

1 ***-1256/P4.2*** **SECTION 1608.** 59.69 (3) (b) of the statutes is repealed and
2 recreated to read:

3 59.69 (3) (b) The development plan shall include the master plan, if any, of any
4 city or village, which was adopted under s. 62.23 (2) or (3) and the official map, if any,
5 of such city or village, which was adopted under s. 62.23 (6) in the county, without
6 change.

7 ***-1065/2.1*** **SECTION 1609.** 59.692 (6m) of the statutes is created to read:

8 59.692 (6m) For an amendment to an ordinance enacted under this section that
9 affects an activity that meets all of the requirements under s. 281.165 (1) to (5), the
10 department may not proceed under sub. (6) or (7) (b) or (c), or otherwise review the
11 amendment, to determine whether the ordinance, as amended, fails to meet the
12 shoreland zoning standards.

13 ***-0935/1.2*** **SECTION 1610.** 59.70 (1) of the statutes is amended to read:

14 59.70 (1) **BUILDING AND SANITARY CODES.** The board may enact building and
15 sanitary codes, make necessary rules and regulations in relation thereto and provide
16 for enforcement of the codes, rules and regulations by forfeiture or otherwise. The
17 codes, rules and regulations do not apply within municipalities which have enacted
18 ordinances or codes concerning the same subject matter. "Sanitary code" does not
19 include a private small sewage system ordinance enacted under sub. (5). "Building
20 and sanitary codes" does not include well code ordinances enacted under sub. (6).

21 ***-0935/1.3*** **SECTION 1611.** 59.70 (5) of the statutes is amended to read:

22 59.70 (5) **PRIVATE SMALL SEWAGE SYSTEM ORDINANCE.** (a) Every governmental
23 unit responsible for the regulation of private small sewage systems, as defined under
24 s. 145.01 (5), shall enact an ordinance governing private small sewage systems, as
25 defined in s. 145.01 (~~12~~) (14m), which conforms with the state plumbing code. The

1 ordinance shall apply to the entire area of the governmental unit responsible for the
2 regulation of ~~private~~ small sewage systems, as defined under s. 145.01 (5). After
3 July 1, 1980, no municipality may enact or enforce a ~~private~~ small sewage system
4 ordinance unless it is a governmental unit responsible for the regulation of ~~private~~
5 small sewage systems, as defined under s. 145.01 (5).

6 (b) The governmental unit responsible for the regulation of ~~private~~ small
7 sewage systems, as defined under s. 145.01 (5), shall administer the ~~private~~ small
8 sewage system ordinance under s. 145.20 and the rules promulgated under s. 145.20.

9 ***-0935/1.4* SECTION 1612.** 60.70 (5) of the statutes is amended to read:

10 60.70 (5) “Private sewage system” ~~has the meaning given under s. 145.01 (12)~~
11 means a sewage treatment and disposal system serving a single structure with a
12 septic tank and soil absorption field located on the same parcel as the structure. This
13 term also means an alternative sewage system approved by the department of
14 commerce including a substitute for the septic tank or soil absorption field, a holding
15 tank, a system serving more than one structure or a system located on a different
16 parcel than the structure. A private sewage system may be owned by the property
17 owner or by a special purpose district.

18 ***-0935/1.5* SECTION 1613.** 60.70 (6m) of the statutes is created to read:

19 60.70 (6m) “Small sewage system” has the meaning given in s. 145.01 (14m).

20 ***-0935/1.6* SECTION 1614.** 60.726 (2) of the statutes is amended to read:

21 60.726 (2) If a property owner installed on his or her property a private sewage
22 system, ~~as defined in s. 145.01 (12),~~ that conforms with the state plumbing code,
23 before a town sanitary district that encompasses that property came into existence,
24 that property shall be included in the town sanitary district. If the private sewage
25 system was installed on or after 10 years before May 14, 1992, and if the property

1 owner provides the town sanitary district with any information about the cost of the
2 private sewage system required by the district, the town sanitary district, when the
3 district issues any assessment or charges or imposes property taxes to construct a
4 sewage service system, shall pay or credit the property owner an amount equal to
5 10% of the cost of the private sewage system, less any grants or aids received by the
6 property owner for construction of the private sewage system, multiplied by the
7 number of years of remaining life of the private sewage system. The number of years
8 of remaining life of the private sewage system is equal to 10 minus the number of
9 years that the private sewage system has been in operation.

10 ***-0935/1.7*** SECTION 1615. 60.77 (5) (b) of the statutes is amended to read:

11 60.77 (5) (b) Require the installation of ~~private~~ small sewage systems.

12 ***-0935/1.8*** SECTION 1616. 60.77 (5) (bm) of the statutes is amended to read:

13 60.77 (5) (bm) Require the inspection of ~~private~~ small sewage systems that
14 have been already installed to determine compliance with the state plumbing code
15 and may report violations of the state plumbing code to the governmental unit
16 responsible for the regulation of ~~private~~ small sewage systems for enforcement under
17 s. 145.20.

18 ***-0935/1.9*** SECTION 1617. 60.77 (5) (bs) of the statutes is amended to read:

19 60.77 (5) (bs) Provide direct financial assistance for costs related to the
20 replacement of ~~private~~ small sewage systems, as defined in s. 145.01 (~~12~~) (14m), that
21 are failing.

22 ***-0935/1.10*** SECTION 1618. 60.77 (5) (j) of the statutes is amended to read:

23 60.77 (5) (j) Administer the ~~private~~ small sewage system program if authorized
24 under s. 145.20 (1) (am).

25 ***-1256/P4.3*** SECTION 1619. 62.23 (2) of the statutes is amended to read:

1 62.23 (2) FUNCTIONS. It shall be the function and duty of the commission to
2 make and adopt a master plan for the physical development of the city, including any
3 areas outside of its boundaries which in the commission's judgment bear relation to
4 the development of the city provided, however, that in any county where a regional
5 planning department has been established, areas outside the boundaries of a city
6 may not be included in the master plan without the consent of the county board of
7 supervisors. The master plan, with the accompanying maps, plats, charts and
8 descriptive and explanatory matter, shall show the commission's recommendations
9 for such physical development, and ~~may include, among other things without~~
10 ~~limitation because of enumeration, the general location, character and extent of~~
11 ~~streets, highways, freeways, street grades, roadways, walks, bridges, viaducts,~~
12 ~~parking areas, tunnels, public places and areas, parks, parkways, playgrounds, sites~~
13 ~~for public buildings and structures, airports, pierhead and bulkhead lines,~~
14 ~~waterways, routes for railroads and buses, historic districts, and the general location~~
15 ~~and extent of sewers, water conduits and other public utilities whether privately or~~
16 ~~publicly owned, the acceptance, widening, narrowing, extension, relocation,~~
17 ~~removal, vacation, abandonment or change of use of any of the foregoing public ways,~~
18 ~~grounds, places, spaces, buildings, properties, utilities, routes or terminals, the~~
19 ~~general location, character and extent of community centers and neighborhood~~
20 ~~units, the general character, extent and layout of the replanning of blighted districts~~
21 ~~and slum areas, and a comprehensive zoning plan shall contain at least the elements~~
22 described in s. 66.0295. The commission may from time to time amend, extend or add
23 to the master plan or carry any part or subject matter into greater detail. The
24 commission may adopt rules for the transaction of business and shall keep a record

1 of its resolutions, transactions, findings and determinations, which record shall be
2 a public record.

3 ***-1256/P4.4* SECTION 1620.** 62.23 (3) (b) of the statutes is amended to read:

4 62.23 (3) (b) The commission may adopt the master plan as a whole by a single
5 resolution, or, as the work of making the whole master plan progresses, may from
6 time to time by resolution adopt a part or parts thereof, any such part to correspond
7 ~~generally with one or more of the functional subdivisions of the subject matter of the~~
8 ~~plan elements specified in s. 66.0295.~~ The adoption of the plan or any part,
9 amendment or addition, shall be by resolution carried by the affirmative votes of not
10 less than a majority of all the members of the city plan commission. The resolution
11 shall refer expressly to the ~~maps, descriptive matter,~~ elements under s. 66.0295 and
12 other matters intended by the commission to form the whole or any part of the plan,
13 and the action taken shall be recorded on the adopted plan or part thereof by the
14 identifying signature of the secretary of the commission, and a copy of the plan or
15 part thereof shall be certified to the common council. The purpose and effect of the
16 adoption and certifying of the master plan or part thereof shall be solely to aid the
17 city plan commission and the council in the performance of their duties.

18 ***-1065/2.2* SECTION 1621.** 62.231 (6m) of the statutes is created to read:

19 62.231 (6m) CERTAIN AMENDMENTS TO ORDINANCES. For an amendment to an
20 ordinance enacted under this section that affects an activity that meets all of the
21 requirements under s. 281.165 (1) to (5), the department of natural resources may
22 not proceed under sub. (6), or otherwise review the amendment, to determine
23 whether the ordinance, as amended, fails to meet reasonable minimum standards.

24 ***-1641/P4.1* SECTION 1622.** 66.014 (8) (b) of the statutes is amended to read:

1 66.014 (8) (b) On the basis of the hearing the circuit court shall find if the
2 standards under s. 66.015 are met. If the court finds that the standards are not met,
3 the court shall dismiss the petition. If the court finds that the standards are met the
4 court shall refer the petition to the department and ~~thereupon~~ the department shall
5 determine whether ~~or not~~ the standards under s. 66.016 are met, except that if the
6 incorporation is part of a cooperative boundary agreement under s. 66.023, the
7 department is not required to determine whether the standards under s. 66.016 are
8 met.

9 ***-1641/P4.2*** SECTION 1623. 66.015 (intro.) of the statutes is amended to read:

10 **66.015 Standards to be applied by the circuit court.** (intro.) Before
11 referring the incorporation petition as provided in s. 66.014 (2) to the department,
12 the court shall determine whether the petition meets the formal and signature
13 requirements and shall further find, except as provided in sub. (6), that the following
14 minimum requirements are met:

15 ***-1641/P4.3*** SECTION 1624. 66.015 (5) of the statutes is amended to read:

16 66.015 (5) STANDARDS WHEN NEAR FIRST, SECOND OR THIRD CLASS CITY. Where the
17 proposed boundary of a metropolitan village or city is within 10 miles of the boundary
18 of a city of the first class or 5 miles of a city of the second or third class, the minimum
19 area requirements shall be ~~4~~ 3 and 6 square miles for villages and cities,
20 respectively.

21 ***-1641/P4.4*** SECTION 1625. 66.015 (6) of the statutes is created to read:

22 66.015 (6) INCORPORATION AS PART OF COOPERATIVE PLAN. If an incorporation is
23 part of a cooperative plan under s. 66.023, the court may not consider whether any
24 of the requirements under subs. (1) to (5) are met.

25 ***-0345/P4.1*** SECTION 1626. 66.021 (7) (d) of the statutes is amended to read:

1 66.021 (7) (d) The annexation shall be effective ~~upon enactment of~~ when the
2 annexation ordinance is recorded by the clerk with the register of deeds as provided
3 in sub. (8) (a). The board of school directors in any city of the first class shall not be
4 required to administer the schools in any territory annexed to any such city until
5 July 1 following such annexation.

6 *~~0345/P4.2~~* SECTION 1627. 66.021 (8) (a) of the statutes is amended to read:

7 66.021 (8) (a) The clerk of a city or village which has annexed territory shall
8 file immediately with the secretary of state a certified copy of the ordinance,
9 certificate and plat, and shall send one copy of the ordinance, certificate and plat to
10 each company that provides any utility service in the area that is annexed. The clerk
11 shall also record the ordinance with the register of deeds and file a signed copy of the
12 ordinance with the clerk of any affected school district. ~~Failure to file, record or send~~
13 ~~shall not invalidate the annexation and the duty to file, record or send shall be a~~
14 ~~continuing one.~~ The ordinance that is filed, recorded or sent shall describe the
15 annexed territory and the associated population. The information filed with the
16 secretary of state shall be utilized in making recommendations for adjustments to
17 entitlements under the federal revenue sharing program and distribution of funds
18 under ch. 79. The clerk shall certify annually to the secretary of state and record with
19 the register of deeds a legal description of the total boundaries of the municipality
20 as those boundaries existed on December 1, unless there has been no change in the
21 12 months preceding.

22 *~~0345/P4.3~~* SECTION 1628. 66.021 (11) (a) of the statutes is amended to read:

23 66.021 (11) (a) *Annexations within populous counties.* No annexation
24 proceeding within a county having a population of 50,000 or more shall be valid
25 unless the person causing a notice of annexation to be published under sub. (3) shall

1 within 5 days of the publication mail a copy of the notice, legal description and a scale
2 map of the proposed annexation to the clerk of each municipality affected and the
3 department of administration, except that if the department of administration
4 determines within 5 days of receipt of the documents that the legal description or
5 scale map is illegible, contains errors that prevent the department from ascertaining
6 the territory that is proposed to be annexed or do not conform to generally accepted
7 standards for the preparation of legal descriptions and scale maps the department
8 may refuse acceptance of the documents and the annexation process may not
9 continue. If the refused documents are resubmitted by the proposed annexing city
10 or village to the department of administration not later than 10 days after they have
11 been returned and the department determines that they are legible, accurate and
12 conform to generally accepted standards for the preparation of legal descriptions and
13 scale maps the annexation shall proceed. The department may within ~~20~~ 60 days
14 after receipt of the notice mail to the clerk of the town within which the territory lies
15 and to the clerk of the proposed annexing village or city a notice that in its opinion
16 the annexation is against the public interest. No later than 10 days after mailing the
17 notice, the department shall advise the clerk of the town in which the territory is
18 located and the clerk of the village or city to which the annexation is proposed of the
19 reasons the annexation is against the public interest as defined in par. (c). The
20 annexing municipality shall review the advice before final action is taken.

