this chapter for the taxable  
7 year that includes the day on which ~~certification is revoked~~ the person becomes  
8 ineligible for tax benefits or succeeding taxable years.

9           ✓ \*b1891/1.1\* SECTION 1707L. 71.07 (2di) (g) of the statutes is amended to read:

10           71.07 (2di) (g) If a person who is ~~certified under s. 560.765 (3) for~~ entitled under  
11 s. 560.795 (3) to claim tax benefits ceases business operations in the development  
12 zone during any of the taxable years that that zone exists, that person may not carry  
13 over to any taxable year following the year during which operations cease any  
14 unused credits from the taxable year during which operations cease or from previous  
15 taxable years.

16           ✓ \*b1891/1.1\* SECTION 1707m. 71.07 (2di) (i) of the statutes is amended to read:

17           71.07 (2di) (i) No credit may be claimed under this subsection for taxable years  
18 that begin ~~on January 1, 1998, or thereafter~~ after December 31, 1997, and end before  
19 January 1, 2000. Credits under this subsection for taxable years that begin before  
20 January 1, 1998, may be carried forward to taxable years that begin on January 1,  
21 1998, or thereafter.”

22           ✓ \*b1891/1.2\* 668. Page 848, line 2: delete the material beginning with  
23 “certified” and ending with “(3)” on line 3 and substitute “entitled under s. 560.795  
24 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4)”.

1 ✓ \*b1891/1.3\* **669**. Page 848, line 11: after that line insert:

2 ✓ \*b1891/1.3\* "SECTION 1709b. 71.07 (2dx) (c) of the statutes is amended to read:

3 71.07 (2dx) (c) *Credit precluded*. If the certification of a person for tax benefits  
4 under s. 560.765 (3) or 560.797 (4) is revoked, or if the person becomes ineligible for  
5 tax benefits under s. 560.795 (3), that person may not claim credits under this  
6 subsection for the taxable year that includes the day on which the certification is  
7 revoked; the taxable year that includes the day on which the person becomes  
8 ineligible for tax benefits; or succeeding taxable years and that person may not carry  
9 over unused credits from previous years to offset tax under this chapter for the  
10 taxable year that includes the day on which certification is revoked; the taxable year  
11 that includes the day on which the person becomes ineligible for tax benefits; or  
12 succeeding taxable years.

13 ✓ \*b1891/1.3\* SECTION 1709bb. 71.07 (2dx) (d) of the statutes is amended to  
14 read:

15 71.07 (2dx) (d) *Carry-over precluded*. If a person who is entitled under s.  
16 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4) for tax  
17 benefits ceases business operations in the development zone during any of the  
18 taxable years that that zone exists, that person may not carry over to any taxable  
19 year following the year during which operations cease any unused credits from the  
20 taxable year during which operations cease or from previous taxable years."

21 ✓ \*b1897/2.8\* **670**. Page 849, line 3: delete lines 3 to 7.

22 ✓ \*b1888/4.16\* **671**. Page 849, line 7: after that line insert:

23 ✓ \*b1888/4.16\* "SECTION 1710db. 71.07 (3m) (b) 1. a. of the statutes is amended  
24 to read:

1           71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and  
2 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income  
3 taxes otherwise due, the amount derived under par. (c). If the allowable amount of  
4 claim exceeds the income taxes otherwise due on the claimant's income or if there are  
5 no Wisconsin income taxes due on the claimant's income, the amount of the claim not  
6 used as an offset against income taxes shall be certified to the department of  
7 administration for payment to the claimant by check, share draft or other draft paid  
8 from the ~~appropriation~~ appropriations under s. 20.835 (2) ~~(q)~~ (dn) and (ka).

9           ✓ **\*b1888/4.16\* SECTION 1710dc.** 71.07 (3m) (b) 1. a. of the statutes, as affected  
10 by 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

11           71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and  
12 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income  
13 taxes otherwise due, the amount derived under par. (c). If the allowable amount of  
14 claim exceeds the income taxes otherwise due on the claimant's income or if there are  
15 no Wisconsin income taxes due on the claimant's income, the amount of the claim not  
16 used as an offset against income taxes shall be certified to the department of  
17 administration for payment to the claimant by check, share draft or other draft paid  
18 from the appropriations under s. 20.835 (2) (ka) and (q).

19           ✓ **\*b1888/4.16\* SECTION 1710dd.** 71.07 (3m) (c) 3. of the statutes, as created by  
20 1999 Wisconsin Act 5, is amended to read:

21           71.07 (3m) (c) 3. The department shall annually adjust the percentage that is  
22 used to determine the amount of a claim under subd. 1. based on the estimated  
23 number of claims and the amount estimated to be expended from the appropriation  
24 under s. 20.835 (2) ~~(q)~~ (dn), as determined under s. 79.13. The department shall

1 incorporate the annually adjusted percentage into the income tax forms and  
2 instructions.

3 ✓ **\*b1888/4.16\* SECTION 1710de.** 71.07 (3m) (c) 3. of the statutes, as affected by  
4 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

5 71.07 (3m) (c) 3. The department shall annually adjust the percentage that is  
6 used to determine the amount of a claim under subd. 1. based on the estimated  
7 number of claims and the amount estimated to be expended from the appropriation  
8 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall  
9 incorporate the annually adjusted percentage into the income tax forms and  
10 instructions.”

11 ✓ **\*b1870/2.1\* 672.** Page 849, line 13: after “labor union” insert “, to travel  
12 expenses or to home office expenses”.

13 ✓ **\*b1870/2.2\* 673.** Page 849, line 18: delete lines 18 to 20.

14 ✓ **\*b1205/2.1\* 674.** Page 850, line 3: after that line insert:

15 ✓ **\*b1205/2.1\* “SECTION 1715m.** 71.07 (6m) of the statutes is created to read:

16 71.07 (6m) ARMED FORCES MEMBER TAX CREDIT. (a) *Definitions.* In this  
17 subsection:

18 1. “Claimant” means an active duty member of the U.S. armed forces, as  
19 defined in 26 USC 7701 (a) (15).

20 2. “Military income” means an amount of basic, special or incentive pay income,  
21 as those terms are used in 37 USC chapters 3 and 5, received by a claimant from the  
22 federal government.

23 (b) *Filing claims.* Subject to the limitations and conditions provided in this  
24 subsection, a claimant may claim as a credit against the tax imposed under s. 71.02,

1 up to the amount of those taxes, an amount up to \$200 of military income for services  
2 performed by the claimant while he or she is stationed outside of the United States.

3 (c) *Limitations and conditions.* 1. No credit may be allowed under this  
4 subsection unless it is claimed within the time period under s. 71.75 (2).

5 2. Part-year residents and nonresidents of this state are not eligible for the  
6 credit under this subsection.

7 3. If both spouses of a married couple meet the definition of claimant under par.  
8 (a) 1., each spouse may claim the credit under this subsection.

9 (d) *Administration.* Subsection (9e)(d), to the extent that it applies to the credit  
10 under that subsection, applies to the credit under this subsection.”.

11 ✓ \*b1870/2.3\* **675.** Page 850, line 6: after that line insert:

12 ✓ \*b1870/2.3\* “**SECTION 1716m.** 71.07 (9) (b) 1. of the statutes is amended to  
13 read:

14 71.07 (9) (b) 1. Subject to the limitations under this subsection and except as  
15 provided in ~~subd.~~ subds. 2. and 3., a claimant may claim as a credit against, but not  
16 to exceed the amount of, taxes under s. 71.02, 10% of the first \$2,000 of property taxes  
17 or rent constituting property taxes, or 10% of the first \$1,000 of property taxes or rent  
18 constituting property taxes of a married person filing separately.

19 ✓ \*b1870/2.3\* **SECTION 1716p.** 71.07 (9) (b) 3. of the statutes is created to read:

20 71.07 (9) (b) 3. For taxable years beginning after December 31, 1999, and before  
21 January 1, 2001, subject to the limitations under this subsection, a claimant may  
22 claim as a credit against, but not to exceed the amount of, taxes under s. 71.02, 6.4%  
23 of the first \$2,000 of property taxes or rent constituting property taxes, or 6.4% of the



1 first \$1,000 of property taxes or rent constituting property taxes of a married person  
2 filing separately.”.

3 ✓ \*b1870/2.4\* **676.** Page 850, line 9: delete “1999” and substitute “2000”.

