

1999 - 2000 LEGISLATURE
October 1999 Special Session

LRBs0188/1
MS/DK/PG/JK/RC: [initials]

...
fmr

SENATE SUBSTITUTE AMENDMENT,
TO ASSEMBLY BILL 1

D. Note

WANTED
Wed. 9:30AM

repeal

1 AN ACT to repeal 71.07 (9) (b) 3. and 121.15 (1m) (a) 1.; to amend 20.003 (4) (b),
2 71.07 (9) (g), 121.07 (7) (b), 121.15 (1m) (a) 3. and 121.15 (1m) (b); to repeal and
3 recreate 121.15 (1m) (a) 2.; to create 20.003 (4) (c), 20.835 (2) (am) and 77.64
4 of the statutes; and to affect Notwithstanding s. 990.03 (3), 1999 Wisconsin Act
5 9, sections 1674, 1689, 1690, 1691, 1691c, 1692, 1693, 1694, 1695, 1696, 1697,
6 1698, 1699, 1700, 1701, 1702, 1703, 1704, 1705, 1706, 1707, 1711, 1712, 1714,
7 1715, 1716, 1717, 1721, 1722, 1784, 1785, 1786 and 1787 and 1999 Wisconsin
8 Act 9, section 9143 (3g); relating to: creating a tax rebate for individuals,
9 modifying the individual income tax rates and brackets structure, changing the
10 standard deduction, eliminating a personal individual income tax exemption,
11 changing the school property tax rent credit, reducing the amount that is
12 available under the school levy tax credit, the school aid distribution schedule,
13 changing the required statutory balance, and making an appropriation.

granting rule-making authority

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

1 **SECTION 1.** 20.003 (4) (b) of the statutes, as created by 1999 Wisconsin Act 9,
2 is amended to read:

3 20.003 (4) (b) For fiscal year 2000–01, ~~1.2%~~ 1%.

4 **SECTION 2.** 20.003 (4) (c) of the statutes is created to read:

5 20.003 (4) (c) For fiscal year 2001–02, 1.2%.

6 **SECTION 3.** 20.835 (2) (am) of the statutes is created to read:

7 20.835 (2) (am) *Onetime rebate of nonbusiness consumer sales tax.* A sum
8 sufficient to pay the aggregate claims approved under s. 77.64.

9 ~~**SECTION 4.** 71.07 (9) (b) 3. of the statutes, as created by 1999 Wisconsin Act 9,
10 is repealed.~~

11 ~~**SECTION 5.** 71.07 (9) (g) of the statutes, as created by 1999 Wisconsin Act 9, is
12 amended to read:~~

13 ~~71.07 (9) (g) No new claim may be filed under this subsection for a taxable year
14 that begins taxable years beginning after December 31, 2000 1998, and before
15 January 1, 2001.~~

16 **SECTION 6.** 77.64 of the statutes is created to read:

17 **77.64 Onetime rebate of nonbusiness consumer sales tax paid by**
18 **individuals. (1) DEFINITIONS.** In this subsection:

19 (a) "Claimant" means an individual who is eligible under sub. (3) to receive or
20 claim a rebate under this section.

21 (b) "Department" means the department of revenue.

22 (c) "Nonresident" means an individual who was not a resident of this state for
23 any part of 1998.

1 (d) “Part-year resident” means an individual who was a resident of this state
2 for some part of 1998.

3 (e) “Resident” means an individual who was a full-year resident of this state
4 in 1998.

5 (2) CLAIMS. Subject to the limitations and conditions under sub. (5) a claimant
6 may claim, or is eligible to receive, a rebate that is calculated under sub. (4). The
7 department shall certify the amount of the rebate for which the claimant is eligible
8 to the department of administration for payment to the claimant by check, share
9 draft or other draft paid from the appropriation under s. 20.835 (2) (am).

10 (3) ELIGIBILITY. (a) An individual who was a resident and who filed a 1998
11 Wisconsin income tax return or 1998 homestead credit claim is eligible to receive a
12 rebate under sub. (2).

13 (b) An individual who was a resident and who did not file a 1998 Wisconsin
14 income tax return or 1998 homestead credit claim by October 15, 1999, is eligible to
15 receive a rebate under sub. (2) only if the individual files a claim with the department
16 not later than June 30, 2000. The claim shall be filed on a form prepared by the
17 department not later than 60 days after the effective date of this paragraph
18 [revisor inserts date].

19 (be) A married individual who is a resident and whose spouse is a nonresident,
20 and who filed a 1998 Wisconsin income tax return, is eligible to receive a rebate under
21 sub. (2), calculated by the department based on the couple’s Wisconsin adjusted gross
22 income.