21 ***-1641/P4.5*** SECTION 1629. 66.023 (title) of the statutes is amended to read:

22 **66.023 (title) Boundary change pursuant to approved cooperative**
23 **plan; incorporation of certain towns.**

24 ***-1641/P4.6*** SECTION 1630. 66.023 (2) (intro.) of the statutes is amended to
25 read:

1 66.023 (2) BOUNDARY CHANGE AUTHORITY. (intro.) Any combination of
2 municipalities may determine the boundary lines between themselves under a
3 cooperative plan that is approved by the department under this section. The
4 cooperative plan may also include the incorporation of all or part of a town into a city
5 or village, as described in sub. (4) (am). No boundary of a municipality may be
6 changed or maintained under this section unless the municipality is a party to the
7 cooperative agreement. The cooperative plan shall provide one or more of the
8 following:

9 *~~1641/P4.7~~* **SECTION 1631.** 66.023 (2) (e) of the statutes is created to read:

10 66.023 (2) (e) The date on which all or part of a town that is a party to the plan
11 is to become incorporated as a city or village and the boundary of the new city or
12 village if it does not include all of the territory of the town from which it was
13 incorporated.

14 *~~1641/P4.8~~* **SECTION 1632.** 66.023 (4) (am) of the statutes is created to read:

15 66.023 (4) (am) *Procedure if cooperative plan includes an incorporation.* 1. For
16 a proposed plan to include an incorporation, the steps contained in ss. 66.014 (1) to
17 (4) and (8) and 66.015 shall be concluded before the start of the hearing under par.
18 (b).

19 2. If the steps described in subd. 1 are concluded before the start of the hearing
20 and if the final cooperative plan is submitted to the department for review under sub.
21 (5), the department shall, as part of its review, consider the effect of the proposed
22 incorporation on the remainder of the town, if any, and on the other parties to the
23 plan.

24 3. The final cooperative plan shall also contain a contingency cooperative plan
25 that will take the place of the final cooperative plan in the event that the proposed

1 incorporation that is part of the final cooperative plan is defeated in the referendum
2 that is described under subd. 4.

3 4. If the department approves a final cooperative plan under sub. (5) that
4 contains an incorporation of all or part of a town, the incorporation may not take
5 effect until it is approved in a referendum that shall be held under s. 66.018. If the
6 majority of votes cast in the referendum is against the incorporation, the contingent
7 cooperative plan shall take the place of the final cooperative plan.

8 ***-1641/P4.9* SECTION 1633.** 66.023 (5) (c) 7. of the statutes is created to read:

9 66.023 (5) (c) 7. If the cooperative plan contains a proposed incorporation, the
10 incorporation is in the public interest. In determining whether the incorporation is
11 in the public interest, the department may apply the standards under s. 66.016.

12 ***-1785/P3.4* SECTION 1634.** 66.023 (7m) of the statutes is amended to read:

13 66.023 (7m) ZONING IN TOWN TERRITORY. If a town is a party to a cooperative plan
14 with a city or village, the town and city or village may agree, as part of the cooperative
15 plan, to authorize the town, city or village to adopt a zoning ordinance under s. 60.61,
16 61.35 or 62.23 for all or a portion of the town territory covered by the plan. The
17 exercise of zoning authority by a town under this subsection is not subject to s. 60.61
18 (3) or 60.62 (3). If a county zoning ordinance applies to the town territory covered
19 by the plan, that ordinance and amendments to it continue until a zoning ordinance
20 is adopted under this subsection. If a zoning ordinance is adopted under this
21 subsection, that zoning ordinance continues in effect after the planning period ceases
22 until a different zoning ordinance for the territory is adopted under other applicable
23 law. This subsection does not affect zoning ordinances adopted under ss. 59.692,
24 87.30 or ~~91.71 to 91.78~~ 91.73 to 91.77.

25 ***-1256/P4.5* SECTION 1635.** 66.0295 of the statutes is created to read:

1 **66.0295 Comprehensive planning.** (1) DEFINITIONS. In this section:

2 (a) “Comprehensive plan” means:

3 1. For a county, a development plan that is prepared or amended under s. 59.69
4 (2) or (3).

5 2. For a city or a village, or for a town that exercises village powers under s.
6 60.22 (3), a master plan that is adopted or amended under s. 62.23 (2) or (3).

7 3. For a regional planning commission, a master plan that is adopted or
8 amended under s. 66.945 (8), (9) or (10).

9 (b) “Local governmental unit” means a city, village, town, county or regional
10 planning commission that may adopt, prepare or amend a comprehensive plan.

11 (2) CONTENTS OF A COMPREHENSIVE PLAN. A comprehensive plan shall contain
12 all of the following elements:

13 (a) *Issues and opportunities element.* Background information on the local
14 governmental unit and a statement of objectives, policies, goals and programs of the
15 local governmental unit to guide the future growth and development of the local
16 governmental unit over a 20-year planning period. Background information shall
17 include population, household and employment forecasts that the local
18 governmental unit uses in developing its plan, and demographic trends, age
19 distribution, educational levels, income levels and employment characteristics that
20 exist within the local governmental unit. The statement may also include similar
21 elements related to federal and state programs and background information on
22 nearby local governmental units that affect the local governmental unit.

23 (b) *Housing element.* A statement of objectives, policies, goals and programs
24 of the local governmental unit to provide an adequate housing supply that meets
25 existing and forecasted housing demand in the local governmental unit and in

1 nearby local governmental units. The statement shall contain a map and shall
2 assess the age, structural, value and occupancy characteristics of the local
3 governmental unit's housing stock. The statement shall also identify specific policies
4 and programs that promote the development of housing for residents of the local
5 governmental unit with all income levels and with various needs, and policies and
6 programs to maintain or rehabilitate the local governmental unit's existing housing
7 stock.

8 (c) *Transportation element.* A map and a statement of objectives, policies, goals
9 and programs to guide the future development of transportation infrastructure and
10 various modes of transportation, including public transportation, transportation
11 systems for persons with disabilities, bicycles, walking, railroads, air transportation,
12 trucking and water transportation. The statement shall compare the local
13 governmental unit's objectives, policies, goals and programs to state and regional
14 transportation plans. The statement shall also identify highways and streets within
15 the local governmental unit by type and applicable transportation plans, including
16 transportation corridor plans, county highway functional and jurisdictional studies,
17 urban area and rural area transportation plans, airport master plans and rail plans
18 that apply in the local governmental unit.

19 (d) *Utilities and community facilities element.* A map and a statement of
20 objectives, policies, goals and programs to guide the future development of utilities
21 and community facilities in the local governmental unit such as sanitary sewer
22 service, stormwater management, water supply, solid waste disposal, on-site
23 wastewater treatment technologies, recycling facilities, parks, telecommunications
24 facilities, power-generating plants and transmission lines, cemeteries, health care
25 facilities, child care facilities and other public facilities, such as police, fire and rescue

1 facilities, libraries, schools and other governmental facilities. The statement shall
2 describe the use and capacity of existing public utilities and community facilities
3 that serve the local governmental unit, shall include an approximate timetable that
4 forecasts the need in the local governmental unit to expand or rehabilitate existing
5 utilities and facilities or to create new utilities and facilities and shall assess future
6 needs for government services in the local governmental unit that are related to such
7 utilities and facilities.

8 (e) *Agricultural, natural and cultural resources element.* A map and a
9 statement of objectives, policies, goals and programs for the conservation, and
10 promotion of the effective management, of natural resources such as groundwater,
11 forests, productive agricultural areas, environmentally sensitive areas, threatened
12 and endangered species, stream corridors, surface water, floodplains, wetlands,
13 wildlife habitat, metallic and nonmetallic mineral resources, parks, open spaces,
14 historic and cultural resources, aesthetic resources, recreational resources and other
15 natural resources.

16 (f) *Economic development element.* A map and a statement of objectives,
17 policies, goals and programs to promote the stabilization, retention or expansion, of
18 the economic base and quality employment opportunities in the local governmental
19 unit, including an analysis of the labor force and economic base of the local
20 governmental unit. The statement shall assess categories or particular types of new
21 businesses and industries that are desired by the local governmental unit. The
22 statement shall assess the local governmental unit's strengths and weaknesses with
23 respect to attracting and retaining businesses and industries, and shall designate an
24 adequate number of sites for such businesses and industries. The statement shall
25 also evaluate, and promote the use of environmentally contaminated sites for

1 commercial or industrial uses. The statement shall also identify county, regional and
2 state economic development programs that apply to the local governmental unit.

3 (g) *Intergovernmental cooperation element.* A map and a statement of
4 objectives, policies, goals and programs for joint planning and decision making with
5 other jurisdictions, including school districts and adjacent local governmental units,
6 for siting and building public facilities and sharing public services. The statement
7 shall analyze the relationship of the local governmental unit to school districts and
8 adjacent local governmental units, and to the region, the state and other
9 governmental units. The statement shall incorporate any plans or agreements to
10 which the local governmental unit is a party under s. 66.023, 66.30 or 66.945. The
11 statement shall identify existing or potential conflicts between the local
12 governmental unit and other governmental units that are specified in this
13 paragraph and describe processes to resolve such conflicts.

14 (h) *Land-use element.* A map and a statement of objectives, policies, goals and
15 programs to guide the future development and redevelopment of public and private
16 property. The statement shall contain a listing of the amount, type, intensity and net
17 density of existing uses of land in the local governmental unit, such as agricultural,
18 residential, commercial, industrial and other public and private uses. The statement
19 shall analyze trends in the supply, demand and price of land, opportunities for
20 redevelopment and existing and potential land-use conflicts. The statement shall
21 contain projections, based on the background information specified in par. (a), for 20
22 years with detailed maps, in 5-year increments, of future residential, agricultural,
23 commercial and industrial land uses including the assumptions of net densities or
24 other spatial assumptions upon which the projections are based. The statement
25 shall also include a series of maps that shows current land uses and future land uses

1 that indicate productive agricultural soils, natural limitations for building site
2 development, floodplains, wetlands and other environmentally sensitive lands, the
3 boundaries of areas to which services of public utilities and community facilities, as
4 those terms are used in par. (d), will be provided in the future, consistent with the
5 timetable described in par. (d), and the general location of future land uses by net
6 density or other classifications.

7 (i) *Implementation element.* A statement of programs and specific actions to
8 be completed in a stated sequence, including proposed changes to any applicable
9 zoning ordinances, official maps, sign regulations, erosion and stormwater control
10 ordinances, historic preservation ordinances, site plan regulations, design review
11 ordinances, building codes, mechanical codes, housing codes, sanitary codes or
12 subdivision ordinances, to implement the objectives, policies, plans and programs
13 contained in pars. (a) to (h). The statement shall describe how each of the elements
14 of the comprehensive plan will be integrated and made consistent with the other
15 elements of the comprehensive plan, and shall include a mechanism to measure the
16 local governmental unit's progress toward achieving all aspects of the
17 comprehensive plan. The statement shall include a process for updating the
18 comprehensive plan. A comprehensive plan under this subsection shall be updated
19 no less than once every 10 years.

20 ***-0030/P4.106* SECTION 1636.** 66.04 (1m) (a) of the statutes is amended to
21 read:

22 66.04 (1m) (a) No city, village or town, family care district under s. 46.2895 or
23 agency or subdivision of a city, village or town may authorize funds for or pay to a
24 physician or surgeon or a hospital, clinic or other medical facility for the performance

1 of an abortion except those permitted under and which are performed in accordance
2 with s. 20.927.

3 ***-0030/P4.107* SECTION 1637.** 66.04 (1m) (b) of the statutes is amended to
4 read:

5 66.04 (1m) (b) No city, village ~~or~~ town, family care district under s. 46.2895 or
6 agency or subdivision of a city, village or town may authorize payment of funds for
7 a grant, subsidy or other funding involving a pregnancy program, project or service
8 if s. 20.9275 (2) applies to the pregnancy program, project or service.

9 ***-0063/1.4* SECTION 1638.** 66.119 (1) (b) 7. c. of the statutes is amended to
10 read:

11 66.119 (1) (b) 7. c. That if the alleged violator makes a cash deposit and does
12 not appear in court, he or she either will be deemed to have tendered a plea of no
13 contest and submitted to a forfeiture, a penalty assessment imposed by s. 165.87, a
14 jail assessment imposed by s. 302.46 (1), a crime laboratories and drug law
15 enforcement assessment imposed by s. 165.755, any applicable consumer
16 information assessment imposed by s. 100.261 and any applicable domestic abuse
17 assessment imposed by s. 973.055 (1) not to exceed the amount of the deposit or will
18 be summoned into court to answer the complaint if the court does not accept the plea
19 of no contest.

20 ***-1265/5.27* SECTION 1639.** 66.119 (1) (b) 7. c. of the statutes is amended to
21 read:

22 66.119 (1) (b) 7. c. That if the alleged violator makes a cash deposit and does
23 not appear in court, he or she either will be deemed to have tendered a plea of no
24 contest and submitted to a forfeiture, a penalty assessment imposed by s. 165.87
25 757.05, a jail assessment imposed by s. 302.46 (1), a crime laboratories and drug law

1 enforcement assessment imposed by s. 165.755 and any applicable domestic abuse
2 assessment imposed by s. 973.055 (1) not to exceed the amount of the deposit or will
3 be summoned into court to answer the complaint if the court does not accept the plea
4 of no contest.

5 ***-0063/1.5* SECTION 1640.** 66.119 (1) (b) 7. d. of the statutes is amended to
6 read:

7 66.119 (1) (b) 7. d. That if the alleged violator does not make a cash deposit and
8 does not appear in court at the time specified, the court may issue a summons or a
9 warrant for the defendant's arrest or consider the nonappearance to be a plea of no
10 contest and enter judgment under sub. (3) (d), or the municipality may commence an
11 action against the alleged violator to collect the forfeiture, the penalty assessment
12 imposed by s. 165.87, the jail assessment imposed by s. 302.46 (1), the crime
13 laboratories and drug law enforcement assessment imposed by s. 165.755, any
14 applicable consumer information assessment imposed by s. 100.261 and any
15 applicable domestic abuse assessment imposed by s. 973.055 (1).

16 ***-1265/5.28* SECTION 1641.** 66.119 (1) (b) 7. d. of the statutes is amended to
17 read:

18 66.119 (1) (b) 7. d. That if the alleged violator does not make a cash deposit and
19 does not appear in court at the time specified, the court may issue a summons or a
20 warrant for the defendant's arrest or consider the nonappearance to be a plea of no
21 contest and enter judgment under sub. (3) (d), or the municipality may commence an
22 action against the alleged violator to collect the forfeiture, the penalty assessment
23 imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime
24 laboratories and drug law enforcement assessment imposed by s. 165.755 and any
25 applicable domestic abuse assessment imposed by s. 973.055 (1).