4 ✓ \*b1897/2.9\* **677.** Page 850, line 17: delete lines 17 to 22

5 ✓ \*b1205/2.2\* **678.** Page 851, line 2: after “(6)” insert “,(6m)”.

6 ✓ \*b1205/2.3\* **679.** Page 851, line 7: after that line insert:

7 ✓ \*b1205/2.3\* “SECTION 1719j. 71.10 (4) (cm) of the statutes is created to read:  
8 71.10 (4) (cm) The armed forces member tax credit under s. 71.07 (6m).”.

9 ✓ \*b1912/2.1\* **680.** Page 852, line 3: delete the material beginning with that  
10 line and ending with page 853, line 8, and substitute:

11 ✓ \*b1912/2.1\* “SECTION 1721es. 71.14 (3) (intro.) of the statutes is amended to  
12 read:

13 71.14 (3) (intro.) Except as provided in sub. (2) and s. 71.04 (1) (b) 2., trusts  
14 created by contract, declaration of trust or implication of law that are made  
15 irrevocable before the effective date of this subsection .... [revisor inserts date], shall  
16 be considered resident at the place where the trust is being administered. The  
17 following trusts shall be considered to be administered in the state of domicile of the  
18 corporate trustee of the trust at any time that the grantor of the trust is not a resident  
19 of this state:

20 ✓ \*b1912/2.1\* SECTION 1721it. 71.14 (3m) of the statutes is created to read:

21 71.14 (3m) (a) Subject to par. (b) and except as provided in sub. (2) and s. 71.04  
22 (1) (b) 2., only the following trusts, or portions of trusts, which become irrevocable  
23 on or after the effective date of this paragraph .... [revisor inserts date], are resident  
24 of this state:

1           1. Trusts, or portions of trusts, the assets of which consist of property placed  
2 in the trust by a person who is a resident of this state at the time that the property  
3 was placed in the trust if, at the time that the assets were placed in the trust, the trust  
4 was irrevocable.

5           2. Trusts, or portions of trusts, the assets of which consist of property placed  
6 in the trust by a person who is a resident of this state at the time that the trust  
7 became irrevocable if, at the time that the property was placed in the trust, the trust  
8 was revocable.

9           (b) A trust described under par. (a):

10           1. Is revocable if the person whose property constitutes the trust may revest  
11 title to the property in that person.

12           2. Is irrevocable if the power to revest title, as described in par. (a), does not  
13 exist.”.

14 ✓ \*b1897/2.10\* **681**. Page 853, line 14: delete lines 14 to 18.

15 ✓ \*b1897/2.11\* **682**. Page 853, line 23: delete the material beginning with that  
16 line and ending with page 854, line 7.

17 ✓ \*b1902/2.1\* **683**. Page 854, line 11: delete that line and substitute “state for  
18 pecuniary gain, if the income from the partnership or company is unitary or  
19 operational income of the taxpayer or a direct or indirect affiliate of the taxpayer or  
20 if such income has a taxable presence in this state. “Doing business” also includes  
21 issuing credit, debit or travel and entertainment cards to customers in this state.”.

22 ✓ \*b1897/2.12\* **684**. Page 854, line 12: delete lines 12 to 17.

23 ✓ ✓ \*b1181/3.4\* **685**. Page 873, line 19: after “both” insert “, or that buy or sell  
24 lottery prizes if the winning tickets were originally bought in this state”.”.

1 ✓ \*b1181/3.5\* **686.** Page 873, line 21: after that line insert:

2 ✓ \*b1181/3.5\* "SECTION 1722yb. 71.23 (2) of the statutes is amended to read:

3 71.23 (2) FRANCHISE TAX. For the privilege of exercising its franchise, buying  
4 or selling lottery prizes if the winning tickets were originally bought in this state or  
5 doing business in this state in a corporate capacity, except as provided under sub. (3),  
6 every domestic or foreign corporation, except corporations specified in s. 71.26 (1),  
7 and every nuclear decommissioning trust or reserve fund shall annually pay a  
8 franchise tax according to or measured by its entire Wisconsin net income of the  
9 preceding taxable year at the rate set forth in s. 71.27 (2). In addition, except as  
10 provided in sub. (3) and s. 71.26 (1), a corporation that ceases doing business in this  
11 state and a nuclear decommissioning trust or reserve fund that is terminated shall  
12 pay a special franchise tax according to or measured by its entire Wisconsin net  
13 income for the taxable year during which the corporation ceases doing business in  
14 this state or the nuclear decommissioning trust or reserve fund is terminated at the  
15 rates under s. 71.27 (2). Every corporation organized under the laws of this state  
16 shall be deemed to be residing within this state for the purposes of this franchise tax.  
17 All provisions of this chapter and ch. 73 relating to income taxation of corporations  
18 shall apply to franchise taxes imposed under this subsection, unless the context  
19 requires otherwise. The tax imposed by this subsection on national banking  
20 associations shall be in lieu of all taxes imposed by this state on national banking  
21 associations to the extent it is not permissible to tax such associations under federal  
22 law.

23 ✓ \*b1181/3.5\* SECTION 1722ym. 71.25 (5) (b) of the statutes is amended to read:

1           71.25 (5) (b) *Nonapportionable income.* 1. Income, gain or loss from the sale  
2 of nonbusiness real property or nonbusiness tangible personal property, rental of  
3 nonbusiness real property or nonbusiness tangible personal property and royalties  
4 from nonbusiness real property or nonbusiness tangible personal property are  
5 nonapportionable and shall be allocated to the situs of the property, except that all  
6 income that is realized from the sale of or purchase and subsequent sale or  
7 redemption of lottery prizes if the winning tickets were originally bought in this state  
8 shall be allocated to this state.

9           2. All income, gain or loss from intangible property that is earned by a personal  
10 holding company, as defined in section 542 of the internal revenue code, as amended  
11 to December 31, 1974, shall be allocated to the residence of the taxpayer, except that  
12 all income that is realized from the sale of or purchase and subsequent sale or  
13 redemption of lottery prizes if the winning tickets were originally bought in this state  
14 shall be allocated to this state.”.

15           \*~~b1742/1.1~~\* **687**. Page 873, line 21: after that line insert:

16           ✓ \*~~b1742/1.1~~\* **SECTION 1722yc.** 71.23 (3) (d) of the statutes is created to read:

17           71.23 (3) (d) The storage for no more than 90 days in this state in or on property  
18 owned by a person, other than the foreign corporation, of the foreign corporation's  
19 tangible personal property, if the tangible personal property is transferred to the  
20 person and is used in this state by the person for fabricating, processing,  
21 manufacturing or printing on the parcel of property in or on which the tangible  
22 personal property is stored and if the parcel of property has an assessed value, for  
23 property tax purposes, of at least \$10,000,000 but no more than \$11,000,000 on  
24 January 1, 1999.”.

1           **\*b1902/2.2\* 688.** Page 873, line 21: after that line insert:

2           ✓ **\*b1902/2.2\* "SECTION 1722yd.** 71.25 (5) (a) (intro.) of the statutes is amended  
3 to read:

4           71.25 (5) (a) *Apportionable income.* (intro.) Except as provided in sub. (6),  
5 corporations engaged in business both within and without this state are subject to  
6 apportionment. Income gain or loss from the sources listed in this paragraph is  
7 presumed apportionable as unitary or operational income or other income that has  
8 a taxable presence in this state. Apportionable income includes all income or loss of  
9 corporations, other than nonapportionable income as specified in par. (b), including,  
10 but not limited to, income, gain or loss from the following sources:"

11           ✓ **\*b1897/2.13\* 689.** Page 873, line 22: delete the material beginning with that  
12 line and ending with page 877, line 22.

13           ✓ **\*b1897/2.14\* 690.** Page 878, line 1: after "of the service" insert ", except as  
14 provided in subd. 4".

15           ✓ **\*b1897/2.15\* 691.** Page 878, line 21: after that line insert:

16           "4. If the benefit of a service is received in this state, as provided under this  
17 subsection, and the taxpayer submits evidence to the department that another state  
18 that has jurisdiction to tax the service attributes the receipts from the service to that  
19 state to determine the income that is taxable by that state, the taxpayer may elect,  
20 by a method prescribed by the department, to attribute the receipts from the service  
21 to this state in proportion to the direct cost of performing such service in this state  
22 as compared to the total direct cost of performing the service in all states that have  
23 jurisdiction to tax such service."