23 (bm) A married individual who is a resident and whose spouse is a nonresident,
24 and who did not file a 1998 Wisconsin income tax return by October 15, 1999, is
25 eligible to receive a rebate under sub. (2), calculated by the department, only if the

1 couple files a claim with the department not later than June 30, 2000. The claim
2 shall be filed on a form prepared by the department not later than 60 days after the
3 effective date of this paragraph [revisor inserts date].

4 (c) An individual who was a part-year resident and who filed a 1998 Wisconsin
5 income tax return or a married couple, of whom one of the spouses was a part-year
6 resident and the other spouse was either a part-year resident or a resident, and who
7 filed a 1998 Wisconsin income tax return, is eligible to receive a rebate under sub.
8 (2), calculated by the department based on the individual's or couple's Wisconsin
9 adjusted gross income.

10 (d) An individual who was a part-year resident and who did not file a 1998
11 Wisconsin income tax return by October 15, 1999, or a married couple, of whom one
12 of the spouses was a part-year resident and the other spouse was either a part-year
13 resident or a resident, and who did not file a 1998 Wisconsin income tax return by
14 October 15, 1999, is eligible to receive a rebate under sub. (2), calculated by the
15 department, only if the individual or couple files a claim with the department not
16 later than June 30, 2000. The claim shall be filed on a form prepared by the
17 department not later than 60 days after the effective date of this paragraph
18 [revisor inserts date].

19 (de) A married individual who is a part-year resident and whose spouse is a
20 nonresident, and who filed a 1998 Wisconsin income tax return, is eligible to receive
21 a rebate under sub. (2), calculated by the department based on the couple's Wisconsin
22 adjusted gross income.

23 (dm) A married individual who is a part-year resident and whose spouse is a
24 nonresident, and who did not file a 1998 Wisconsin income tax return by October 15,
25 1999, is eligible to receive a rebate under sub. (2), calculated by the department, only

1 if the couple files a claim with the department not later than June 30, 2000. The
2 claim shall be filed on a form prepared by the department not later than 60 days after
3 the effective date of this paragraph [revisor inserts date].

4 (e) An individual who was a nonresident is eligible to receive a rebate under
5 sub. (2) if the individual files a claim with the department not later than 30 days after
6 the effective date of this paragraph [revisor inserts date]. The claim shall be filed
7 on a form prepared by the department. The form shall require a nonresident to
8 document his or her nonbusiness consumer sales taxes paid to Wisconsin in 1998,
9 and the documented amount must be at least \$20 for a nonresident to be eligible to
10 receive a rebate under sub. (2). An individual who was a nonresident is not eligible
11 to receive a rebate under this paragraph if the individual's spouse is eligible to
12 receive a rebate under this subsection as a resident or part-year resident.

13 (4) CALCULATION. (a) A claimant who is a resident and married and filed a joint
14 1998 Wisconsin income tax return or 1998 homestead credit claim shall be eligible
15 for a rebate in one of the following amounts:

16 1. If the couple's 1998 Wisconsin adjusted gross income is not more than
17 \$25,000, \$370.

18 2. If the couple's 1998 Wisconsin adjusted gross income is more than \$25,000
19 but not more than \$50,000, \$378.

20 3. If the couple's 1998 Wisconsin adjusted gross income is more than \$50,000
21 but not more than \$75,000, \$397.

22 4. If the couple's 1998 Wisconsin adjusted gross income is more than \$75,000,
23 \$420.

24 (b) A claimant who is a resident and single and filed a 1998 Wisconsin income
25 tax return or 1998 homestead credit claim, or who is a resident and married and filed

1 a separate 1998 Wisconsin income tax return, or who is a resident and filed a 1998
2 Wisconsin income tax return as a head of household, shall be eligible for a rebate in
3 one of the following amounts:

4 1. If the individual's 1998 Wisconsin adjusted gross income is not more than
5 \$25,000, \$189.

6 2. If the individual's 1998 Wisconsin adjusted gross income is more than
7 \$25,000 but not more than \$37,500, \$199.

8 3. If the individual's 1998 Wisconsin adjusted gross income is more than
9 \$37,500, \$210.

10 (c) A claimant who files a form specified in sub. (3) (b) shall be eligible for a
11 rebate in an amount specified in par. (a) 1. or (b) 1., depending on the individual's
12 filing status.

13 (d) A claimant to whom sub. (3) (be), (c) or (de) applies shall be eligible for a
14 rebate in an amount specified in par. (a) or (b), depending on the individual's filing
15 status and Wisconsin adjusted gross income.

16 (e) A claimant who files a form specified in sub. (3) (bm), (d) or (dm) shall be
17 eligible for a rebate in an amount specified in par. (a) 1. or (b) 1., depending on the
18 individual's filing status.