1 *~~0063/1.6~~* **SECTION 1642.** 66.119 (1) (c) of the statutes is amended to read:

2 66.119 (1) (c) An ordinance adopted under par. (a) shall contain a schedule of
3 cash deposits that are to be required for the various ordinance violations, and for the
4 penalty assessment imposed by s. 165.87, the jail assessment imposed by s. 302.46
5 (1), the crime laboratories and drug law enforcement assessment imposed by s.
6 165.755, any applicable consumer information assessment imposed by s. 100.261
7 and any applicable domestic abuse assessment imposed by s. 973.055 (1), for which
8 a citation may be issued. The ordinance shall also specify the court, clerk of court
9 or other official to whom cash deposits are to be made and shall require that receipts
10 be given for cash deposits.

11 *~~1265/5.29~~* **SECTION 1643.** 66.119 (1) (c) of the statutes is amended to read:

12 66.119 (1) (c) An ordinance adopted under par. (a) shall contain a schedule of
13 cash deposits that are to be required for the various ordinance violations, and for the
14 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.
15 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by
16 s. 165.755 and any applicable domestic abuse assessment imposed by s. 973.055 (1),
17 for which a citation may be issued. The ordinance shall also specify the court, clerk
18 of court or other official to whom cash deposits are to be made and shall require that
19 receipts be given for cash deposits.

20 *~~0063/1.7~~* **SECTION 1644.** 66.119 (3) (a) of the statutes is amended to read:

21 66.119 (3) (a) The person named as the alleged violator in a citation may appear
22 in court at the time specified in the citation or may mail or deliver personally a cash
23 deposit in the amount, within the time and to the court, clerk of court or other official
24 specified in the citation. If a person makes a cash deposit, the person may
25 nevertheless appear in court at the time specified in the citation, provided that the

1 cash deposit may be retained for application against any forfeiture, restitution,
2 penalty assessment, jail assessment, crime laboratories and drug law enforcement
3 assessment ~~or~~ consumer information assessment or domestic abuse assessment that
4 may be imposed.

5 ***-0063/1.8* SECTION 1645.** 66.119 (3) (b) of the statutes is amended to read:

6 66.119 (3) (b) If a person appears in court in response to a citation, the citation
7 may be used as the initial pleading, unless the court directs that a formal complaint
8 be made, and the appearance confers personal jurisdiction over the person. The
9 person may plead guilty, no contest or not guilty. If the person pleads guilty or no
10 contest, the court shall accept the plea, enter a judgment of guilty and impose a
11 forfeiture, the penalty assessment imposed by s. 165.87, the jail assessment imposed
12 by s. 302.46 (1), the crime laboratories and drug law enforcement assessment
13 imposed by s. 165.755, any applicable consumer information assessment imposed by
14 s. 100.261 and any applicable domestic abuse assessment imposed by s. 973.055 (1).
15 If the court finds that the violation meets the conditions in s. 800.093 (1), the court
16 may order restitution under s. 800.093. A plea of not guilty shall put all matters in
17 the case at issue, and the matter shall be set for trial.

18 ***-1265/5.30* SECTION 1646.** 66.119 (3) (b) of the statutes is amended to read:

19 66.119 (3) (b) If a person appears in court in response to a citation, the citation
20 may be used as the initial pleading, unless the court directs that a formal complaint
21 be made, and the appearance confers personal jurisdiction over the person. The
22 person may plead guilty, no contest or not guilty. If the person pleads guilty or no
23 contest, the court shall accept the plea, enter a judgment of guilty and impose a
24 forfeiture, the penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment
25 imposed by s. 302.46 (1), the crime laboratories and drug law enforcement

1 assessment imposed by s. 165.755 and any applicable domestic abuse assessment
2 imposed by s. 973.055 (1). If the court finds that the violation meets the conditions
3 in s. 800.093 (1), the court may order restitution under s. 800.093. A plea of not guilty
4 shall put all matters in the case at issue, and the matter shall be set for trial.

5 ~~*-0063/1.9*~~ SECTION 1647. 66.119 (3) (c) of the statutes is amended to read:

6 66.119 (3) (c) If the alleged violator makes a cash deposit and fails to appear
7 in court, the citation may serve as the initial pleading and the violator shall be
8 considered to have tendered a plea of no contest and submitted to a forfeiture, the
9 penalty assessment imposed by s. 165.87, the jail assessment imposed by s. 302.46
10 (1), the crime laboratories and drug law enforcement assessment imposed by s.
11 165.755, any applicable consumer information assessment imposed by s. 100.261
12 and any applicable domestic abuse assessment imposed by s. 973.055 (1) not
13 exceeding the amount of the deposit. The court may either accept the plea of no
14 contest and enter judgment accordingly or reject the plea. If the court finds the
15 violation meets the conditions in s. 800.093 (1), the court may summon the alleged
16 violator into court to determine if restitution shall be ordered under s. 800.093. If
17 the court accepts the plea of no contest, the defendant may move within 10 days after
18 the date set for the appearance to withdraw the plea of no contest, open the judgment
19 and enter a plea of not guilty if the defendant shows to the satisfaction of the court
20 that the failure to appear was due to mistake, inadvertence, surprise or excusable
21 neglect. If the plea of no contest is accepted and not subsequently changed to a plea
22 of not guilty, no costs or fees may be taxed against the violator, but a penalty
23 assessment, a jail assessment, a crime laboratories and drug law enforcement
24 assessment and, if applicable, a consumer information assessment or a domestic
25 abuse assessment shall be assessed. If the court rejects the plea of no contest, an

1 action for collection of the forfeiture, penalty assessment, jail assessment, crime
2 laboratories and drug law enforcement assessment, any applicable information
3 assessment and any applicable domestic abuse assessment may be commenced. A
4 city, village, town sanitary district or public inland lake protection and rehabilitation
5 district may commence action under s. 66.12 (1) and a county or town may commence
6 action under s. 778.10. The citation may be used as the complaint in the action for
7 the collection of the forfeiture, penalty assessment, jail assessment, crime
8 laboratories and drug law enforcement assessment, any applicable consumer
9 information assessment and any applicable domestic abuse assessment.

10 ***-1265/5.31* SECTION 1648.** 66.119 (3) (c) of the statutes is amended to read:

11 66.119 (3) (c) If the alleged violator makes a cash deposit and fails to appear
12 in court, the citation may serve as the initial pleading and the violator shall be
13 considered to have tendered a plea of no contest and submitted to a forfeiture, the
14 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.
15 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by
16 s. 165.755 and any applicable domestic abuse assessment imposed by s. 973.055 (1)
17 not exceeding the amount of the deposit. The court may either accept the plea of no
18 contest and enter judgment accordingly or reject the plea. If the court finds the
19 violation meets the conditions in s. 800.093 (1), the court may summon the alleged
20 violator into court to determine if restitution shall be ordered under s. 800.093. If
21 the court accepts the plea of no contest, the defendant may move within 10 days after
22 the date set for the appearance to withdraw the plea of no contest, open the judgment
23 and enter a plea of not guilty if the defendant shows to the satisfaction of the court
24 that the failure to appear was due to mistake, inadvertence, surprise or excusable
25 neglect. If the plea of no contest is accepted and not subsequently changed to a plea

1 of not guilty, no costs or fees may be taxed against the violator, but a penalty
2 assessment, a jail assessment, a crime laboratories and drug law enforcement
3 assessment and, if applicable, a domestic abuse assessment shall be assessed. If the
4 court rejects the plea of no contest, an action for collection of the forfeiture, penalty
5 assessment, jail assessment, crime laboratories and drug law enforcement
6 assessment and any applicable domestic abuse assessment may be commenced. A
7 city, village, town sanitary district or public inland lake protection and rehabilitation
8 district may commence action under s. 66.12 (1) and a county or town may commence
9 action under s. 778.10. The citation may be used as the complaint in the action for
10 the collection of the forfeiture, penalty assessment, jail assessment, crime
11 laboratories and drug law enforcement assessment and any applicable domestic
12 abuse assessment.

13 *~~0063/1.10~~* SECTION 1649. 66.119 (3) (d) of the statutes is amended to read:

14 66.119 (3) (d) If the alleged violator does not make a cash deposit and fails to
15 appear in court at the time specified in the citation, the court may issue a summons
16 or warrant for the defendant's arrest or consider the nonappearance to be a plea of
17 no contest and enter judgment accordingly if service was completed as provided
18 under par. (e) or the county, town, city, village, town sanitary district or public inland
19 lake protection and rehabilitation district may commence an action for collection of
20 the forfeiture, penalty assessment, jail assessment and crime laboratories and drug
21 law enforcement assessment, any applicable consumer information assessment and
22 any applicable domestic abuse assessment. A city, village, town sanitary district or
23 public inland lake protection and rehabilitation district may commence action under
24 s. 66.12 (1) and a county or town may commence action under s. 778.10. The citation
25 may be used as the complaint in the action for the collection of the forfeiture, penalty

1 assessment, jail assessment and crime laboratories and drug law enforcement
2 assessment, any applicable consumer information assessment and any applicable
3 domestic abuse assessment. If the court considers the nonappearance to be a plea
4 of no contest and enters judgment accordingly, the court shall promptly mail a copy
5 or notice of the judgment to the defendant. The judgment shall allow the defendant
6 not less than 20 days from the date of the judgment to pay any forfeiture, penalty
7 assessment, jail assessment and crime laboratories and drug law enforcement
8 assessment, any applicable consumer information assessment and any applicable
9 domestic abuse assessment imposed. If the defendant moves to open the judgment
10 within 6 months after the court appearance date fixed in the citation, and shows to
11 the satisfaction of the court that the failure to appear was due to mistake,
12 inadvertence, surprise or excusable neglect, the court shall reopen the judgment,
13 accept a not guilty plea and set a trial date.

14 *~~0063/1.11~~* SECTION 1650. 66.12 (1) (b) of the statutes is amended to read:

15 66.12 (1) (b) Local ordinances, except as provided in this paragraph or ss.
16 345.20 to 345.53, may contain a provision for stipulation of guilt or no contest of any
17 or all violations under those ordinances, and may designate the manner in which the
18 stipulation is to be made and fix the penalty to be paid. When a person charged with
19 a violation for which stipulation of guilt or no contest is authorized makes a timely
20 stipulation and pays the required penalty and pays the penalty assessment imposed
21 by s. 165.87, the jail assessment imposed by s. 302.46 (1), the crime laboratories and
22 drug law enforcement assessment imposed by s. 165.755, any applicable consumer
23 information assessment imposed by s. 100.261 and any applicable domestic abuse
24 assessment imposed by s. 973.055 (1) to the designated official, the person need not
25 appear in court and no witness fees or other additional costs may be taxed unless the

1 local ordinance so provides. A court appearance is required for a violation of a local
2 ordinance in conformity with s. 346.63 (1). The official receiving the penalties shall
3 remit all moneys collected to the treasurer of the city, village, town sanitary district
4 or public inland lake protection and rehabilitation district in whose behalf the sum
5 was paid, except that all jail assessments shall be remitted to the county treasurer,
6 within 20 days after its receipt by him or her; and in case of any failure in the
7 payment, the treasurer may collect the payment of the officer by action, in the name
8 of the office, and upon the official bond of the officer, with interest at the rate of 12%
9 per year from the time when it should have been paid. In the case of the penalty
10 assessment imposed by s. 165.87, the crime laboratories and drug law enforcement
11 assessment imposed by s. 165.755, the driver improvement surcharge imposed by s.
12 346.655 (1), any applicable consumer information assessment imposed by s. 100.261
13 and any applicable domestic abuse assessment imposed by s. 973.055 (1), the
14 treasurer of the city, village, town sanitary district or public inland lake protection
15 and rehabilitation district shall remit to the state treasurer the sum required by law
16 to be paid on the actions so entered during the preceding month on or before the first
17 day of the next succeeding month. The governing body of the city, village, town
18 sanitary district or public inland lake protection and rehabilitation district shall by
19 ordinance designate the official to receive the penalties and the terms under which
20 the official shall qualify.

21 ***-1265/5.32*** SECTION 1651. 66.12 (1) (b) of the statutes is amended to read:
22 66.12 (1) (b) Local ordinances, except as provided in this paragraph or ss.
23 345.20 to 345.53, may contain a provision for stipulation of guilt or no contest of any
24 or all violations under those ordinances, and may designate the manner in which the
25 stipulation is to be made and fix the penalty to be paid. When a person charged with

1 a violation for which stipulation of guilt or no contest is authorized makes a timely
2 stipulation and pays the required penalty and pays the penalty assessment imposed
3 by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime
4 laboratories and drug law enforcement assessment imposed by s. 165.755 and any
5 applicable domestic abuse assessment imposed by s. 973.055 (1) to the designated
6 official, the person need not appear in court and no witness fees or other additional
7 costs may be taxed unless the local ordinance so provides. A court appearance is
8 required for a violation of a local ordinance in conformity with s. 346.63 (1). The
9 official receiving the penalties shall remit all moneys collected to the treasurer of the
10 city, village, town sanitary district or public inland lake protection and rehabilitation
11 district in whose behalf the sum was paid, except that all jail assessments shall be
12 remitted to the county treasurer, within 20 days after its receipt by him or her; and
13 in case of any failure in the payment, the treasurer may collect the payment of the
14 officer by action, in the name of the office, and upon the official bond of the officer,
15 with interest at the rate of 12% per year from the time when it should have been paid.
16 In the case of the penalty assessment imposed by s. ~~165.87~~ 757.05, the crime
17 laboratories and drug law enforcement assessment imposed by s. 165.755, the driver
18 improvement surcharge imposed by s. 346.655 (1) and any applicable domestic abuse
19 assessment imposed by s. 973.055 (1), the treasurer of the city, village, town sanitary
20 district or public inland lake protection and rehabilitation district shall remit to the
21 state treasurer the sum required by law to be paid on the actions so entered during
22 the preceding month on or before the first day of the next succeeding month. The
23 governing body of the city, village, town sanitary district or public inland lake
24 protection and rehabilitation district shall by ordinance designate the official to
25 receive the penalties and the terms under which the official shall qualify.