1 ✓ **\*b1897/2.16\* 692.** Page 878, line 22: delete the material beginning with that  
2 line and ending with page 888, line 14.

3 ✓ **\*b1181/3.6\* 693.** Page 888, line 25: after that line insert:

4 ✓ **\*b1181/3.6\* "SECTION 1738t.** 71.26 (1) (a) of the statutes is amended to read:

5 71.26 (1) (a) *Certain corporations.* Income of corporations organized under ch.  
6 185, except income of a cooperative sickness care association organized under s.  
7 185.981, or of a service insurance corporation organized under ch. 613, that is derived  
8 from a health maintenance organization as defined in s. 609.01 (2) or a limited  
9 service health organization as defined in s. 609.01 (3), or operating under subch. I  
10 of ch. 616 which are bona fide cooperatives operated without pecuniary profit to any  
11 shareholder or member, or operated on a cooperative plan pursuant to which they  
12 determine and distribute their proceeds in substantial compliance with s. 185.45,  
13 and the income, except the unrelated business taxable income as defined in section  
14 512 of the internal revenue code and except income that is derived from a health  
15 maintenance organization as defined in s. 609.01 (2) or a limited service health  
16 organization as defined in s. 609.01 (3), of all religious, scientific, educational,  
17 benevolent or other corporations or associations of individuals not organized or  
18 conducted for pecuniary profit. This paragraph does not apply to the income of  
19 savings banks, mutual loan corporations or savings and loan associations. This  
20 paragraph does not apply to income that is realized from the sale of or purchase and  
21 subsequent sale or redemption of lottery prizes if the winning tickets were originally  
22 bought in this state. This paragraph applies to the income of credit unions except to  
23 the income of any credit union that is derived from public deposits for any taxable  
24 year in which the credit union is approved as a public depository under ch. 34 and

1 acts as a depository of state or local funds under s. 186.113 (20). For purposes of this  
2 paragraph, the income of a credit union that is derived from public deposits is the  
3 product of the credit union's gross annual income for the taxable year multiplied by  
4 a fraction, the numerator of which is the average monthly balance of public deposits  
5 in the credit union during the taxable year, and the denominator of which is the  
6 average monthly balance of all deposits in the credit union during the taxable year.”.

7 ✓ **\*b1902/2.3\* 694.** Page 910, line 18: after that line insert:

8 ✓ **\*b1902/2.3\* “SECTION 1740n.** 71.26 (3) (L) of the statutes is amended to read:

9 71.26 (3) (L) Section 265 is excluded and replaced by the rule that any amount  
10 otherwise deductible under this chapter that is directly or indirectly related to  
11 income wholly exempt from taxes imposed by this chapter or to losses from the sale  
12 or other disposition of assets the gain from which would be exempt under this  
13 paragraph if the assets were sold or otherwise disposed of at a gain is not deductible.  
14 In this paragraph, “wholly exempt income”, for corporations subject to franchise or  
15 income taxes, includes ~~amounts received from affiliated or subsidiary corporations~~  
16 ~~for interest, dividends or capital gains that, because of the degree of common~~  
17 ~~ownership, control or management between the payer and payee, are not subject to~~  
18 taxes under this chapter. In this paragraph, “wholly exempt income”, for  
19 corporations subject to income taxation under this chapter, also includes interest on  
20 obligations of the United States. In this paragraph, “wholly exempt income” does not  
21 include income excludable, not recognized, exempt or deductible under specific  
22 provisions of this chapter. If any expense or amount otherwise deductible is  
23 indirectly related both to wholly exempt income or loss and to other income or loss,

1 a reasonable proportion of the expense or amount shall be allocated to each type of  
2 income or loss, in light of all the facts and circumstances.”.

3 ✓ \*b1891/1.4\* **695.** Page 911, line 6: after that line insert:

4 ✓ \*b1891/1.4\* **SECTION 1741n.** 71.28 (1di) (a) (intro.) of the statutes is amended  
5 to read:

6 71.28 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),  
7 for any taxable year for which the person is ~~certified under s. 560.765 (3) for~~ entitled  
8 under s. 560.795 (3) to claim tax benefits, any person may claim as a credit against  
9 taxes otherwise due under this chapter 2.5% of the purchase price of depreciable,  
10 tangible personal property, or 1.75% of the purchase price of depreciable, tangible  
11 personal property that is expensed under section 179 of the internal revenue code for  
12 purposes of the taxes under this chapter, except that:

13 ✓ \*b1891/1.4\* **SECTION 1741o.** 71.28 (1di) (a) 1. of the statutes is amended to  
14 read:

15 71.28 (1di) (a) 1. The investment must be in property that is purchased after  
16 the person is ~~certified under s. 560.765 (3) for~~ entitled under s. 560.795 (3) to claim  
17 tax benefits and that is used for at least 50% of its use in the conduct of the person's  
18 business operations ~~for which the claimant is certified under s. 560.765 (3) at a~~  
19 location in a development zone under subch. VI of ch. 560 or, if the property is mobile,  
20 the base of operations of the property for at least 50% of its use must be a location  
21 in a development zone.

22 ✓ \*b1891/1.4\* **SECTION 1741p.** 71.28 (1di) (d) 1. of the statutes is amended to  
23 read:



1           71.28 (1di) (d) 1. A copy of ~~the claimant's certification for a verification from~~  
2 ~~the department of commerce that the claimant may claim~~ tax benefits under s.  
3 ~~560.765 (3)~~ 560.795 (3).

4           ✓ **\*b1891/1.4\* SECTION 1741pm.** 71.28 (1di) (f) of the statutes is amended to  
5 read:

6           71.28 (1di) (f) If ~~the certification of a person for who is entitled under s. 560.795~~  
7 ~~(3) to claim~~ tax benefits under s. ~~560.765 (3) is revoked~~ becomes ineligible for such  
8 tax benefits, that person may claim no credits under this subsection for the taxable  
9 year that includes the day on which the ~~certification is revoked~~ person becomes  
10 ineligible for tax benefits or succeeding taxable years and that person may carry over  
11 no unused credits from previous years to offset tax under this chapter for the taxable  
12 year that includes the day on which ~~certification is revoked~~ the person becomes  
13 ineligible for tax benefits or succeeding taxable years.

14           ✓ **\*b1891/1.4\* SECTION 1741pn.** 71.28 (1di) (g) of the statutes is amended to  
15 read:

16           71.28 (1di) (g) If a person who is ~~certified under s. 560.765 (3) for~~ entitled under  
17 s. 560.795 (3) to claim tax benefits ceases business operations in the development  
18 zone during any of the taxable years that that zone exists, that person may not carry  
19 over to any taxable year following the year during which operations cease any  
20 unused credits from the taxable year during which operations cease or from previous  
21 taxable years.

22           ✓ **\*b1891/1.4\* SECTION 1741pp.** 71.28 (1di) (j) of the statutes is amended to read:

23           71.28 (1di) (j) No credit may be claimed under this subsection for taxable years  
24 that begin on ~~January 1, 1998, or thereafter~~ after December 31, 1997, and end before  
25 January 1, 2000. Credits under this subsection for taxable years that begin before

1 January 1, 1998, may be carried forward to taxable years that begin on January 1,  
2 1998, or thereafter.”

3 ✓ \*b1891/1.5\* **696.** Page 912, line 2: delete the material beginning with  
4 “certified” and ending with “(3)” on line 3 and substitute “entitled under s. 560.795  
5 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4)”.

6 ✓ \*b1891/1.6\* **697.** Page 912, line 12: after that line insert:

7 ✓ \*b1891/1.6\* **SECTION 1743b.** 71.28 (1dx) (c) of the statutes is amended to read:  
8 71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits  
9 under s. 560.765 (3) or 560.797 (4) is revoked, or if the person becomes ineligible for  
10 tax benefits under s. 560.795 (3), that person may not claim credits under this  
11 subsection for the taxable year that includes the day on which the certification is  
12 revoked; the taxable year that includes the day on which the person becomes  
13 ineligible for tax benefits; or succeeding taxable years and that person may not carry  
14 over unused credits from previous years to offset tax under this chapter for the  
15 taxable year that includes the day on which certification is revoked; the taxable year  
16 that includes the day on which the person becomes ineligible for tax benefits; or  
17 succeeding taxable years.

18 ✓ \*b1891/1.6\* **SECTION 1743bb.** 71.28 (1dx) (d) of the statutes is amended to  
19 read:

20 71.28 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.  
21 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4) for tax  
22 benefits ceases business operations in the development zone during any of the  
23 taxable years that that zone exists, that person may not carry over to any taxable

1 year following the year during which operations cease any unused credits from the  
2 taxable year during which operations cease or from previous taxable years.”.

3 ✓ **\*b1897/2.17\* 698.** Page 913, line 3: delete the material beginning with that  
4 line and ending with page 914, line 4.

5 ✓ **\*b1888/4.17\* 699.** Page 913, line 7: after that line insert:

6 ✓ **\*b1888/4.17\* “SECTION 1744bd.** 71.28 (2m) (b) 1. a. of the statutes is amended  
7 to read:

8 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and  
9 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or  
10 franchise taxes otherwise due, the amount derived under par. (c). If the allowable  
11 amount of claim exceeds the income or franchise taxes otherwise due on or measured  
12 by the claimant’s income or if there are no Wisconsin income or franchise taxes due  
13 on or measured by the claimant’s income, the amount of the claim not used as an  
14 offset against income or franchise taxes shall be certified to the department of  
15 administration for payment to the claimant by check, share draft or other draft paid  
16 from the ~~appropriation~~ appropriations under s. 20.835 (2) ~~(e)~~ (dn) and (ka).

17 ✓ **\*b1888/4.17\* SECTION 1744be.** 71.28 (2m) (b) 1. a. of the statutes, as affected  
18 by 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

19 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and  
20 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income  
21 taxes otherwise due, the amount derived under par. (c). If the allowable amount of  
22 claim exceeds the income taxes otherwise due on the claimant’s income or if there are  
23 no Wisconsin income taxes due on the claimant’s income, the amount of the claim not  
24 used as an offset against income taxes shall be certified to the department of

1 administration for payment to the claimant by check, share draft or other draft paid  
2 from the appropriations under s. 20.835 (2) (ka) and (q).

3 ✓ **\*b1888/4.17\* SECTION 1744bf.** 71.28 (2m) (c) 3. of the statutes, as created by  
4 1999 Wisconsin Act 5, is amended to read:

5 71.28 (2m) (c) 3. The department shall annually adjust the percentage that is  
6 used to determine the amount of a claim under subd. 1. based on the estimated  
7 number of claims and the amount estimated to be expended from the appropriation  
8 under s. 20.835 (2) (~~q~~) (dn), as determined under s. 79.13. The department shall  
9 incorporate the annually adjusted percentage into the income tax forms and  
10 instructions.

11 ✓ **\*b1888/4.17\* SECTION 1744bg.** 71.28 (2m) (c) 3. of the statutes, as affected by  
12 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

13 71.28 (2m) (c) 3. The department shall annually adjust the percentage that is  
14 used to determine the amount of a claim under subd. 1. based on the estimated  
15 number of claims and the amount estimated to be expended from the appropriation  
16 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall  
17 incorporate the annually adjusted percentage into the income tax forms and  
18 instructions.”.

19 ✓ **\*b1181/3.7\* 700.** Page 927, line 8: after that line insert:

20 ✓ **\*b1181/3.7\* “SECTION 1748Lm.** 71.362 (1) of the statutes is amended to read:

21 71.362 (1) All tax-option items of nonresident individuals, nonresident estates  
22 and nonresident trusts derived from a tax-option corporation not requiring  
23 apportionment under sub. (2) shall follow the situs of the business of the corporation  
24 from which they are derived, except that all income that is realized from the sale of

1 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets  
2 were originally bought in this state shall be allocated to this state.

3 ✓ \*b1181/3.7\* SECTION 1748Ln. 71.362 (2) of the statutes is amended to read:

4 ✓ 71.362 (2) Nonresident individuals, nonresident estates and nonresident  
5 trusts deriving income from a tax-option corporation which is engaged in business  
6 within and without this state shall be taxed only on the income of the corporation  
7 derived from business transacted and property located in this state and losses and  
8 other items of the corporation deductible by such shareholders shall be limited to  
9 their proportionate share of the Wisconsin loss or other item, except that all income  
10 that is realized from the sale of or purchase and subsequent sale or redemption of  
11 lottery prizes if the winning tickets were originally bought in this state shall be  
12 allocated to this state. For purposes of this subsection, all intangible income of  
13 tax-option corporations passed through to shareholders is business income that  
14 follows the situs of the business, except that all income that is realized from the sale  
15 of or purchase and subsequent sale or redemption of lottery prizes if the winning  
16 tickets were originally bought in this state shall be allocated to this state.”.

17 ✓ ✓ \*b1181/3.8\* 701. Page 937, line 24: after “both” insert “, or that buy or sell  
18 lottery prizes if the winning tickets were originally bought in this state”.

19 ✓ \*b1181/3.9\* 702. Page 938, line 2: after that line insert:

20 ✓ \*b1181/3.9\* “SECTION 1748yb. 71.43 (2) of the statutes is amended to read:

21 71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its  
22 franchise, buying or selling lottery prizes if the winning tickets were originally  
23 bought in this state or doing business in this state in a corporate capacity, except as  
24 provided under s. 71.23 (3), every domestic or foreign corporation, except

1 corporations specified in ss. 71.26 (1) and 71.45 (1), shall annually pay a franchise  
2 tax according to or measured by its entire Wisconsin net income of the preceding  
3 taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in  
4 ss. 71.23 (3), 71.26 (1) and 71.45 (1), a corporation that ceases doing business in this  
5 state shall pay a special franchise tax according to or measured by its entire  
6 Wisconsin net income for the taxable year during which the corporation ceases doing  
7 business in this state at the rate under s. 71.46 (2). Every corporation organized  
8 under the laws of this state shall be deemed to be residing within this state for the  
9 purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to  
10 income taxation of corporations shall apply to franchise taxes imposed under this  
11 subsection, unless the context requires otherwise. The tax imposed by this  
12 subsection on insurance companies subject to taxation under this chapter shall be  
13 based on Wisconsin net income computed under s. 71.45, and no other provision of  
14 this chapter relating to computation of taxable income for other corporations shall  
15 apply to such insurance companies. All other provisions of this chapter shall apply  
16 to insurance companies subject to taxation under this chapter unless the context  
17 clearly requires otherwise.

18 ✓ **\*b1181/3.9\* SECTION 1748ym.** 71.45 (1) of the statutes is amended to read:

19 71.45 (1) EXEMPT AND EXCLUDABLE INCOME. There shall be exempt from taxation  
20 under this subchapter income of insurers exempt from federal income taxation  
21 pursuant to section 501 (c) (15) of the internal revenue code, town mutuals organized  
22 under or subject to ch. 612, foreign insurers, and domestic insurers engaged  
23 exclusively in life insurance business, domestic insurers insuring against financial  
24 loss by reason of nonpayment of principal, interest and other sums agreed to be paid  
25 under the terms of any note or bond or other evidence of indebtedness secured by a

1 mortgage, deed of trust or other instrument constituting a lien or charge on real  
2 estate and corporations organized under ch. 185, but not including income of  
3 cooperative sickness care associations organized under s. 185.981, or of a service  
4 insurance corporation organized under ch. 613, that is derived from a health  
5 maintenance organization as defined in s. 609.01 (2) or a limited service health  
6 organization as defined in s. 609.01 (3), or operating under subch. I of ch. 616 which  
7 are bona fide cooperatives operated without pecuniary profit to any shareholder or  
8 member, or operated on a cooperative plan pursuant to which they determine and  
9 distribute their proceeds in substantial compliance with s. 185.45. This subsection  
10 does not apply to income that is realized from the sale of or purchase and subsequent  
11 sale or redemption of lottery prizes if the winning tickets were originally bought in  
12 this state.”.

13 ✓ \*b1181/3.10\* **703.** Page 938, line 23: after that line insert:

14 ✓ \*b1181/3.10\* “SECTION 1749p. 71.45 (2) (a) 15. of the statutes is created to  
15 read:

16 71.45 (2) (a) 15. By subtracting from federal taxable income all income that is  
17 realized from the purchase and subsequent sale or redemption of lottery prizes that  
18 is treated as nonapportionable income under sub. (3r).”.

19 ✓ ✓ \*b1897/2.18\* **704.** Page 938, line 24: delete the material beginning with that  
20 line and ending with page 941, line 10.