1 *~~-1265/5.33~~* SECTION 1652. 66.12 (3) (b) of the statutes is amended to read:

2 66.12 (3) (b) All forfeitures and penalties recovered for the violation of any
3 ordinance or bylaw of any city, village, town, town sanitary district or public inland
4 lake protection and rehabilitation district shall be paid into the city, village, town,
5 town sanitary district or public inland lake protection and rehabilitation district
6 treasury for the use of the city, village, town, town sanitary district or public inland
7 lake protection and rehabilitation district, except as otherwise provided in par. (c),
8 sub. (1) (b) and s. ~~165.87~~ 757.05. The judge shall report and pay into the treasury,
9 quarterly, or at more frequent intervals if so required, all moneys collected belonging
10 to the city, village, town, town sanitary district or public inland lake protection and
11 rehabilitation district, which report shall be certified and filed in the office of the
12 treasurer; and the judge shall be entitled to duplicate receipts for such moneys, one
13 of which he or she shall file with the city, village or town clerk or with the town
14 sanitary district or the public inland lake protection and rehabilitation district.

15 *~~-1085/4.4~~* SECTION 1653. 66.285 (4) (f) of the statutes is created to read:

16 66.285 (4) (f) The failure to pay timely due to an occurrence to which s. 893.83
17 applies.

18 *~~-1618/2.4~~* SECTION 1654. 66.299 (3) (a) 1. of the statutes is amended to read:

19 66.299 (3) (a) 1. A local governmental unit shall, to the extent practicable, make
20 purchasing selections using specifications developed by state agencies under s. 16.72
21 (2) (e) to maximize the purchase of products utilizing recycled or recovered materials.

22 *~~-1618/2.5~~* SECTION 1655. 66.299 (4) of the statutes is amended to read:

23 66.299 (4) PURCHASE OF RECYCLABLE MATERIALS. A local governmental unit shall,
24 to the extent practicable, make purchasing selections using specifications prepared
25 by state agencies under s. 16.72 (2) (f).

1 *~~0030/P4.108~~* SECTION 1656. 66.30 (1) (a) of the statutes is amended to read:

2 66.30 (1) (a) In this section “municipality” means the state or any department
3 or agency thereof, or any city, village, town, county, school district, public library
4 system, public inland lake protection and rehabilitation district, sanitary district,
5 farm drainage district, metropolitan sewerage district, sewer utility district, solid
6 waste management system created under s. 59.70 (2), local exposition district
7 created under subch. II of ch. 229, local professional baseball park district created
8 under subch. III of ch. 229, family care district under s. 46.2895, water utility district,
9 mosquito control district, municipal electric company, county or city transit
10 commission, commission created by contract under this section, taxation district or
11 regional planning commission.

12 *~~1006/P2.1~~* SECTION 1657. 66.43 (3) (a) of the statutes is amended to read:

13 66.43 (3) (a) “Blighted area” means any area, including a slum area, in which
14 a majority of the structures are residential or in which there is a predominance of
15 buildings or improvements, whether residential or nonresidential, and which, by
16 reason of dilapidation, deterioration, age or obsolescence, inadequate provision for
17 ventilation, light, air, sanitation, or open spaces, high density of population and
18 overcrowding, environmental pollution or the existence of conditions which
19 endanger life or property by fire and other causes, or any combination of such factors,
20 is conducive to ill health, transmission of disease, infant mortality, juvenile
21 delinquency and crime, and is detrimental to the public health, safety, morals or
22 welfare.

23 *~~1006/P2.2~~* SECTION 1658. 66.43 (3) (be) of the statutes is created to read:

24 66.43 (3) (be) “Environmental pollution” has the meaning given in s. 299.01 (4).

1 *~~-1006/P2.3~~* SECTION 1659. 66.431 (2m) (b) 1. of the statutes is amended to
2 read:

3 66.431 (2m) (b) 1. An area, including a slum area, in which there is a
4 predominance of buildings or improvements, whether residential or nonresidential,
5 which by reason of dilapidation, deterioration, age or obsolescence, inadequate
6 provision for ventilation, light, air, sanitation, or open spaces, high density of
7 population and overcrowding, environmental pollution or the existence of conditions
8 which endanger life or property by fire and other causes, or any combination of such
9 factors is conducive to ill health, transmission of disease, infant mortality, juvenile
10 delinquency, or crime, and is detrimental to the public health, safety, morals or
11 welfare.

12 *~~-1006/P2.4~~* SECTION 1660. 66.431 (2m) (b) 2. of the statutes is amended to
13 read:

14 66.431 (2m) (b) 2. An area which by reason of the presence of a substantial
15 number of substandard, slum, deteriorated or deteriorating structures,
16 predominance of defective or inadequate street layout, faulty lot layout in relation
17 to size, adequacy, accessibility or usefulness, unsanitary or unsafe conditions,
18 deterioration of site or other improvements, diversity of ownership, tax or special
19 assessment delinquency exceeding the fair value of the land, defective or unusual
20 conditions of title, environmental pollution or the existence of conditions which
21 endanger life or property by fire and other causes, or any combination of such factors,
22 substantially impairs or arrests the sound growth of a city, retards the provision of
23 housing accommodations or constitutes an economic or social liability and is a
24 menace to the public health, safety, morals, or welfare in its present condition and
25 use.

1 ***-1006/P2.5*** **SECTION 1661.** 66.431 (2m) (b) 3. of the statutes is amended to
2 read:

3 66.431 (2m) (b) 3. An area which is predominantly open and which because of
4 obsolete platting, diversity of ownership, deterioration of structures or of site
5 improvements, environmental pollution or otherwise, substantially impairs or
6 arrests the sound growth of the community.

7 ***-1006/P2.6*** **SECTION 1662.** 66.431 (2m) (bm) of the statutes is amended to
8 read:

9 66.431 (2m) (bm) “Blighted property” means any property within a city,
10 whether residential or nonresidential, which by reason of dilapidation,
11 deterioration, age or obsolescence, inadequate provisions for ventilation, light, air or
12 sanitation, high density of population and overcrowding, or the existence of
13 conditions which endanger life or property by fire and other causes, or any
14 combination of such factors, is conducive to ill health, transmission of disease, infant
15 mortality, juvenile delinquency or crime, and is detrimental to the public health,
16 safety, morals or welfare, or any property which by reason of faulty lot layout in
17 relation to size, adequacy, accessibility or usefulness, insanitary or unsafe
18 conditions, deterioration of site or other improvements, diversity of ownership, tax
19 or special assessment delinquency exceeding the fair market value of the land,
20 defective or unusual conditions of title, environmental pollution or the existence of
21 conditions which endanger life or property by fire and other causes, or any
22 combination of such factors, substantially impairs or arrests the sound growth of a
23 city, retards the provisions of housing accommodations or constitutes an economic or
24 social liability and is a menace to the public health, safety, morals or welfare in its
25 present condition and use, or any property which is predominantly open and which

1 because of obsolete platting, diversity of ownership, deterioration of structures or of
2 site improvements, environmental pollution or otherwise, substantially impairs or
3 arrests the sound growth of the community.

4 ***-1006/P2.7* SECTION 1663.** 66.431 (2m) (fe) of the statutes is created to read:
5 66.431 (2m) (fe) “Environmental pollution” has the meaning given in s. 299.01
6 (4).

7 ***-1006/P2.8* SECTION 1664.** 66.46 (2) (a) 1. a. of the statutes is amended to
8 read:

9 66.46 (2) (a) 1. a. An area, including a slum area, in which the structures,
10 buildings or improvements, which by reason of dilapidation, deterioration, age or
11 obsolescence, inadequate provision for ventilation, light, air, sanitation, or open
12 spaces, high density of population and overcrowding, environmental pollution or the
13 existence of conditions which endanger life or property by fire and other causes, or
14 any combination of these factors is conducive to ill health, transmission of disease,
15 infant mortality, juvenile delinquency, or crime, and is detrimental to the public
16 health, safety, morals or welfare.

17 ***-1006/P2.9* SECTION 1665.** 66.46 (2) (a) 1. b. of the statutes is amended to
18 read:

19 66.46 (2) (a) 1. b. An area which is predominantly open and which consists
20 primarily of an abandoned highway corridor, as defined in s. 66.431 (2m) (a), or that
21 consists of land upon which buildings or structures have been demolished and which
22 because of obsolete platting, diversity of ownership, deterioration of structures or of
23 site improvements, environmental pollution or otherwise, substantially impairs or
24 arrests the sound growth of the community.

25 ***-0424/1.6* SECTION 1666.** 66.46 (13) of the statutes is amended to read:

1 66.46 (13) REPORT ON EFFECTS AND IMPACT OF TAX INCREMENTAL FINANCING. The
2 department of ~~commerce~~ revenue, in cooperation with other state agencies and local
3 governments, shall make a comprehensive report to the ~~governor and the chief clerk~~
4 ~~of each house of the legislature, for distribution to the legislature under s. 13.172 (2)~~
5 and to the governor, at the beginning of each biennium, beginning with the ~~1977~~
6 2001-03 biennium, as to the effects and impact of tax incremental financing projects
7 socially, economically and financially.

8 *-1007/P9.1* SECTION 1667. 66.462 (1) (c) of the statutes is amended to read:

9 66.462 (1) (c) “Eligible costs” means capital costs, financing costs and
10 administrative and professional service costs for the investigation, removal,
11 containment or monitoring of, or the restoration of soil, air, surface water, sediments
12 or groundwater affected by, environmental pollution, including monitoring costs
13 incurred within 2 years after the date on which the department of natural resources
14 certifies that environmental pollution on the property has been remediated, property
15 acquisition costs, demolition costs including asbestos removal, and removing and
16 disposing of abandoned containers, as defined in s. 292.41 (1), except that for any
17 parcel of land “eligible costs” shall be reduced by any amounts received from persons
18 responsible for the discharge, as defined in s. 292.01 (3), of a hazardous substance
19 on the property to pay for the costs of remediating environmental pollution on the
20 property, by any amounts received, or reasonably expected by the political
21 subdivision to be received, from a local, state or federal program for the remediation
22 of contamination in the district that do not require reimbursement or repayment and
23 by the amount of net gain from the sale of the property by the political subdivision.

24 *-1007/P9.2* SECTION 1668. 66.462 (1) (i) of the statutes is amended to read:

1 66.462 (1) (i) "Period of certification" means a period of not more than ~~16~~ 23
2 years beginning after the department certifies the environmental remediation tax
3 incremental base of a parcel of property under sub. (4) or a period before all eligible
4 costs have been paid, whichever occurs first.

5 *~~-1007/P9.3~~* SECTION 1669. 66.462 (2) of the statutes is amended to read:

6 66.462 (2) USE OF ENVIRONMENTAL REMEDIATION TAX INCREMENTS. A political
7 subdivision that develops, and whose governing body approves, a written proposal
8 to remediate environmental pollution ~~on property owned by the political subdivision~~
9 may use an environmental remediation tax increment to pay the eligible costs of
10 remediating environmental pollution on contiguous parcels of property that is are
11 not part of a tax incremental district created under s. 66.46 and that is owned by the
12 political subdivision at the time of the remediation and then transferred to another
13 person after the property is remediated, as provided in this section, except that a
14 political subdivision may use an environmental remediation tax increment to pay
15 the cost of remediating environmental pollution of groundwater without regard to
16 whether the property above the groundwater is owned by the political subdivision.
17 No political subdivision may submit an application to the department under sub. (4)
18 until the joint review board approves the political subdivision's written proposal
19 under sub. (3).

20 *~~-0772/P1.1~~* SECTION 1670. 66.462 (3) (a) of the statutes is amended to read:

21 66.462 (3) (a) Any political subdivision that seeks to use an environmental
22 remediation tax increment under sub. (2) shall convene a joint review board to review
23 the proposal. The board shall consist of one representative chosen by the school
24 district that has power to levy taxes on the property that is remediated, one
25 representative chosen by the technical college district that has power to levy taxes

1 on the property, one representative chosen by the county that has power to levy taxes
2 on the property that is remediated, one representative chosen by the political
3 ~~subdivision~~ city, village or town that has power to levy taxes on the property that is
4 remediated and one public member. If more than one city, village or town, more than
5 one school district, more than one technical college district or more than one county
6 has the power to levy taxes on the property that is remediated, the unit in which is
7 located property that has the greatest value shall choose that representative to the
8 board. The public member and the board's chairperson shall be selected by a majority
9 of the other board members at the board's first meeting. All board members shall be
10 appointed and the first board meeting held within 14 days after the political
11 subdivision's governing body approves the written proposal under sub. (2).
12 Additional meetings of the board shall be held upon the call of any member. The
13 political subdivision that seeks to act under sub. (2) shall provide administrative
14 support for the board. By majority vote, the board may disband following approval
15 or rejection of the proposal.

16 *~~1007/P9.4~~* **SECTION 1671.** 66.462 (4) (a) of the statutes is amended to read:

17 66.462 (4) (a) The political subdivision submits a statement that it has incurred
18 some eligible costs, and includes with the statement a detailed proposed remedial
19 action plan that contains cost estimates for anticipated eligible costs, with respect
20 to the parcel or contiguous parcels of property and the statement details the purpose
21 and amount of the expenditures already made and includes a dated certificate issued
22 by the department of natural resources that certifies that ~~environmental pollution~~
23 ~~on the parcel of property has been remediated~~ the department of natural resources
24 has approved the site investigation report that relates to the parcel or contiguous

1 parcels in accordance with rules promulgated by the department of natural
2 resources.

3 ***-1193/2.4*** SECTION 1672. 66.504 (2) of the statutes is amended to read:

4 66.504 (2) FACILITIES AUTHORIZED. A municipality may enter into a joint
5 contract with a nonprofit corporation organized for civic purposes and located in the
6 municipality to construct or otherwise acquire, equip, furnish, operate and maintain
7 a facility to be used for municipal and civic activities if a majority of the voters voting
8 in a referendum authorize the municipality to enter into the joint contract. The
9 referendum shall be held at a special election or at a spring primary or election or
10 September primary or general election ~~approve the question of entering into the joint~~
11 ~~contract or, if the municipality is a school district, at the next spring election or~~
12 general election to be held not earlier than 45 days after submittal of the issue or at
13 a special election held on the Tuesday after the first Monday in November in an
14 odd-numbered year if that date occurs not earlier than 45 days after submittal of the
15 issue.

16 ***-0570/P2.1*** SECTION 1673. 66.521 (10) (g) of the statutes is repealed.

17 ***-0935/1.11*** SECTION 1674. 66.88 (11) of the statutes is amended to read:

18 66.88 (11) "Sewerage system" means all facilities of the district for collection,
19 transportation, storage, pumping, treatment and final disposition of sewage.
20 "Sewerage system" does not include any private small sewage system, as defined in
21 s. 145.01 (12) (14m), or any local sewer.