21 ✓ \*b1181/3.11\* **705.** Page 941, line 10: after that line insert:

22 ✓ \*b1181/3.11\* “SECTION 1753d. 71.45 (3r) of the statutes is created to read:

1           71.45 (3r) ALLOCATION OF CERTAIN PROCEEDS. All income that is realized from  
2 the purchase and subsequent sale or redemption of lottery prizes if the winning  
3 tickets were originally bought in this state shall be allocated to this state.”.

4           ✓ **\*b1181/3.12\* 706.** Page 941, line 21: after that line insert:

5           ✓ **\*b1181/3.12\* SECTION 1753m.** 71.46 (3) of the statutes is amended to read:

6           71.46 (3) The tax imposed under this subchapter on each domestic insurer on  
7 or measured by its entire net income attributable to lines of insurance in this state  
8 may not exceed 2% of the gross premiums, as defined in s. 76.62, received during the  
9 taxable year by the insurer on all policies on those lines of insurance if the subject  
10 of that insurance was resident, located or to be performed in this state plus 7.9% of  
11 the income that is realized from the sale of or purchase and subsequent sale or  
12 redemption of lottery prizes if the winning tickets were originally bought in this  
13 state.”.

14           ✓ **\*b1891/1.7\* 707.** Page 941, line 21: after that line insert:

15           ✓ **\*b1891/1.7\* SECTION 1754g.** 71.47 (1di) (a) (intro.) of the statutes is amended  
16 to read:

17           71.47 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),  
18 for any taxable year for which the person is ~~certified under s. 560.765 (3) for~~ entitled  
19 under s. 560.795 (3) to claim tax benefits, any person may claim as a credit against  
20 taxes otherwise due under this chapter 2.5% of the purchase price of depreciable,  
21 tangible personal property, or 1.75% of the purchase price of depreciable, tangible  
22 personal property that is expensed under section 179 of the internal revenue code for  
23 purposes of the taxes under this chapter, except that:



1        ✓ **\*b1891/1.7\* SECTION 1754h.** 71.47 (1di) (a) 1. of the statutes is amended to  
2 read:

3            71.47 (1di) (a) 1. The investment must be in property that is purchased after  
4 the person is ~~certified under s. 560.765 (3) for~~ entitled under s. 560.795 (3) to claim  
5 tax benefits and that is used for at least 50% of its use in the conduct of the person's  
6 business operations ~~for which the claimant is certified under s. 560.765 (3) at a~~  
7 location in a development zone under subch. VI of ch. 560 or, if the property is mobile,  
8 the base of operations of the property for at least 50% of its use must be a location  
9 in a development zone.

10        ✓ **\*b1891/1.7\* SECTION 1754j.** 71.47 (1di) (d) 1. of the statutes is amended to  
11 read:

12            71.47 (1di) (d) 1. A copy of ~~the claimant's certification for a verification from~~  
13 the department of commerce that the claimant may claim tax benefits under s.  
14 ~~560.765 (3)~~ 560.795 (3).

15        ✓ **\*b1891/1.7\* SECTION 1754k.** 71.47 (1di) (f) of the statutes is amended to read:  
16            71.47 (1di) (f) If ~~the certification of a person for~~ who is entitled under s. 560.795  
17 (3) to claim tax benefits ~~under s. 560.765 (3) is revoked~~ becomes ineligible for such  
18 tax benefits, that person may claim no credits under this subsection for the taxable  
19 year that includes the day on which the ~~certification is revoked~~ person becomes  
20 ineligible for tax benefits or succeeding taxable years and that person may carry over  
21 no unused credits from previous years to offset tax under this chapter for the taxable  
22 year that includes the day on which ~~certification is revoked~~ the person becomes  
23 ineligible for tax benefits or succeeding taxable years.

24        ✓ **\*b1891/1.7\* SECTION 1754L.** 71.47 (1di) (g) of the statutes is amended to read:

1           71.47 (1di) (g) If a person who is ~~certified under s. 560.765 (3)~~ entitled under  
2 s. 560.795 (3) to claim tax benefits ceases business operations in the development  
3 zone during any of the taxable years that that zone exists, that person may not carry  
4 over to any taxable year following the year during which operations cease any  
5 unused credits from the taxable year during which operations cease or from previous  
6 taxable years.

7           ✓ **\*b1891/1.7\* SECTION 1754m.** 71.47 (1di) (i) of the statutes is amended to read:

8           71.47 (1di) (i) No credit may be claimed under this subsection for taxable years  
9 that begin on ~~January 1, 1998, or thereafter~~ after December 31, 1997, and end before  
10 January 1, 2000. Credits under this subsection for taxable years that begin before  
11 January 1, 1998, may be carried forward to taxable years that begin on January 1,  
12 1998, or thereafter.”

13           ✓ **\*b1891/1.8\* 708.** Page 942, line 16: delete the material beginning with  
14 “certified” and ending with “(3)” on line 17 and substitute “entitled under s. 560.795  
15 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4)”.

16           ✓ **\*b1891/1.9\* 709.** Page 943, line 2: after that line insert:

17           ✓ **\*b1891/1.9\* SECTION 1756d.** 71.47 (1dx) (c) of the statutes is amended to read:

18           71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits  
19 under s. 560.765 (3) or 560.797 (4) is revoked, or if the person becomes ineligible for  
20 tax benefits under s. 560.795 (3), that person may not claim credits under this  
21 subsection for the taxable year that includes the day on which the certification is  
22 revoked; the taxable year that includes the day on which the person becomes  
23 ineligible for tax benefits; or succeeding taxable years and that person may not carry  
24 over unused credits from previous years to offset tax under this chapter for the

1 taxable year that includes the day on which certification is revoked; the taxable year  
2 that includes the day on which the person becomes ineligible for tax benefits; or  
3 succeeding taxable years.

4 ✓ **\*b1891/1.9\* SECTION 1756e.** 71.47 (1dx) (d) of the statutes is amended to read:  
5 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.  
6 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) or 560.797 (4) for tax  
7 benefits ceases business operations in the development zone during any of the  
8 taxable years that that zone exists, that person may not carry over to any taxable  
9 year following the year during which operations cease any unused credits from the  
10 taxable year during which operations cease or from previous taxable years.”.

11 ✓ **\*b1897/2.19\* 710.** Page 943, line 18: delete the material beginning with that  
12 line and ending with page 944, line 19.

13 ✓ **\*b1888/4.18\* 711.** Page 943, line 22: after that line insert:

14 ✓ **\*b1888/4.18\* “SECTION 1757bd.** 71.47 (2m) (b) 1. a. of the statutes is amended  
15 to read:

16 71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and  
17 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or  
18 franchise taxes otherwise due, the amount derived under par. (c). If the allowable  
19 amount of claim exceeds the income or franchise taxes otherwise due on or measured  
20 by the claimant’s income or if there are no Wisconsin income or franchise taxes due  
21 on or measured by the claimant’s income, the amount of the claim not used as an  
22 offset against income or franchise taxes shall be certified to the department of  
23 administration for payment to the claimant by check, share draft or other draft paid  
24 from the ~~appropriation~~ appropriations under s. 20.835 (2) (q) (dn) and (ka).

1 ✓ **\*b1888/4.18\* SECTION 1757be.** 71.47 (2m) (b) 1. a. of the statutes, as affected  
2 by 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

3 71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and  
4 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income  
5 taxes otherwise due, the amount derived under par. (c). If the allowable amount of  
6 claim exceeds the income taxes otherwise due on the claimant's income or if there are  
7 no Wisconsin income taxes due on the claimant's income, the amount of the claim not  
8 used as an offset against income taxes shall be certified to the department of  
9 administration for payment to the claimant by check, share draft or other draft paid  
10 from the appropriations under s. 20.835 (2) (ka) and (q).

11 ✓ **\*b1888/4.18\* SECTION 1744bf.** 71.47 (2m) (c) 3. of the statutes, as created by  
12 Wisconsin Act 5, is amended to read:

13 71.47 (2m) (c) 3. The department shall annually adjust the percentage that is  
14 used to determine the amount of a claim under subd. 1. based on the estimated  
15 number of claims and the amount estimated to be expended from the appropriation  
16 under s. 20.835 (2) (~~q~~) (dn), as determined under s. 79.13. The department shall  
17 incorporate the annually adjusted percentage into the income tax forms and  
18 instructions.