22 ***-0935/1.12*** SECTION 1675. 66.888 (1) (c) 3. a. of the statutes is amended to
23 read:

24 66.888 (1) (c) 3. a. The weight to be given to the need for private small sewage
25 systems, as defined in s. 145.01 (12) (14m), to maintain the public health and welfare

1 in any area located within the district prior to a redefinition of the boundary but
2 located outside the district after any redefinition of the boundary.

3 ***-0866/P4.1* SECTION 1676.** 66.945 (2) (d) of the statutes is created to read:

4 66.945 (2) (d) No regional planning commission that consists of only one county
5 may be created under this subsection after December 31, 2001.

6 ***-0866/P4.2* SECTION 1677.** 66.945 (3) (b) (intro.) of the statutes is amended
7 to read:

8 66.945 (3) (b) (intro.) ~~For~~ Except as provided in par. (bm), for any region which
9 does not include a city of the first class, the membership composition of a regional
10 planning commission shall be in accordance with resolutions approved by the
11 governing bodies of a majority of the local units in the region, and these units shall
12 have in the aggregate at least half the population of the region. For the purposes of
13 this determination a county, part or all of which is within the region, shall be counted
14 as a local unit, but the population of an approving county shall not be counted. In
15 the absence of the necessary approval by the local units, the membership
16 composition of a commission shall be determined as follows:

17 ***-0866/P4.3* SECTION 1678.** 66.945 (3) (bm) of the statutes is created to read:

18 66.945 (3) (bm) The membership composition of a regional planning
19 commission that includes a county that contains a 2nd class city and that is created
20 after December 31, 2001, shall be as provided in par. (a).

21 ***-1256/P4.6* SECTION 1679.** 66.945 (8) (a) of the statutes is amended to read:

22 66.945 (8) (a) The regional planning commission may conduct all types of
23 research studies, collect and analyze data, prepare maps, charts and tables, and
24 conduct all necessary studies for the accomplishment of its other duties; it may,
25 consistent with the elements specified in s. 66.0295, make plans for the physical,

1 social and economic development of the region, and may, consistent with the
2 elements specified in s. 66.0295, adopt by resolution any plan or the portion of any
3 plan so prepared as its official recommendation for the development of the region; it
4 may publicize and advertise its purposes, objectives and findings, and may distribute
5 reports thereon; it may provide advisory services on regional planning problems to
6 the local government units within the region and to other public and private agencies
7 in matters relative to its functions and objectives, and may act as a coordinating
8 agency for programs and activities of such local units and agencies as they relate to
9 its objectives. All public officials shall, upon request, furnish to the regional planning
10 commission, within a reasonable time, such available information as it requires for
11 its work. In general, the regional planning commission shall have all powers
12 necessary to enable it to perform its functions and promote regional planning. The
13 functions of the regional planning commission shall be solely advisory to the local
14 governments and local government officials comprising the region.

15 ***-1256/P4.7*** SECTION 1680. 66.945 (9) of the statutes is amended to read:

16 66.945 (9) PREPARATION OF MASTER PLAN FOR REGION. The regional planning
17 commission shall have the function and duty of making and adopting a master plan
18 for the physical development of the region. The master plan, with the accompanying
19 maps, plats, charts, programs and descriptive and explanatory matter, shall show
20 the commission's recommendations for such physical development and ~~may include,~~
21 ~~among other things without limitation because of enumeration, the general location,~~
22 ~~character and extent of main traffic arteries, bridges and viaducts; public places and~~
23 ~~areas; parks; parkways; recreational areas; sites for public buildings and structures;~~
24 ~~airports; waterways; routes for public transit; and the general location and extent~~
25 ~~of main and interceptor sewers, water conduits and other public utilities whether~~

1 ~~privately or publicly owned; areas for industrial, commercial, residential,~~
2 ~~agricultural or recreational development~~ shall contain at least the elements
3 described in s. 66.0295. The regional planning commission may amend, extend or
4 add to the master plan or carry any part or subject matter into greater detail.

5 ***-1256/P4.8* SECTION 1681.** 66.945 (10) of the statutes is amended to read:

6 66.945 (10) ADOPTION OF MASTER PLAN FOR REGION. The master plan shall be
7 made with the general purpose of guiding and accomplishing a coordinated, adjusted
8 and harmonious development of the region which will, in accordance with existing
9 and future needs, best promote public health, safety, morals, order, convenience,
10 prosperity or the general welfare, as well as efficiency and economy in the process
11 of development. The regional planning commission may adopt the master plan as
12 a whole by a single resolution, or, as the work of making the whole master plan
13 progresses, may by resolution adopt a part or parts thereof, any such part to
14 correspond generally with one or more of the ~~functional subdivisions of the subject~~
15 ~~matter of the plan~~ elements specified in s. 66.0295. The resolution shall refer
16 expressly to the maps, plats, charts, programs and descriptive and explanatory
17 matter, and other matters intended by the regional planning commission to form the
18 whole or any part of the plan, and the action taken shall be recorded on the adopted
19 plan or part thereof by the identifying signature of the chairperson of the regional
20 planning commission and a copy of the plan or part thereof shall be certified to the
21 legislative bodies of the local governmental units within the region. The purpose and
22 effect of adoption of the master plan shall be solely to aid the regional planning
23 commission and the local governments and local government officials comprising the
24 region in the performance of their functions and duties.

25 ***-0282/2.1* SECTION 1682.** 67.04 (5) (b) 2. of the statutes is repealed.

1 ***-1193/2.5*** SECTION 1683. 67.05 (6a) (a) 2. a. of the statutes is amended to
2 read:

3 67.05 (6a) (a) 2. a. Direct the school district clerk to call a ~~special election~~
4 referendum for the purpose of submitting the resolution to the electors for approval
5 or rejection, ~~or direct that the resolution be submitted at the next regularly~~
6 ~~scheduled primary or spring election or general election~~ to be held not earlier than
7 45 days after the adoption of the resolution or at a special election held on the
8 Tuesday after the first Monday in November in an odd-numbered year if that date
9 occurs not earlier than 45 days after the adoption of the resolution. The resolution
10 shall not be effective unless adopted by a majority of the school district electors voting
11 at the referendum.

12 ***-0282/2.2*** SECTION 1684. 67.12 (12) (a) of the statutes is amended to read:

13 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
14 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
15 limited to paying any general and current municipal expense, and refunding any
16 municipal obligations, including interest on them. Each note, plus interest if any,
17 shall be repaid within 10 years after the original date of the note, except that notes
18 issued under this section for purposes of ss. 281.58 and, 281.59, 281.60 and 281.61,
19 or to raise funds to pay a portion of the capital costs of a metropolitan sewerage
20 district, shall be repaid within 20 years after the original date of the note.

21 ***-1856/1.3*** SECTION 1685. 67.12 (12) (a) of the statutes is amended to read:

22 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
23 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
24 limited to paying any general and current municipal expense, and refunding any
25 municipal obligations, including interest on them. Each note, plus interest if any,

1 shall be repaid within 10 years after the original date of the note, except that notes
2 issued under this section for purposes of ss. 145.245 (12m), 281.58 and 281.59, or to
3 raise funds to pay a portion of the capital costs of a metropolitan sewerage district,
4 shall be repaid within 20 years after the original date of the note.

5 ***-0030/P4.109* SECTION 1686.** 69.30 (1) (am) of the statutes is created to read:

6 69.30 (1) (am) “Family care district” has the meaning given in s. 46.2805 (5).

7 ***-0030/P4.110* SECTION 1687.** 69.30 (2) of the statutes is amended to read:

8 69.30 (2) A financial institution, state agency, county department, Wisconsin
9 works agency ~~or~~, service office or family care district or an employe of a financial
10 institution, state agency, county department, Wisconsin works agency ~~or~~, service
11 office or family care district is not subject to s. 69.24 (1) (a) for copying a certified copy
12 of a vital record for use by the financial institution, state agency, county department,
13 Wisconsin works agency ~~or~~, service office or family care district, including use under
14 s. 45.36 (4m), if the copy is marked “FOR ADMINISTRATIVE USE”.

15 ***-0030/P4.111* SECTION 1688.** 70.11 (2) of the statutes is amended to read:

16 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
17 Property owned by any county, city, village, town, school district, technical college
18 district, public inland lake protection and rehabilitation district, metropolitan
19 sewerage district, municipal water district created under s. 198.22, joint local water
20 authority created under s. 66.0735, family care district under s. 46.2895 or town
21 sanitary district; lands belonging to cities of any other state used for public parks;
22 land tax–deeded to any county or city before January 2; but any residence located
23 upon property owned by the county for park purposes which is rented out by the
24 county for a nonpark purpose shall not be exempt from taxation. Except as to land
25 acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after

1 August 17, 1961, to any such governmental unit or for its benefit while the grantor
2 or others for his or her benefit are permitted to occupy the land or part thereof in
3 consideration for the conveyance. Leasing the property exempt under this
4 subsection, regardless of the lessee and the use of the leasehold income, does not
5 render that property taxable.

6 ***-1220/2.1*** SECTION 1689. 70.11 (35) of the statutes is amended to read:

7 70.11 (35) CULTURAL AND ARCHITECTURAL LANDMARKS. Property described in s.
8 234.935 (1), 1997 stats.

9 ***-0192/1.6*** SECTION 1690. 70.114 (1) (c) of the statutes is amended to read:

10 70.114 (1) (c) "Land" means state forests, as defined in s. 28.02 (1), that are
11 acquired after December 31, 1991, state parks that are acquired after
12 December 31, 1991, under s. 27.01 and other areas that are acquired after
13 December 31, 1991, under s. 23.09 (2) (d), 23.091, 23.0912, 23.27, 23.29, 23.293,
14 23.31 or 29.749 (1).

15 ***-0770/3.1*** SECTION 1691. 70.36 (1m) of the statutes is amended to read:

16 70.36 (1m) Any person, firm or corporation that fails to include information on
17 property that is exempt under s. 70.11 (39) on the report under s. 70.35 shall forfeit
18 \$10 for every \$100 \$1,000 or major fraction thereof that is not reported.

19 ***-2023/1.2*** SECTION 1692. 70.64 (1) (title) of the statutes is amended to read:

20 70.64 (1) (title) BY ~~TAX APPEALS COMMISSION~~ THE DEPARTMENT

21 ***-2023/1.3*** SECTION 1693. 70.64 (1) of the statutes is renumbered 70.64 (1) (b)
22 and amended to read:

23 70.64 (1) (b) The assessment and determination of the relative value of taxable
24 general property in any county or taxation district, made by the department of
25 revenue under s. 70.57, may be reviewed, and a redetermination of the value of such

1 property may be made by the ~~tax appeals commission~~ department, upon appeal by
2 the county or taxation district. The filing of ~~such an~~ appeal in the manner provided
3 in this section by any county or taxation district shall impose upon the ~~commission~~
4 department the duty, under the powers conferred upon it by s. ~~73.01(4)(a)~~ 73.03, to
5 review the assessment complained of. If, in its judgment based upon the testimony,
6 evidence and record made on the ~~preliminary hearing of such~~ appeal, the ~~commission~~
7 department finds ~~such an~~ assessment to be unequal and discriminatory, it shall
8 determine to correct ~~such the~~ assessment to bring it into substantial compliance with
9 law. ~~Except as provided in this section, the appeal shall be taken and such review~~
10 ~~and redetermination shall be made as provided in ss. 73.01 and 73.015 and under the~~
11 ~~rules governing the procedure of the commission.~~

12 *~~2023/1.4~~* SECTION 1694. 70.64 (1) (a) of the statutes is created to read:

13 70.64 (1) (a) In this section, “department” means the department of revenue.

14 *~~2023/1.5~~* SECTION 1695. 70.64 (2) of the statutes is amended to read:

15 70.64 (2) AUTHORIZATION OF APPEALS. To authorize ~~such an~~ appeal ~~to the~~
16 department, an order or resolution directing the same to be taken shall be adopted
17 by the governing body of the county or taxation district taking the appeal at a lawful
18 meeting of the governing body. ~~When~~ After an appeal ~~shall have been~~ is authorized
19 ~~the prosecution of it shall be in charge of by the governing body of a county or taxation~~
20 district, the chairperson of the county board or the county administrator, or ~~of the~~
21 chairperson, mayor or president of the taxation district taking the appeal shall
22 prosecute the appeal unless otherwise directed by the governing body of the county
23 or taxation district taking the appeal. The officers or committee in charge of the
24 appeal may employ attorneys to conduct the appeal. After authorizing an appeal as
25 provided in this subsection, any 2 or more taxation districts in the same county or

1 any 2 or more school districts located in whole or in part in the same county may join
2 in taking and prosecuting an appeal.

3 ***-2023/1.6* SECTION 1696.** 70.64 (3) (intro.) of the statutes is amended to read:

4 70.64 (3) FORM OF APPEAL. (intro.) To accomplish an appeal there shall be filed
5 with the ~~tax appeals commission~~ department on or before October 15 an appeal in
6 writing setting forth:

7 ***-2023/1.7* SECTION 1697.** 70.64 (3) (a) of the statutes is amended to read:

8 70.64 (3) (a) That the county or taxation district, naming the same, appeals to
9 the ~~tax appeals commission~~ department from the assessment made by the
10 department of revenue under s. 70.57, specifying the date of such assessment.

11 ***-2023/1.8* SECTION 1698.** 70.64 (4) of the statutes is amended to read:

12 70.64 (4) CERTIFIED COPIES. Upon the filing of such an appeal, the clerk of the
13 county or taxation district, without delay, shall prepare certified copies of ~~it~~ the
14 appeal, together with certified copies of the value established by the department of
15 revenue from which the appeal is taken and a complete list showing the clerk of each
16 taxation district within the county and the post-office address of each. The clerk
17 shall mail by certified mail 4 sets of certified copies ~~to the tax appeals commission~~
18 ~~and one set of the copies~~ to the department of revenue, and one set each to the county
19 clerk and the clerk of each taxation district within the county.

20 ***-2023/1.9* SECTION 1699.** 70.64 (5) of the statutes is amended to read:

21 70.64 (5) APPEARANCE. ~~Not later than~~ Within 30 days after the clerk of the
22 county or taxation district has mailed the certified copies under sub. (4), unless the
23 time is extended by order of the ~~tax appeals commission~~ department, any county,
24 town, city or village ~~may cause an appearance to be entered in its behalf before the~~
25 ~~commission in support of~~ or municipality may file a verified petition with the

1 department under sub. (3) and have the department enter an appearance on its
2 behalf supporting the appeal and uniting with the appellant for the relief demanded;
3 ~~and by verified petition or statement showing grounds therefor.~~ Any county or
4 municipality may apply for other or further review and redetermination than that
5 demanding in the appeal by filing a verified petition with the department under sub.
6 (3) that specifies the grounds for other or further review and redetermination.
7 ~~Within the same time the 30 days from the date on which the clerk of a county or~~
8 ~~taxation district mailed certified copies under sub. (4), a county, town, city or village~~
9 ~~in the county may in the same manner have its appearance entered in opposition to~~
10 ~~or municipality may file a verified petition with the department under sub. (3) and~~
11 ~~have the department enter an appearance in its behalf opposing the appeal and to~~
12 ~~the relief demanded. Such Petitions and appearances under this subsection shall be~~
13 ~~authorized in the manner for authorizing an appeal as provided under sub. (2). When~~
14 ~~so authorized the interests of the county, town, city or village authorizing it shall be~~
15 ~~in the charge of~~ After a petition or appearance is authorized under sub. (2), the
16 chairperson, administrator, mayor or president thereof of the county or municipality
17 that made the authorization under sub. (2) shall protect the county's or
18 municipality's interests in the appeal and may employ an attorney to protect the
19 county's or municipality's interests unless otherwise directed by the governing body
20 authorizing such a petition or appearance; and attorneys may be employed in that
21 behalf. In such appearances any under sub. (2). Any 2 or more of the towns, cities
22 and villages municipalities of the a county may join in a petition or appearance if
23 united in support of or in opposition to the supporting or opposing an appeal. Four
24 copies of each appearance, or petition or statement mentioned in under this
25 subsection shall be filed in the offices of the tax appeals commission and a copy of

1 each mailed by certified mail to with the department of revenue, and a copy of each
2 appearance or petition shall be sent by certified mail to the county clerk, and to the
3 clerk of each ~~town, city and village~~ municipality within the county, and a copy to the
4 attorney authorized to appear on behalf of the county or ~~any town, city or village~~ on
5 behalf of any municipality within the county.

6 ***-2023/1.10*** SECTION 1700. 70.64 (6) of the statutes is amended to read:

7 70.64 (6) HEARING. As soon as practicable, the ~~commission~~ department shall
8 set a time and place for ~~preliminary~~ the hearing of such ~~an~~ appeal. At least 10 days
9 before the time set for such ~~a~~ hearing, the ~~commission~~ department shall ~~cause~~ send
10 notice ~~thereof to be mailed~~ of the hearing by certified mail to the county clerk and to
11 the attorney or the clerk of each ~~town, city and village~~ municipality in whose behalf
12 an appearance has been entered in the ~~matter of~~ such appeal, and to the clerk of each
13 interested town, city or village ~~which~~ that has not appeared, and ~~mail a like~~ notice
14 to the clerk of the taxation district taking such ~~the~~ appeal and to the department of
15 revenue. ~~The department of revenue shall be prepared to present to the commission~~
16 ~~at such time during the course of the hearings as the commission requires, the full~~
17 ~~value of all property subject to general property taxation in each town, village and~~
18 ~~city of the county, as determined by the department according to s. 70.57 (1) or in the~~
19 ~~case of a complaint by a taxation district under a county assessor such information~~
20 ~~as the department has in its possession. Said. The department may adjourn and~~
21 ~~reschedule the hearing may be adjourned, in the discretion of the tax appeals~~
22 ~~commission of an appeal, as often and to such times and places as may be necessary~~
23 ~~in order to determine the facts. If satisfied that no substantial injustice has been~~
24 ~~done in the~~ appealed taxation district assessment ~~appealed from, the commission~~
25 department in its discretion may dismiss such ~~the~~ appeal. If satisfied that

1 substantial injustice has been done in the appealed taxation district assessment, the
2 ~~commission~~ department shall ~~determine~~ to revalue any or all of the taxation districts
3 in the county, ~~which it deems as necessary, in a manner which in its judgment is best~~
4 ~~calculated~~ to secure substantial justice.

5 ***-2023/1.11* SECTION 1701.** 70.64 (7) of the statutes is amended to read:

6 70.64 (7) REDETERMINATION. ~~The commission~~ After a hearing under sub. (6), the
7 department shall ~~then proceed to~~ redetermine the value of the taxable general
8 property in such any of the taxation districts in the county as it ~~deems~~ necessary. ~~It~~
9 ~~may include in such redetermination other taxation districts than first determined~~
10 ~~upon and may include all of the taxation districts in said county, if at any time during~~
11 ~~the progress of its investigations or revaluations it is satisfied that such course is~~
12 ~~necessary in order to accomplish substantial justice and to secure the relative~~
13 ~~equality as between~~ of the value of the taxable general property in all of the taxation
14 ~~districts in such the county. It~~ The department shall ~~make careful investigation of~~
15 ~~redetermine~~ the value of the taxable general property in ~~the several a~~ taxation
16 ~~districts to which such review and redetermination shall extend, in any manner~~
17 ~~which in its judgment is best calculated~~ district to obtain the fair, full value of such
18 the property. ~~The commission~~ department may employ such and fix the
19 compensation of experts and other assistants as ~~may be~~ that are necessary, ~~and fix~~
20 ~~their compensation for a redetermination of the value of taxable general property~~
21 under this subsection. ~~In making such investigations redetermining the value of~~
22 taxable general property under this subsection, ~~the commission~~ department and all
23 persons employed ~~therein~~ by the ~~commission~~ department shall have all the authority
24 possessed by of assessors so far as applicable, including the authority to administer
25 oaths and to examine property owners and witnesses under oath as to the quantity

1 and value of the property subject to assessment belonging to any person or within
2 any taxation district to which the investigation shall extend redetermination under
3 this subsection.

4 ***-2023/1.12*** SECTION 1702. 70.64 (8) of the statutes is repealed.

5 ***-2023/1.13*** SECTION 1703. 70.64 (9) of the statutes is amended to read:

6 70.64 (9) TESTIMONY. The ~~tax appeals commission~~ department may take
7 testimony under subs. (6) and (7). Witnesses summoned at the instance of said
8 ~~commission by the department~~ shall be compensated at the rates provided by law for
9 witnesses in courts of record, the same to be audited and paid the same as other
10 claims against the state, upon the certificate of ~~said commission.~~ If any property
11 owner or other ~~the department.~~ Any person makes any false statement who testifies
12 falsely to said commission the department or to any person employed by it upon the
13 department about any matter under investigation ~~that person~~ under this section
14 shall be subject to all the forfeitures and penalties imposed by law for false
15 statements to assessors and boards of review under s. 70.36.

16 ***-2023/1.14*** SECTION 1704. 70.64 (10) of the statutes is amended to read:

17 70.64 (10) DETERMINATION. The ~~tax appeals commission~~ department shall
18 make its a determination upon such an appeal without unreasonable delay and shall
19 file a copy thereof of its determination in the office of the county clerk and mail by
20 certified mail a like copy to the ~~department of revenue and~~ of its determination to the
21 clerk and attorney of the taxation district appealing, and a copy to the clerk and
22 attorney of each taxation district ~~having that appeared at the hearing of the appeal.~~
23 In ~~such~~ its determination the ~~commission~~ department shall set forth the relative
24 value of the taxable general property in each town, city and village municipality of
25 ~~such~~ the county as found by them, and what the sum, if any, that shall be added to

1 or deducted from the aggregate value of taxable property in each ~~such~~ taxation
2 district as ~~fixed in the determination of the department of revenue from which such~~
3 ~~appeal was taken in order~~ to produce a relatively just and equitable taxation district
4 assessment. ~~Such determination shall be final~~ A determination by the department
5 under this section may be appealed to the tax appeals commission under s. 73.01 (5).

6 ***-2023/1.15*** SECTION 1705. 70.64 (11) of the statutes is amended to read:

7 70.64 (11) COMPUTATION. The ~~department's~~ determination of ~~the commission~~
8 ~~under sub. (10)~~ shall not affect the validity of taxes apportioned ~~in accordance with~~
9 ~~according to the appealed~~ taxation district assessment ~~from which such appeal was~~
10 ~~taken; but if it is determined. If the department determines~~ upon such appeal that
11 ~~such a~~ taxation district assessment is relatively unequal, ~~such inequality shall be~~
12 ~~remedied and compensated~~ the department shall remedy the inequality in the
13 apportionment of state and county taxes in ~~such~~ the county of the taxation district
14 in the next apportionment following the ~~department's~~ determination of ~~said~~
15 ~~commission in the following manner: under sub. (10).~~ Each town, city and village
16 ~~whose municipality where the department determined that a valuation in such a~~
17 ~~taxation district assessment was determined by said commission to be relatively too~~
18 ~~high shall be credited a sum equal to the amount of taxes charged to it upon such~~
19 ~~based on the~~ unequal assessment in excess of the amount ~~equitably chargeable~~
20 ~~thereto of taxes charged to it~~ according to the ~~department's~~ determination of the
21 ~~commission; and each town, city and village whose~~ under sub. (10). Each
22 municipality where the department determined that a valuation in such a taxation
23 ~~district assessment was determined by said commission to be relatively too low shall~~
24 ~~be charged, in addition to all other taxes, a sum equal to the difference between the~~
25 ~~amount of taxes charged thereto upon such to it based on the~~ unequal assessment

1 and the amount ~~which should have been~~ of taxes charged thereto to it according to
2 the department's determination ~~of the commission~~ under sub. (10). The department
3 ~~of revenue~~ shall aid the county clerk in making the proper computations.

4 ***-2023/1.16* SECTION 1706.** 70.64 (12) of the statutes is amended to read:

5 70.64 (12) EXPENSES. The ~~tax appeals commission~~ department shall transmit
6 to the county clerk of the county where an appeal under this section originated, with
7 its determination ~~on such appeal~~ under sub. (10), a statement of all expenses
8 incurred therein ~~by or at the instance of the commission, which~~ the department to
9 hear and investigate an appeal under this section. The statement shall include the
10 actual expenses of the ~~commission~~ department and of the regular employes of the
11 ~~commission~~ department, the compensation and actual expenses of all other persons
12 employed by it the department under sub. (7) and the fees of officers employed and
13 witnesses summoned ~~at its instance~~. A by the department. The department shall
14 file a duplicate of such the statement shall be filed in the office of submitted under
15 this subsection with the department of administration. ~~Such~~ The expenses
16 contained in a statement under this subsection shall be audited upon the certificate
17 of the ~~commission~~ department of revenue, and paid out of the state treasury, in the
18 first instance, as other claims against the state are audited and paid. The amount
19 of ~~such~~ the expenses shall be a special charge against ~~such~~ the county where an
20 appeal under this section originated and shall be included in the next apportionment
21 and certification of state taxes and charges, and collected from ~~such~~ the county, as
22 other special charges are certified and collected. Unless otherwise directed by the
23 ~~commission~~ department of revenue in its determination upon ~~such~~ appeal, the
24 county clerk, in the next apportionment of state and county taxes, shall apportion the
25 amount of ~~such~~ special charges to ~~and among the towns, cities and villages in such~~

1 ~~the municipalities in the county whose where~~ relative valuations were increased in
2 the ~~department of revenue's determination of the commission under sub. (10)~~ in
3 proportion to the amount of ~~such the~~ increase in each of them respectively. The
4 apportionment of ~~such~~ expenses included in the statement under this subsection
5 shall be set forth in the ~~department of revenue's determination of the commission~~
6 under sub. (10). The amount ~~se~~ of expenses apportioned to each ~~such town, city and~~
7 village municipality shall be charged upon its tax roll and shall be collected and paid
8 over to the county treasurer as other state taxes and special charges are collected and
9 paid.

10 *~~2023/1.17~~* SECTION 1707. 70.75 (6) of the statutes is created to read:

11 70.75 (6) REVIEW. Review of the reassessments of the department under this
12 section shall be by appeal to the tax appeals commission under s. 73.01 (5).

13 *~~2023/1.18~~* SECTION 1708. 70.85 (4) (c) of the statutes is amended to read:

14 70.85 (4) (c) Appeal of the determination of the department of revenue shall be
15 by an ~~action for certiorari in the circuit court of the county in which the property is~~
16 located appeal to the tax appeals commission under s. 73.01 (5).

17 *~~1917/P8.1~~* SECTION 1709. 71.01 (16) of the statutes is amended to read:

18 71.01 (16) "Wisconsin taxable income" of natural persons means Wisconsin
19 adjusted gross income less the Wisconsin standard deduction, less the personal
20 exemption described under s. 71.05 (23), with losses, depreciation, recapture of
21 benefits, offsets, depletion, deductions, penalties, expenses and other negative
22 income items determined according to the manner that income is or would be
23 allocated, except that the negative income items on individual or separate returns
24 for net rents and other net returns which are marital property attributable to the

1 investment, rental, licensing or other use of nonmarital property shall be allocated
2 to the owner of the property.

3 ***-1837/3.1* SECTION 1710.** 71.04 (4) of the statutes is amended to read:

4 71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. Nonresident
5 individuals and nonresident estates and trusts engaged in business within and
6 without the state shall be taxed only on such income as is derived from business
7 transacted and property located within the state. The amount of such income
8 attributable to Wisconsin may be determined by an allocation and separate
9 accounting thereof, when the business of such nonresident individual or nonresident
10 estate or trust within the state is not an integral part of a unitary business, but the
11 department of revenue may permit an allocation and separate accounting in any case
12 in which it is satisfied that the use of such method will properly reflect the income
13 taxable by this state. In all cases in which allocation and separate accounting is not
14 permissible, the determination shall be made in the following manner: for all
15 businesses except financial organizations, public utilities, railroads, sleeping car
16 companies and car line companies there shall first be deducted from the total net
17 income of the taxpayer the part thereof (less related expenses, if any) that follows the
18 situs of the property or the residence of the recipient. The For taxable years ending
19 on or before December 31, 1999, the remaining net income shall be apportioned to
20 Wisconsin this state by use of an apportionment fraction composed of a sales factor
21 representing 50% of the fraction, a property factor representing 25% of the fraction
22 and a payroll factor representing 25% of the fraction. For taxable years beginning
23 on or after January 1, 2000, the remaining net income shall be apportioned to this
24 state by use of an apportionment fraction composed of the sales factor under sub. (7).