19 ✓ **\*b1888/4.18\* SECTION 1744bg.** 71.47 (2m) (c) 3. of the statutes, as affected by  
20 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

21 71.47 (2m) (c) 3. The department shall annually adjust the percentage that is  
22 used to determine the amount of a claim under subd. 1. based on the estimated  
23 number of claims and the amount estimated to be expended from the appropriation  
24 under s. 20.835 (2) (q), as determined under s. 79.13. The department shall

1 incorporate the annually adjusted percentage into the income tax forms and  
2 instructions.”

3 ✓ **\*b1870/2.5\* 712.** Page 945, line 2: delete that line and substitute:

4 “71.54 (1) (e) 2000. The amount of any claim filed in 2000”.

5 ✓ **\*b1870/2.6\* 713.** Page 945, line 3: delete “thereafter”.

6 ✓ **\*b1870/2.7\* 714.** Page 945, line 13: after that line insert:

7 **\*b1870/2.7\* “SECTION 1763c.** 71.54 (1) (f) of the statutes is created to read:

8 71.54 (1) (f) 2001 and thereafter. The amount of any claim filed in 2001 and  
9 thereafter and based on property taxes accrued or rent constituting property taxes  
10 accrued during the previous year is limited as follows:

11 1. If the household income was \$8,000 or less in the year to which the claim  
12 relates, the claim is limited to 80% of the property taxes accrued or rent constituting  
13 property taxes accrued or both in that year on the claimant’s homestead.

14 2. If the household income was more than \$8,000 in the year to which the claim  
15 relates, the claim is limited to 80% of the amount by which the property taxes accrued  
16 or rent constituting property taxes accrued or both in that year on the claimant’s  
17 homestead exceeds 8.788% of the household income exceeding \$8,000.

18 3. No credit may be allowed if the household income of a claimant exceeds  
19 \$24,500.”.

20 ✓ **\*b1897/2.20\* 715.** Page 945, line 20: delete the material beginning with that  
21 line and ending with page 946, line 3.

22 ✓ **\*b1870/2.8\* 716.** Page 946, line 16: delete “, subject to s. 71.07 (5m) (e)”.

23 ✓ **\*b1181/3.13\* 717.** Page 947, line 11: delete lines 11 and 12 and substitute “by  
24 multiplying the amount of the prize by the highest rate applicable to individuals

1 ~~under s. 71.06 (1) or (1m) to the person who claims the prize.~~ The administrator shall  
2 deposit the amounts”.

3 ✓ ~~\*b1654/3.12\*~~ **718.** Page 950, line 21: after that line insert:

4 ✓ ~~\*b1654/3.12\*~~ **SECTION 1800d.** 73.0301 (1) (d) 2. of the statutes is amended to  
5 read:

6 73.0301 (1) (d) 2. A license issued by the department of health and family  
7 services under s. 48.66 (1) (a) to a child welfare agency, group home, shelter care  
8 facility or day care center, as required by s. 48.60, 48.625, 48.65 or 938.22 (7).”.

9 ✓ ~~\*b1839/3.10\*~~ **719.** Page 950, line 21: after that line insert:

10 ✓ ~~\*b1839/3.10\*~~ **SECTION 1798r.** 73.03 (50) of the statutes is renumbered 73.03  
11 (50) (intro.) and amended to read:

12 73.03 (50) (intro.) With the approval of the joint committee on finance, to  
13 establish fees for obtaining a business tax registration certificate, which, except as  
14 provided in s. 73.0302, is valid for 2 years, and for renewing that certificate and,  
15 except as provided in s. 73.0302, shall issue and renew those certificates if the person  
16 who wishes to obtain or renew a certificate applies does all of the following:

17 (a) Applies on a form that the department prescribes; ~~sets.~~

18 (b) Sets forth the name under which the applicant intends to operate, the  
19 location of the applicant's place of operations, ~~the social security number of the~~  
20 ~~applicant if the applicant is a natural person~~ and the other information that the  
21 department requires; ~~and, in.~~

22 (d) In the case of a sole proprietor, signs the form or, in the case of other persons,  
23 has an individual who is authorized to act on behalf of the person sign the form, or,

1 in the case of a single-owner entity that is disregarded as a separate entity under  
2 section 7701 of the Internal Revenue Code, the person is the owner.

3 ✓ \*b1839/3.10\* SECTION 1798s. 73.03 (50) (c) of the statutes is created to read:

4 73.03 (50) (c) In the case of an applicant who is an individual and who has a  
5 social security number, sets forth the social security number of the applicant or, in  
6 the case of an applicant who is an individual and who does not have a social security  
7 number, submits a statement made or subscribed under oath or affirmation that the  
8 applicant does not have a social security number. The form of the statement shall  
9 be prescribed by the department of workforce development. A certificate issued in  
10 reliance upon a false statement submitted under this paragraph is invalid.

11 ✓ \*b1839/3.10\* SECTION 1798w. 73.0301 (2) (c) 1. a. of the statutes is amended  
12 to read:

13 73.0301 (2) (c) 1. a. If the license holder is an individual and has a social  
14 security number, the license holder's social security number.

15 ✓ \*b1839/3.10\* SECTION 1798x. 73.0301 (2) (c) 1. am. of the statutes is created  
16 to read:

17 73.0301 (2) (c) 1. am. If the applicant is an individual and does not have a social  
18 security number, a statement made or subscribed under oath or affirmation that the  
19 applicant does not have a social security number. The form of the statement shall  
20 be prescribed by the department of workforce development. A license issued in  
21 reliance upon a false statement submitted under this subd. 1. am. is invalid.

22 ✓ \*b1839/3.10\* SECTION 1798y. 73.0301 (2) (c) 2. of the statutes is amended to  
23 read:

24 73.0301 (2) (c) 2. A licensing department may not disclose any information  
25 received under subd. 1. a. or b. to any person except to the department of revenue for

1 the sole purpose of requesting certifications under par. (b) 2. in accordance with the  
2 memorandum of understanding under sub. (4) or to the department of workforce  
3 development for the purpose of administering s. 49.22.”.

4 ✓ \*b1856/2.2\* **720.** Page 950, line 21: after that line insert:

5 ✓ \*b1856/2.2\* “SECTION 1798m. 73.03 (49) (b) of the statutes is repealed.”.

6 ✓ \*b1893/1.2\* **721.** Page 950, line 21: after that line insert:

7 ✓ \*b1893/1.2\* “SECTION 1800m. 73.0301 (1) (d) 6. of the statutes is amended to  
8 read:

9 73.0301 (1) (d) 6. A license or certificate of registration issued by the  
10 department of financial institutions, or a division of it, under s. 138.09, 138.12,  
11 217.06, 218.01, 218.02, 218.04, 218.05 or, 224.72, 224.93 or under subch. III of ch.  
12 551.”.

13 ✓ \*b0971/1.1\* **722.** Page 950, line 23: delete “school aids” and substitute  
14 “intradistrict transfer aid”.

15 ✓ \*b0971/1.2\* **723.** Page 951, line 1: delete “ss. 121.15 (3m) (a) 1m. a. to c. and”  
16 and substitute “s.”.

17 ✓ \*b1856/2.3\* **724.** Page 951, line 5: after that line insert:

18 ✓ \*b1856/2.3\* “SECTION 1801n. 74.48 (1) of the statutes is renumbered 74.48 (1)  
19 (a) and amended to read:

20 74.48 (1) (a) If a person who owns land that has been valued under s. 70.32 (2r)  
21 (b) ~~is sold by a person who has owned it for less than 5 years and who has benefited~~  
22 ~~from a value lower than that established by~~ changes the use of the land so that the  
23 land is not valued under s. 70.32 (2r) (a), there is imposed on that person a penalty  
24 equal to 5% of the difference between the ~~sale price of the agricultural land and the~~



1 ~~value that would be established for it under s. 70.32 (2r) (e) during property taxes~~  
2 ~~that would have been levied on the land if the land had been assessed at full market~~  
3 ~~value and the property taxes levied on the land for the last year of the person's~~  
4 ~~ownership 2 years that the land has been valued under s. 70.32 (2r).~~

5 **\*b1856/2.3\* SECTION 1801p.** 74.48 (1) (b) of the statutes is created to read:

6 74.48 (1) (b) A person who owns land that has been valued under s. 70.32 (2r)  
7 and who sells the land, shall notify the buyer of the land that the land has been  
8 valued under s. 70.32 (2r).