25 ***-1837/3.2* SECTION 1711.** 71.04 (5) (intro.) of the statutes is amended to read:

1 71.04 (5) PROPERTY FACTOR. (intro.) For purposes of sub. (4) and for taxable
2 years ending on or before December 31, 1999:

3 ***-1837/3.3*** SECTION 1712. 71.04 (6) (intro.) of the statutes is amended to read:

4 71.04 (6) PAYROLL FACTOR. (intro.) For purposes of sub. (4) and for taxable years
5 ending on or before December 31, 1999:

6 ***-1837/3.4*** SECTION 1713. 71.04 (7) (d) of the statutes is amended to read:

7 71.04 (7) (d) Sales, other than sales of tangible personal property, are in this
8 state if the income-producing activity is performed in this state. If the
9 income-producing activity is performed both in and outside this state the sales shall
10 be divided between those states having jurisdiction to tax such business in
11 proportion to the direct costs of performance incurred in each such state in rendering
12 this service. Services performed in states which do not have jurisdiction to tax the
13 business shall be deemed to have been performed in the state to which compensation
14 is allocated by sub. (6). This paragraph does not apply to taxable years beginning
15 after December 31, 1999.

16 ***-1837/3.5*** SECTION 1714. 71.04 (7) (dc) of the statutes is created to read:

17 71.04 (7) (dc) For taxable years beginning after December 31, 1999, sales,
18 rents, royalties, and other income from real property, and the receipts from the lease
19 or rental of tangible personal property, are attributed to the state in which the
20 property is located.

21 ***-1837/3.6*** SECTION 1715. 71.04 (7) (dg) of the statutes is created to read:

22 71.04 (7) (dg) For taxable years beginning after December 31, 1999, receipts
23 from the lease or rental of moving property including but not limited to motor
24 vehicles, rolling stock, aircraft, vessels, or mobile equipment are included in the

1 numerator of the sales factor under par. (a) to the extent that the property is used
2 in this state. The use of moving property in this state is determined as follows:

3 1. A motor vehicle is used in this state if it is registered in this state and used
4 wholly in this state.

5 2. The use of rolling stock in this state is determined by multiplying the receipts
6 from the lease or rental of the rolling stock by a fraction having as a numerator the
7 miles traveled within this state by the leased or rented rolling stock and having as
8 a denominator the total miles traveled by the leased or rented rolling stock.

9 3. The use of an aircraft in this state is determined by multiplying the receipts
10 from the lease or rental of the aircraft by a fraction having as a numerator the
11 number of landings of the aircraft in this state and having as a denominator the total
12 number of landings anywhere of the aircraft.

13 4. The use of a vessel, mobile equipment or other mobile property in this state
14 is determined by multiplying the receipts from the lease or rental of the property by
15 a fraction having as a numerator the number of days in the taxable year that the
16 vessel, mobile equipment or other mobile property was in this state and having as
17 a denominator the number of days in the taxable year that the vessel, mobile
18 equipment or other mobile property was rented or leased.

19 ***-1837/3.7* SECTION 1716.** 71.04 (7) (dn) of the statutes is created to read:

20 71.04 (7) (dn) 1. For taxable years beginning after December 31, 1999, royalties
21 and other income received for the use of intangible property are attributed to the
22 state where the purchaser uses the intangible property. If intangible property is used
23 in more than one state, the royalties and other income received for the use of the
24 intangible property shall be apportioned to this state according to the portion of the
25 intangible property's use in this state. If the portion of intangible property's use in

1 this state cannot be determined, the royalties and other income received for the use
2 of the intangible property shall be excluded from the numerator and the denominator
3 of the sales factor under par. (a). Intangible property is used in this state if a
4 purchaser uses the intangible property or uses the rights to intangible property in
5 the regular course of the purchaser's business in this state, regardless of where the
6 purchaser's customers are located.

7 2. For taxable years beginning after December 31, 1999, sales of intangible
8 property are attributed to the state where a purchaser uses the intangible property.
9 If intangible property is used in more than one state, the sales of the intangible
10 property shall be apportioned to this state according to the portion of the intangible
11 property's use in this state. If the portion of intangible property's use in this state
12 cannot be determined, the sales of the intangible property shall be excluded from the
13 numerator and the denominator of the sales factor under par. (a). Intangible
14 property is used in this state if a purchaser uses the intangible property in the
15 regular course of the purchaser's business in this state, regardless of where the
16 purchaser's customers are located.

17 ***-1837/3.8* SECTION 1717.** 71.04 (7) (dr) of the statutes is created to read:

18 71.04 (7) (dr) For taxable years beginning after December 31, 1999, receipts
19 from the performance of services are attributed to the state where the purchaser
20 received the benefit of the services. If a purchaser receives the benefit of a service
21 in more than one state, the receipts from the performance of the service are included
22 in the numerator of the sales factor under par. (a) according to the portion of the
23 benefit of the service received in this state. If the state where a purchaser received
24 the benefit of a service cannot be determined, the benefit of a service is received in
25 the state where the purchaser, in the regular course of the purchaser's business,

1 ordered the service. If the state where a purchaser ordered a service cannot be
2 determined, the benefit of the service is received in the state where the purchaser,
3 in the regular course of the purchaser's business, receives a bill for the service.

4 ***-1220/2.2* SECTION 1718.** 71.05 (1) (c) 2. of the statutes is amended to read:

5 71.05 (1) (c) 2. The Wisconsin housing and economic development authority, if
6 the bonds are to fund a loan under s. 234.935, 1997 stats.

7 ***-0575/P3.1* SECTION 1719.** 71.05 (6) (a) 12. of the statutes is amended to read:

8 71.05 (6) (a) 12. ~~All alimony deducted for federal income tax purposes and paid~~
9 ~~while the individual paying the alimony was a nonresident of this state; all~~ All
10 penalties for early withdrawals from time savings accounts and deposits deducted
11 for federal income tax purposes and paid while the individual charged with the
12 penalty was a nonresident of this state; ~~all repayments of supplemental~~
13 ~~unemployment benefit plan payments deducted for federal income tax purposes and~~
14 ~~made while the individual making the repayment was a nonresident of this state; all~~
15 reforestation expenses related to property not in this state, deducted for federal
16 income tax purposes and paid while the individual paying the expense was not a
17 resident of this state; all contributions to individual retirement accounts, simplified
18 employe pension plans and self-employment retirement plans and all deductible
19 employe contributions, deducted for federal income tax purposes and in excess of that
20 amount multiplied by a fraction the numerator of which is the individual's wages and
21 net earnings from a trade or business taxable by this state and the denominator of
22 which is the individual's total wages and net earnings from a trade or business; the
23 contributions to a Keogh plan deducted for federal income tax purposes and in excess
24 of that amount multiplied by a fraction the numerator of which is the individual's net
25 earnings from a trade or business, taxable by this state, and the denominator of

1 which is the individual's total net earnings from a trade or business; the amount of
2 health insurance costs of self-employed individuals deducted under section 162 (L)
3 of the internal revenue code for federal income tax purposes and in excess of that
4 amount multiplied by a fraction the numerator of which is the individual's net
5 earnings from a trade or business, taxable by this state, and the denominator of
6 which is the individual's total net earnings from a trade or business; and the amount
7 of self-employment taxes deducted under section 164 (f) of the internal revenue code
8 for federal income tax purposes and in excess of that amount multiplied by a fraction
9 the numerator of which is the individual's net earnings from a trade or business,
10 taxable by this state, and the denominator of which is the individual's total net
11 earnings from a trade or a business.

12 ***-1917/P8.2* SECTION 1720.** 71.05 (6) (b) 21. of the statutes is repealed.

13 ***-1806/2.13* SECTION 1721.** 71.05 (6) (b) 23. of the statutes is amended to read:

14 71.05 (6) (b) 23. Any increase in value of a tuition unit that is purchased under
15 a tuition contract under s. ~~16.24~~ 14.63.

16 ***-0573/P2.1* SECTION 1722.** 71.05 (6) (b) 28. e. of the statutes is amended to
17 read:

18 71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident
19 of this state, multiply the amount calculated under subd. 28. a., b., c. or d. by a
20 fraction the numerator of which is the individual's wages, salary, tips, unearned
21 income and net earnings from a trade or business that are taxable by this state and
22 the denominator of which is the individual's total wages, salary, tips, unearned
23 income and net earnings from a trade or business. In this subd. 28. e., for married
24 persons filing separately "wages, salary, tips, unearned income and net earnings
25 from a trade or business" means the separate wages, salary, tips, unearned income

1 and net earnings from a trade or business of each spouse, and for married persons
2 filing jointly “wages, salary, tips, unearned income and net earnings from a trade or
3 business” means the total wages, salary, tips, unearned income and net earnings
4 from a trade or business of both spouses.

5 ***-0573/P2.2* SECTION 1723.** 71.05 (6) (b) 28. f. of the statutes is amended to
6 read:

7 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., b., c., d. or
8 e. to the individual’s aggregate wages, salary, tips, unearned income and net
9 earnings from a trade or business that are taxable by this state.

10 ***-1917/P8.3* SECTION 1724.** 71.05 (22) (dm) of the statutes is amended to read:

11 71.05 (22) (dm) *Deduction limits; 1994 and thereafter to 1999.* Except as
12 provided in par. (f), for taxable years beginning ~~on or after January 1, 1994~~ after
13 December 31, 1993, and before January 1, 2000, the Wisconsin standard deduction
14 is whichever of the following amounts is appropriate. For a single individual who has
15 a Wisconsin adjusted gross income of less than \$7,500, the standard deduction is
16 \$5,200. For a single individual who has a Wisconsin adjusted gross income of at least
17 \$7,500 but not more than \$50,830, the standard deduction is the amount obtained
18 by subtracting from \$5,200 12% of Wisconsin adjusted gross income in excess of
19 \$7,500 but not less than \$0. For a single individual who has a Wisconsin adjusted
20 gross income of more than \$50,830, the standard deduction is \$0. For a head of
21 household who has a Wisconsin adjusted gross income of less than \$7,500, the
22 standard deduction is \$7,040. For a head of household who has a Wisconsin adjusted
23 gross income of at least \$7,500 but not more than \$25,000, the standard deduction
24 is the amount obtained by subtracting from \$7,040 22.515% of Wisconsin adjusted
25 gross income in excess of \$7,500 but not less than \$0. For a head of household who

1 has a Wisconsin adjusted gross income of more than \$25,000, the standard deduction
2 shall be calculated as if the head of household were a single individual. For a married
3 couple filing jointly that has an aggregate Wisconsin adjusted gross income of less
4 than \$10,000, the standard deduction is \$8,900. For a married couple filing jointly
5 that has an aggregate Wisconsin adjusted gross income of at least \$10,000 but not
6 more than \$55,000, the standard deduction is the amount obtained by subtracting
7 from \$8,900 19.778% of aggregate Wisconsin adjusted gross income in excess of
8 \$10,000 but not less than \$0. For a married couple filing jointly that has an aggregate
9 Wisconsin adjusted gross income of more than \$55,000, the standard deduction is \$0.
10 For a married individual filing separately who has a Wisconsin adjusted gross
11 income of less than \$4,750, the standard deduction is \$4,230. For a married
12 individual filing separately who has a Wisconsin adjusted gross income of at least
13 \$4,750 but not more than \$26,140, the standard deduction is the amount obtained
14 by subtracting from \$4,230 19.778% of Wisconsin adjusted gross income in excess of
15 \$4,750 but not less than \$0. For a married individual filing separately who has a
16 Wisconsin adjusted gross income of more than \$26,140, the standard deduction is \$0.
17 The secretary of revenue shall prepare a table under which deductions under this
18 paragraph shall be determined. That table shall be published in the department's
19 instructional booklets.

20 ***-1917/P8.4* SECTION 1725.** 71.05 (22) (dp) of the statutes is created to read:

21 71.05 (22) (dp) *Deduction limits, 2000 and thereafter.* Except as provided in
22 par. (f), for taxable years beginning after December 31, 1999, the Wisconsin standard
23 deduction is whichever of the following amounts is appropriate. For a single
24 individual who has a Wisconsin adjusted gross income of less than \$10,380, the
25 standard deduction is \$7,200. For a single individual who has a Wisconsin adjusted

1 gross income of at least \$10,380 but not more than \$70,380, the standard deduction
2 is the amount obtained by subtracting from \$7,200 12% of Wisconsin adjusted gross
3 income in excess of \$10,380 but not less than \$0. For a single individual who has a
4 Wisconsin adjusted gross income of more than \$70,380, the standard deduction is \$0.
5 For a head of household who has a Wisconsin adjusted gross income of less than
6 \$10,380, the standard deduction is \$9,300. For a head of household who has a
7 Wisconsin adjusted gross income of at least \$10,380 but not more than \$30,350, the
8 standard deduction is the amount obtained by subtracting from \$9,300 22.515% of
9 Wisconsin adjusted gross income in excess of \$10,380 but not less than \$0. For a head
10 of household who has a Wisconsin adjusted gross income of more than \$30,350, the
11 standard deduction shall be calculated as if the head of household were a single
12 individual. For a married couple filing jointly that has an aggregate Wisconsin
13 adjusted gross income of less than \$14,570, the standard deduction is \$12,970. For
14 a married couple filing jointly that has an aggregate Wisconsin adjusted gross
15 income of at least \$14,570 but not more than \$80,150, the standard deduction is the
16 amount obtained by subtracting from \$12,970 19.778% of aggregate Wisconsin
17 adjusted gross income in excess of \$14,570 but not less than \$0. For a married couple
18 filing jointly that has an aggregate Wisconsin adjusted gross income of more than
19 \$80,150, the standard deduction is \$0. For a married individual filing separately
20 who has a Wisconsin adjusted gross income of less than \$6,920, the standard
21 deduction is \$6,160. For a married individual filing separately who has a Wisconsin
22 adjusted gross income of at least \$6,920 but not more than \$38,070, the standard
23 deduction is the amount obtained by subtracting from \$6,160 19.778% of Wisconsin
24 adjusted gross income in excess of \$6,920 but not less than \$0. For a married
25 individual filing separately who has a Wisconsin adjusted gross income of more than

1 \$38,070, the standard deduction is \$0. The secretary of revenue shall prepare a table
2 under which deductions under this paragraph shall be determined. That table shall
3 be published in the department's instructional booklets.