9 **\*b1856/2.3\* SECTION 1801r.** 74.48 (2) of the statutes is amended to read:

10 74.48 (2) Any amount due under sub. (1) shall be paid to the ~~department of~~  
11 ~~revenue taxation district in which the land as described in sub. (1) is located. The~~  
12 ~~taxation district shall distribute the amount to the taxing jurisdictions in which the~~  
13 ~~land is located in proportion to the taxes levied by the taxing jurisdictions during the~~  
14 ~~2 years that the land has been valued under s. 70.32 (2r).~~

15 **\*b1856/2.3\* SECTION 1801s.** 74.48 (3) of the statutes is amended to read:

16 74.48 (3) The ~~department of revenue taxation district in which the land as~~  
17 ~~described in sub. (1) is located~~ shall administer the penalty under this section.”.

18 **\*b1786/1.1\* 725.** Page 951, line 6: delete lines 6 to 19.

19 **\*b1931/1.12\* 726.** Page 953, line 3: after that line insert:

20 **\*b1931/1.12\* “SECTION 1809b.** 76.28 (1) (d) of the statutes is amended to read:

21 76.28 (1) (d) “Gross revenues” for a light, heat and power company other than  
22 a qualified wholesale electric company or a transmission company means total  
23 operating revenues as reported to the public service commission except revenues for  
24 interdepartmental sales and for interdepartmental rents as reported to the public

1 service commission and deductions from the sales and use tax under s. 77.61 (4),  
2 except that the company may subtract from revenues either the actual cost of power  
3 purchased for resale, as reported to the public service commission, by a light, heat  
4 and power company, except a municipal light, heat and power company, that  
5 purchases under federal or state approved wholesale rates more than 50% of its  
6 electric power from a person other than an affiliated interest, as defined in s. 196.52  
7 (1), if the revenue from that purchased electric power is included in the seller's gross  
8 revenues or the following percentages of the actual cost of power purchased for  
9 resale, as reported to the public service commission, by a light, heat and power  
10 company, except a municipal light, heat and power company that purchases more  
11 than 90% of its power and that has less than \$50,000,000 of gross revenues: 10% for  
12 the fee assessed on May 1, 1988, 30% for the fee assessed on May 1, 1989, and 50%  
13 for the fee assessed on May 1, 1990, and thereafter. For a qualified wholesale electric  
14 company, "gross revenues" means total business revenues from those businesses  
15 included under par. (e) 1. to 4. For a transmission company, "gross revenues" means  
16 total operating revenues as reported to the public service commission, except  
17 revenues for transmission service that is provided to a public utility that is subject  
18 to the license fee under sub. (2) (d), to a public utility, as defined in s. 196.01 (5), or  
19 to a cooperative association organized under ch. 185 for the purpose of providing  
20 electricity to its members only. For an electric utility, as defined in s. 16.957 (1) (g),  
21 "gross revenues" does not include public benefits fees collected by the electric utility  
22 under s. 16.957 (4) (a) or (5) (a). For a generator public utility, "gross revenues" does  
23 not include any grants awarded to the generator public utility under s. 16.958 (2) (b).  
24 For a wholesale supplier, as defined in s. 16.957 (1) (w), "gross revenues" does not  
25 include any public benefits fees that are received from a municipal utility or retail

1 electric cooperative or under a joint program established under s. 16.957 (5) (f). For  
2 a municipal utility, “gross revenues” does not include public benefits fees received by  
3 the municipal utility from a municipal utility or retail electric cooperative under a  
4 joint program established under s. 16.957 (5) (f).

5 ✓ **\*b1931/1.12\* SECTION 1809f.** 76.28 (1) (e) (intro.) of the statutes is amended  
6 to read:

7 76.28 (1) (e) (intro.) “Light, heat and power companies” means any person,  
8 association, company or corporation, including corporations described in s. 66.069 (2)  
9 ~~and including,~~ qualified wholesale electric companies and transmission companies  
10 and except only business enterprises carried on exclusively either for the private use  
11 of the person, association, company or corporation engaged in them, or for the private  
12 use of a person, association, company or corporation owning a majority of all  
13 outstanding capital stock or who control the operation of business enterprises and  
14 except electric cooperatives taxed under s. 76.48 that engage in any of the following  
15 businesses:

16 ✓ **\*b1931/1.12\* SECTION 1809k.** 76.28 (1) (e) 5. of the statutes is created to read:  
17 76.28 (1) (e) 5. Transmitting electric current for light, heat or power.

18 ✓ **\*b1931/1.12\* SECTION 1809h.** 76.28 (1) (eg) of the statutes is created to read:  
19 76.28 (1) (eg) “Municipal utility” has the meaning given in s. 16.957 (1) (q).

20 ✓ **\*b1931/1.12\* SECTION 1809j.** 76.28 (1) (gr) of the statutes is created to read:  
21 76.28 (1) (gr) “Retail electric cooperative” has the meaning given in s. 16.957

22 (1) (t).

23 ✓ **\*b1931/1.12\* SECTION 1809no.** 76.28 (1) (j) of the statutes is created to read:  
24 76.28 (1) (j) “Transmission company” has the meaning given in s. 196.485 (1)

25 (ge).

1 ✓ **\*b1931/1.12\* SECTION 1809s.** 76.28 (2) (c) (intro.) of the statutes is amended  
2 to read:

3 76.28 (2) (c) (intro.) ~~For~~ Except as provided under par. (e), for private light, heat  
4 and power companies for 1986 and thereafter, an amount equal to the apportionment  
5 factor multiplied by the sum of:

6 ✓ **\*b1931/1.12\* SECTION 1809w.** 76.28 (2) (d) of the statutes is amended to read:  
7 76.28 (2) (d) ~~For~~ Except as provided under par. (e), for municipal light, heat and  
8 power companies, an amount equal to the gross revenues, except gross revenues from  
9 operations within the municipality that operates the company, multiplied by the  
10 rates under par. (b) or (c).

11 ✓ **\*b1931/1.12\* SECTION 1809y.** 76.28 (2) (e) of the statutes is created to read:  
12 76.28 (2) (e) For transmission companies, an amount equal to the gross  
13 revenues multiplied by the rates under par. (c).”.

14 ✓ **\*b1931/1.13\* 727.** Page 953, line 4: before that line insert:

15 ✓ **\*b1931/1.13\* “SECTION 1809zm.** 76.48 (1g) (d) of the statutes is amended to  
16 read:

17 76.48 (1g) (d) “Gross revenues” means total operating revenues, except  
18 revenues for interdepartmental sales and for interdepartmental rents, less  
19 deductions from the sales and use tax under s. 77.61 (4) and, in respect to any electric  
20 cooperative that purchases more than 50% of the power it sells, less the actual cost  
21 of power purchased for resale by an electric cooperative, if the revenue from that  
22 purchased electric power is included in the seller’s gross revenues or if the electric  
23 cooperative purchased more than 50% of the power it sold in the year prior to January  
24 1, 1988, from a seller located outside this state. For an electric cooperative, “gross

1 revenues” does not include grants awarded to the electric cooperative under s. 16.958  
2 (2) (b). For a retail electric cooperative, “gross revenues” does not include public  
3 benefits fees collected by the retail electric cooperative under s. 16.957 (5) (a), public  
4 benefits fees received by the retail electric cooperative from a retail electric  
5 cooperative or municipal utility under a joint program established under s. 16.957  
6 (5) (f). For a wholesale supplier, as defined in s. 16.957 (1) (w), “gross revenues” does  
7 not include any public benefits fees that are received from a municipal utility, as  
8 defined in s. 16.957 (1) (q), or retail electric cooperative or under a joint program  
9 established under s. 16.957 (5) (f).

10 ✓ **\*b1931/1.13\* SECTION 1809zo.** 76.48 (1g) (dm) of the statutes is created to  
11 read:

12 76.48 (1g) (dm) “Municipal utility” has the meaning given in s. 16.957 (1) (q).

13 ✓ **\*b1931/1.13\* SECTION 1809zp.** 76.48 (1g) (fm) of the statutes is created to  
14 read:

15 76.48 (1g) (fm) “Retail electric cooperative” has the meaning given in s. 16.957  
16 (1) (t).”