4 ***-1917/P8.5* SECTION 1726.** 71.05 (22) (ds) of the statutes is amended to read:

5 71.05 (22) (ds) *Standard deduction indexing.* For taxable years beginning after
6 December 31, 1998, and before January 1, 2000, and for taxable years beginning
7 after December 31, 2000, the dollar amounts of the standard deduction that is
8 allowable under ~~par.~~ pars. (dm) and (dp) and all of the dollar amounts of Wisconsin
9 adjusted gross income under ~~par.~~ pars. (dm) and (dp) shall be increased each year by
10 a percentage equal to the percentage change between the U.S. consumer price index
11 for all urban consumers, U.S. city average, for the month of August of the previous
12 year and the U.S. consumer price index for all urban consumers, U.S. city average,
13 for the month of August of the year before the previous year, as determined by the
14 federal department of labor. Each amount that is revised under this paragraph shall
15 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of
16 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased
17 to the next higher multiple of \$10. The department of revenue shall annually adjust
18 the changes in dollar amounts required under this paragraph and incorporate the
19 changes into the income tax forms and instructions.

20 ***-1917/P8.6* SECTION 1727.** 71.05 (22) (f) 4. b. of the statutes is amended to
21 read:

22 71.05 (22) (f) 4. b. The standard deduction that may be claimed by an individual
23 under par. (dm) or (dp), based on the individual's filing status.

24 ***-1917/P8.7* SECTION 1728.** 71.05 (23) of the statutes is created to read:

1 71.05 (23) PERSONAL EXEMPTIONS. In computing Wisconsin taxable income, an
2 individual taxpayer may subtract the following amounts:

3 (a) For taxable years that begin after December 31, 1999, and before January
4 1, 2001:

5 1. A personal exemption of \$600 if the taxpayer is required to file a return under
6 s. 71.03 (2) (a) 1. or 2. and \$600 for the taxpayer's spouse, except if the spouse is filing
7 separately or as a head of household.

8 2. An exemption of \$600 for each individual for whom the taxpayer is entitled
9 to an exemption for the taxable year under section 151 (c) of the Internal Revenue
10 Code.

11 3. An additional exemption of \$200 if the taxpayer has reached the age of 65
12 before the close of the taxable year to which his or her tax return relates and \$200
13 for the taxpayer's spouse if he or she has reached the age of 65 before the close of the
14 taxable year to which his or her tax return relates, except if the spouse is filing
15 separately or as a head of household.

16 (b) For taxable years that begin after December 31, 2000:

17 1. A personal exemption of \$700 if the taxpayer is required to file a return under
18 s. 71.03 (2) (a) 1. or 2. and \$700 for the taxpayer's spouse, except if the spouse is filing
19 separately or as a head of household.

20 2. An exemption of \$700 for each individual for whom the taxpayer is entitled
21 to an exemption for the taxable year under section 151 (c) of the Internal Revenue
22 Code.

23 3. An additional exemption of \$250 if the taxpayer has reached the age of 65
24 before the close of the taxable year to which his or her tax return relates and \$250
25 for the taxpayer's spouse if he or she has reached the age of 65 before the close of the

1 taxable year to which his or her tax return relates, except if the spouse is filing
2 separately or as a head of household.

3 (c) With respect to persons who change their domicile into or from this state
4 during the taxable year and nonresident persons, personal exemptions under pars.
5 (a) and (b) shall be limited to the fraction of the amount so determined that Wisconsin
6 adjusted gross income is of federal adjusted gross income. In this paragraph, for
7 married persons filing separately “adjusted gross income” means the separate
8 adjusted gross income of each spouse and for married persons filing jointly “adjusted
9 gross income” means the total adjusted gross income of both spouses. If a person and
10 that person’s spouse are not both domiciled in this state during the entire taxable
11 year, their personal exemptions on a joint return are determined by multiplying the
12 personal exemption that would be available to each of them if they were both
13 domiciled in this state during the entire taxable year by a fraction the numerator of
14 which is their joint Wisconsin adjusted gross income and the denominator of which
15 is their joint federal adjusted gross income.

16 ***-1917/P8.8*** SECTION 1729. 71.06 (1m) (intro.) of the statutes is amended to
17 read:

18 71.06 (1m) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; ~~AFTER~~
19 1997 TO 1999. (intro.) The tax to be assessed, levied and collected upon the taxable
20 incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or
21 reserve funds, and single individuals and heads of households shall be computed at
22 the following rates for taxable years beginning after December 31, 1997, and before
23 January 1, 2000:

24 ***-1917/P8.9*** SECTION 1730. 71.06 (1n) of the statutes is created to read:

1 **71.06 (1n)** FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; 2000. The
2 tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries,
3 except fiduciaries of nuclear decommissioning trust or reserve funds, and single
4 individuals and heads of households shall be computed at the following rates for
5 taxable years beginning after December 31, 1999, and before January 1, 2001:

6 (a) On all taxable income from \$0 to \$7,500, 4.73%.

7 (b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.33%.

8 (c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.55%.

9 (d) On all taxable income exceeding \$112,500, 6.75%.

10 ***-1917/P8.10*** SECTION 1731. 71.06 (1p) of the statutes is created to read:

11 **71.06 (1p)** FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; AFTER
12 2000. The tax to be assessed, levied and collected upon the taxable incomes of all
13 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and
14 single individuals and heads of households shall be computed at the following rates
15 for taxable years beginning after December 31, 2000:

16 (a) On all taxable income from \$0 to \$7,500, 4.6%.

17 (b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.15%.

18 (c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.5%.

19 (d) On all taxable income exceeding \$112,500, 6.75%.

20 ***-1917/P8.11*** SECTION 1732. 71.06 (2) (c) (intro.) of the statutes is amended
21 to read:

22 71.06 (2) (c) (intro.) For joint returns, for taxable years beginning after
23 December 31, 1997, and before January 1, 2000:

24 ***-1917/P8.12*** SECTION 1733. 71.06 (2) (d) (intro.) of the statutes is amended
25 to read:

1 71.06 (2) (d) (intro.) For married persons filing separately, for taxable years
2 beginning after December 31, 1997, and before January 1, 2000:

3 ***-1917/P8.13*** SECTION 1734. 71.06 (2) (e) of the statutes is created to read:

4 71.06 (2) (e) For joint returns, for taxable years beginning after December 31,
5 1999, and before January 1, 2001:

- 6 1. On all taxable income from \$0 to \$10,000, 4.73%.
- 7 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.33%.
- 8 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.55%.
- 9 4. On all taxable income exceeding \$150,000, 6.75%.

10 ***-1917/P8.14*** SECTION 1735. 71.06 (2) (f) of the statutes is created to read:

11 71.06 (2) (f) For married persons filing separately, for taxable years beginning
12 after December 31, 1999, and before January 1, 2001:

- 13 1. On all taxable income from \$0 to \$5,000, 4.73%.
- 14 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.33%.
- 15 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.55%.
- 16 4. On all taxable income exceeding \$75,000, 6.75%.

17 ***-1917/P8.15*** SECTION 1736. 71.06 (2) (g) of the statutes is created to read:

18 71.06 (2) (g) For joint returns, for taxable years beginning after December 31,
19 2000:

- 20 1. On all taxable income from \$0 to \$10,000, 4.6%.
- 21 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.15%.
- 22 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.5%.
- 23 4. On all taxable income exceeding \$150,000, 6.75%.

24 ***-1917/P8.16*** SECTION 1737. 71.06 (2) (h) of the statutes is created to read:

1 71.06 (2) (h) For married persons filing separately, for taxable years beginning
2 after December 31, 2000:

- 3 1. On all taxable income from \$0 to \$5,000, 4.6%.
- 4 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.15%.
- 5 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.5%.
- 6 4. On all taxable income exceeding \$75,000, 6.75%.

7 ***-1917/P8.17*** SECTION 1738. 71.06 (2e) of the statutes is amended to read:

8 71.06 (2e) BRACKET INDEXING. For taxable years beginning after December 31,
9 1998, and before January 1, 2000, the maximum dollar amount in each tax bracket,
10 and the corresponding minimum dollar amount in the next bracket, under subs. (1m)
11 and (2) (c) and (d), and for taxable years beginning after December 31, 2001, the
12 maximum dollar amount in each tax bracket, and the corresponding minimum dollar
13 amount in the next bracket, under subs. (1p) and (2) (g) and (h), shall be increased
14 each year by a percentage equal to the percentage change between the U.S. consumer
15 price index for all urban consumers, U.S. city average, for the month of August of the
16 previous year and the U.S. consumer price index for all urban consumers, U.S. city
17 average, for the month of August of the year before the previous year, as determined
18 by the federal department of labor. Each amount that is revised under this
19 subsection shall be rounded to the nearest multiple of \$10 if the revised amount is
20 not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount
21 shall be increased to the next higher multiple of \$10. The department of revenue
22 shall annually adjust the changes in dollar amounts required under this subsection
23 and incorporate the changes into the income tax forms and instructions.

24 ***-1917/P8.18*** SECTION 1739. 71.06 (2m) of the statutes is amended to read:

1 71.06 **(2m)** RATE CHANGES. If a rate under sub. (1), (1m), ~~(1n)~~, ~~(1p)~~ or (2) changes
2 during a taxable year, the taxpayer shall compute the tax for that taxable year by the
3 methods applicable to the federal income tax under section 15 of the internal revenue
4 code.

5 ***-1917/P8.19*** **SECTION 1740.** 71.06 (2s) (b) of the statutes is amended to read:

6 71.06 **(2s)** (b) For taxable years beginning after December 31, 1997, and before
7 January 1, 2000, with respect to nonresident individuals, including individuals
8 changing their domicile into or from this state, the tax brackets under subs. (1m) and
9 (2) (c) and (d) shall be multiplied by a fraction, the numerator of which is Wisconsin
10 adjusted gross income and the denominator of which is federal adjusted gross
11 income. In this paragraph, for married persons filing separately “adjusted gross
12 income” means the separate adjusted gross income of each spouse, and for married
13 persons filing jointly “adjusted gross income” means the total adjusted gross income
14 of both spouses. If an individual and that individual’s spouse are not both domiciled
15 in this state during the entire taxable year, the tax brackets under subs. (1m) and
16 (2) (c) and (d) on a joint return shall be multiplied by a fraction, the numerator of
17 which is their joint Wisconsin adjusted gross income and the denominator of which
18 is their joint federal adjusted gross income.

19 ***-1917/P8.20*** **SECTION 1741.** 71.06 (2s) (c) of the statutes is created to read:

20 71.06 **(2s)** (c) For taxable years beginning after December 31, 1999, and before
21 January 1, 2001, with respect to nonresident individuals, including individuals
22 changing their domicile into or from this state, the tax brackets under subs. (1n) and
23 (2) (e) and (f) shall be multiplied by a fraction, the numerator of which is Wisconsin
24 adjusted gross income and the denominator of which is federal adjusted gross
25 income. In this paragraph, for married persons filing separately “adjusted gross

1 income” means the separate adjusted gross income of each spouse, and for married
2 persons filing jointly “adjusted gross income” means the total adjusted gross income
3 of both spouses. If an individual and that individual’s spouse are not both domiciled
4 in this state during the entire taxable year, the tax brackets under subs. (1n) and (2)
5 (e) and (f) on a joint return shall be multiplied by a fraction, the numerator of which
6 is their joint Wisconsin adjusted gross income and the denominator of which is their
7 joint federal adjusted gross income.

8 *–1917/P8.21* **SECTION 1742.** 71.06 (2s) (d) of the statutes is created to read:

9 71.06 (2s) (d) For taxable years beginning after December 31, 2000, with
10 respect to nonresident individuals, including individuals changing their domicile
11 into or from this state, the tax brackets under subs. (1p) and (2) (g) and (h) shall be
12 multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income
13 and the denominator of which is federal adjusted gross income. In this paragraph,
14 for married persons filing separately “adjusted gross income” means the separate
15 adjusted gross income of each spouse, and for married persons filing jointly “adjusted
16 gross income” means the total adjusted gross income of both spouses. If an individual
17 and that individual’s spouse are not both domiciled in this state during the entire
18 taxable year, the tax brackets under subs. (1p) and (2) (g) and (h) on a joint return
19 shall be multiplied by a fraction, the numerator of which is their joint Wisconsin
20 adjusted gross income and the denominator of which is their joint federal adjusted
21 gross income.

22 *–0549/P1.1* **SECTION 1743.** 71.07 (2dj) (am) 3. of the statutes is amended to

23 read:

1 71.07 (2dj) (am) 3. Modify the rule for certification under section 51 (d) (16) (A)
2 of the internal revenue code to allow certification within the 90-day period beginning
3 with the first day of employment of the employe ~~by the claimant.~~

4 *–0550/1.1* **SECTION 1744.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

5 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
6 determined under s. 560.785 (1) ~~(b)~~ (bm) by the number of full-time jobs retained,
7 as provided in the rules under s. 560.785, excluding jobs for which a credit has been
8 claimed under sub. (2dj), in a an enterprise development zone under s. 560.797 and
9 filled by a member of a targeted group for which significant capital investment was
10 made and by then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

11 *–1785/P3.5* **SECTION 1745.** 71.07 (3) of the statutes is amended to read:

12 71.07 (3) FARMLAND PRESERVATION CREDIT, FARMLAND PRESERVATION ACREAGE
13 CREDIT. The farmland preservation credit and the farmland preservation acreage
14 credit under subch. IX may be claimed against taxes otherwise due.

15 *–0574/P2.1* **SECTION 1746.** 71.07 (5) (a) 7. of the statutes is created to read:

16 71.07 (5) (a) 7. Any employment-related educational expense that is claimed
17 as an itemized deduction under the Internal Revenue Code to the extent that such
18 an amount is also claimed as a subtract modification under s. 71.05 (6) (b) 28.

19 *–1917/P8.22* **SECTION 1747.** 71.07 (5) (a) 7. of the statutes is created to read:

20 71.07 (5) (a) 7. Miscellaneous itemized deductions under the Internal Revenue
21 Code, without regard to whether such deductions are subject to the 2% floor as
22 described in section 67 of the Internal Revenue Code.

23 *–1917/P8.23* **SECTION 1748.** 71.07 (5m) (e) of the statutes is created to read:

24 71.07 (5m) (e) *Sunset.* No new claim may be filed under this subsection for a
25 taxable year that begins after December 31, 1999.