17 ✓ **\*b1157/2.1\* 728.** Page 953, line 14: after that line insert:

18 ✓ **\*b1157/2.1\* “SECTION 1810dm.** 77.21 (1) of the statutes is amended to read:

19 77.21 (1) “Conveyance” includes deeds and other instruments for the passage  
20 of ownership interests in real estate, including contracts and assignments of a  
21 vendee’s interest therein, including instruments that are evidence of a sale of  
22 time-share property, as defined in s. 707.02 (32), and including leases for at least 99  
23 years but excluding leases for less than 99 years, easements and wills.”.

24 ✓ **\*b1868/3.3\* 729.** Page 953, line 14: after that line insert:

1 **\*b1868/3.3\*** "SECTION 1810m. Chapter 77 (title) of the statutes is amended to  
2 read:

3 **CHAPTER 77**

4 **TAXATION OF FOREST CROPLANDS;**

5 **REAL ESTATE TRANSFER FEES;**

6 **SALES AND USE TAXES; COUNTY AND**

7 **SPECIAL DISTRICT SALES AND USE**

8 **TAXES; MANAGED FOREST LAND;**

9 **TEMPORARY RECYCLING SURCHARGE;**

10 **LOCAL FOOD AND BEVERAGE TAX;**

11 **LOCAL RENTAL CAR TAX; PREMIER**

12 **RESORT AREA TAXES; STATE RENTAL**

13 **VEHICLE FEE; DRY CLEANING FEES".**

14 **\*b1931/1.14\* 730.** Page 953, line 14: after that line insert:

15 **\*b1931/1.14\*** "SECTION 1810m. 77.25 (21) of the statutes is created to read:

16 77.25 (21) Of transmission facilities or land rights to the transmission  
17 company, as defined in s. 196.485 (1) (ge), under s. 196.485 (5) (b) or (c) or (6) (a) 1.  
18 in exchange for securities, as defined in s. 196.485 (1) (fe)."

19 **\*b1846/1\* 731.** Page 953, line 14: after that line insert:

20 **\*b1846/1\***"SECTION 1810dm. 77.255 of the statutes is amended to read:

21 **77.255 Exemptions from return.** No return is required with respect to  
22 conveyances exempt under s. 77.25 (1), (2r), (3), (4) or (11) from the fee imposed under  
23 s. 77.22. No return is required with respect to conveyances exempt under s. 77.25  
24 (2) unless the transferor is also a lender for the transaction."

1 ✓ **\*b1001/1.5\* 732.** Page 953, line 15: delete lines 15 to 21.

2 ✓ **\*b0718/2.1\* 733.** Page 953, line 21: after that line insert:

3 ✓ **\*b0718/2.1\* "SECTION 1812t.** 77.54 (44) of the statutes is created to read:

4 77.54 (44) The gross receipts from the sale of and the storage, use or other  
5 consumption of materials, supplies and fuel used in the maintenance of railroad  
6 tracks and rights-of-way.”.

7 ✓ **\*b0853/1.1\* 734.** Page 953, line 21: after that line insert:

8 ✓ **\*b0853/1.1\* "SECTION 1812p.** 77.54 (30) (a) 3. of the statutes is amended to  
9 read:

10 77.54 (30) (a) 3. Electricity sold ~~during the months of November, December,~~  
11 ~~January, February, March and April~~ for use in farming, including but not limited to  
12 agriculture, dairy farming, floriculture and horticulture.”.

13 ✓ **\*b1156/2.1\* 735.** Page 953, line 21: after that line insert:

14 ✓ **\*b1156/2.1\* "SECTION 1812Lb.** 77.54 (20) (c) 4m. of the statutes is created to  
15 read:

16 77.54 (20) (c) 4m. Taxable sales do not include food and beverage items under  
17 pars. (b) 4. and (c) 2., and disposable products that are transferred with such items,  
18 that are provided by a restaurant to the restaurant's employe during the employe's  
19 work hours.”.

20 ✓ **\*b1157/2.2\* 736.** Page 953, line 21: after that line insert:

21 ✓ **\*b1157/2.2\* "SECTION 1812Lm.** 77.51 (4) (c) 6. of the statutes is repealed.

22 ✓ **\*b1157/2.2\* SECTION 1812Ln.** 77.52 (2) (a) 1. of the statutes is amended to  
23 read:

1           77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers,  
2 motel operators and other persons furnishing accommodations that are available to  
3 the public, irrespective of whether membership is required for use of the  
4 accommodations, ~~including the furnishing of rooms or lodging through the sale of a~~  
5 ~~time-share property, as defined in s. 707.02 (32),~~ if the use of the rooms or lodging  
6 is not fixed at the time of sale as to the starting day or the lodging unit. In this  
7 subdivision, "transient" means any person residing for a continuous period of less  
8 than one month in a hotel, motel or other furnished accommodations available to the  
9 public. In this subdivision, "hotel" or "motel" means a building or group of buildings  
10 in which the public may obtain accommodations for a consideration, including,  
11 without limitation, such establishments as inns, motels, tourist homes, tourist  
12 houses or courts, lodging houses, rooming houses, summer camps, apartment hotels,  
13 resort lodges and cabins and any other building or group of buildings in which  
14 accommodations are available to the public, except accommodations, including  
15 mobile homes as defined in s. 66.058 (1) (d), rented for a continuous period of more  
16 than one month and accommodations furnished by any hospitals, sanatoriums, or  
17 nursing homes, or by corporations or associations organized and operated  
18 exclusively for religious, charitable or educational purposes provided that no part of  
19 the net earnings of such corporations and associations inures to the benefit of any  
20 private shareholder or individual. In this subdivision, "one month" means a calendar  
21 month or 30 days, whichever is less, counting the first day of the rental and not  
22 counting the last day of the rental.

23           \*~~b1157/2.2~~\* SECTION 1812Lp. 77.52 (2) (a) 2. of the statutes is amended to  
24 read:



1           77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment  
2 or recreational events or places except county fairs, the sale, rental or use of regular  
3 bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies  
4 to players and the furnishing, for dues, fees or other considerations, the privilege of  
5 access to clubs or the privilege of having access to or the use of amusement,  
6 entertainment, athletic or recreational devices or facilities, including, ~~in connection~~  
7 ~~with the sale or use of time share property, as defined in s. 707.02 (32),~~ the sale or  
8 furnishing of use of recreational facilities on a periodic basis or other recreational  
9 rights, including but not limited to membership rights, vacation services and club  
10 memberships.”.

11 ✓ \*b1158/3.1\* **737.** Page 953, line 21: after that line insert:

12 ✓ \*b1158/3.1\* **SECTION 1812np.** 77.54 (20) (c) 6. of the statutes is amended to  
13 read:

14           77.54 (20) (c) 6. For purposes of subd. 1., “premises” shall be construed broadly,  
15 and, by way of illustration but not limitation, shall include the lobby, aisles and  
16 auditorium of a theater or the seating, aisles and parking area of an arena, rink or  
17 stadium or the parking area of a drive-in or outdoor theater. The premises of a  
18 caterer with respect to catered meals or beverages shall be the place where served.  
19 ~~Vending machine premises shall include the room or area in which located~~ Sales from  
20 a vending machine shall be considered sales for off-premises consumption.”.

21 ✓ \*b1892/1.1\* **738.** Page 953, line 21: after that line insert:

22 ✓ \*b1892/1.1\* **SECTION 1812s.** 77.51 (9) (e) of the statutes is amended to read:

23           77.51 (9) (e) ~~An auction which is~~ Five or fewer auctions that are the sale of  
24 personal farm property or household goods and ~~not~~ that are held by the same

1 auctioneer at regular intervals the same location during the year. In this paragraph,  
2 with respect to indoor locations, "location" means a building, except that in the case  
3 of a shopping center or a shopping mall "location" means a store."

4 ✓ \*b1931/1.15\* **739.** Page 953, line 21: after that line insert:

5 ✓ \*b1931/1.15\* **SECTION 1813s.** 77.51 (14g) (fm) of the statutes is created to  
6 read:

7 77.51 (14g) (fm) The transfer of transmission facilities, as defined in s. 196.485  
8 (1) (h), to a transmission company, as defined in s. 196.485 (1) (ge), after the  
9 organizational start-up date, as defined in s. 196.485 (1) (dv), of such company in  
10 exchange for securities, as defined in s. 196.485 (1) (fe);

11 ✓ \*b1931/1.15\* **SECTION 1183v.** 77.54 (44) of the statutes is created to read:

12 77.54 (44) The gross receipts from the collection of public benefits fees that are  
13 charged under s. 16.957 (4) (a) or (5) (a).\*