19 (f) A claimant under sub. (3) (e) shall be eligible for a rebate that is equal to
20 30.4% of documented nonbusiness consumer sales taxes paid to Wisconsin in 1998,
21 up to a maximum rebate of \$210.

22 (5) LIMITATIONS AND CONDITIONS. (a) The department may not consider any
23 adjustments or amendments made to a 1998 Wisconsin income tax return after
24 October 15, 1999, in its calculation of a rebate under this section.

1 (b) With regard to a married couple for whom an offset under s. 71.80 (3) or (3m)
2 must be made against a debt that is owed by only one of the spouses, each spouse shall
3 be considered by the department to have a 50% ownership interest in the rebate.

4 (c) If an individual who is eligible for a rebate under sub. (3) filed only a 1998
5 homestead credit claim, the department shall calculate the individual's rebate as if
6 the individual's Wisconsin adjusted gross income is \$25,000.

7 (d) An individual who was claimed as a dependent on another individual's 1998
8 federal income tax return is not eligible to claim or receive a rebate under this
9 section.

10 (e) ~~Section 71.80 (3) and (3m), as it applies to income tax refunds, applies to a~~
11 ~~sales tax rebate under this section.~~

12 (f) The department may enforce the rebate under this section and may take any
13 action, conduct any proceeding and proceed as it is authorized in respect to taxes
14 under chapter 71. The income tax provisions in chapter 71 relating to assessments,
15 refunds, appeals, collection, interest and penalties apply to the rebate under this
16 section. *NO*

17 (g) After a rebate has been issued under ~~sub. (f)~~ *1999 Wisconsin Act ... (this act)* but before the check, share
18 draft or other draft has been cashed, either joint claimant may request a separate
19 check, share draft or other draft for 50% of the joint rebate.

20 (h) ~~If the department is unable to locate an individual or married couple who~~
21 ~~is eligible to receive a rebate under sub. (2) by December 31, 2000, or,~~
22 ~~notwithstanding ss. 14.58 (12) and 20.912 (1) and notwithstanding s. 20.912 (2) and~~
23 ~~(3), as affected by 1999 Wisconsin Act 9, if an individual or married couple who is~~
24 ~~issued a check, share draft or other draft and does not cash the check, share draft or~~
25 ~~other draft by December 31, 2000, the right to the rebate lapses.~~

*INS.
7-17*

1 (i) If a claimant who was a resident and who filed a 1998 Wisconsin income tax
2 return or 1998 homestead credit claim becomes deceased after he or she filed his or
3 her income tax return or homestead credit claim, the amount of the rebate for which
4 the claimant is eligible shall be paid to the claimant's estate.

5 (j) The department shall calculate the rebate for the family only of an individual
6 who has been, or was, incarcerated in a state or federal prison during the taxable year
7 to which 1999 Wisconsin Act (this act) applies.

8 (k) The department may not send any rebate checks to any state or federal
9 prison facility.

10 ~~(6) SUNSET. This section does not apply after December 31, 2000.~~

11 ~~SECTION 7. 121.07 (7) (b) of the statutes, as affected by 1999 Wisconsin Act 9,
12 is amended to read:~~

13 ~~121.07 (7) (b) The "secondary guaranteed valuation per member" is an amount,
14 rounded to the next lower dollar, that, after subtraction of payments under ss. 121.09
15 and 121.85 (6) (b) 2. and 3. and (c), fully distributes an amount equal to the amount
16 remaining in the appropriation under s. 20.255 (2) (ac) plus \$75,000,000 in the
17 1997-98 school year and \$100,000,000 in the 1998-99 school year and \$25,000,000
18 in the 2000-01 school year for payments under ss. 121.08, 121.105, 121.85 (6) (a) and
19 (g) and 121.86.~~

20 ~~SECTION 8. 121.15 (1m) (a) 1. of the statutes is repealed.~~

21 ~~SECTION 9. 121.15 (1m) (a) 2. of the statutes is repealed and recreated to read:~~

22 ~~121.15 (1m) (a) 2. Beginning in the 2000-01 school year, annually the state
23 shall pay to school districts, from the appropriation under s. 20.255 (2) (ac),
24 \$25,000,000 on the first Monday in July of the following school year.~~

25 ~~SECTION 10. 121.15 (1m) (a) 3. of the statutes is amended to read:~~

1 21.15 (1m) (a) 3. Beginning in the 1999-2000 school year, annually the state
2 shall pay to school districts, from the appropriation under s. 20.255 (2) (ac),
3 \$75,000,000 on the 4th Monday in July of the following school year. Beginning in
4 July 2001, the payment under this paragraph shall be made on the first Monday in
5 July.

6 **SECTION 11.** 21.15 (1m) (b) of the statutes is amended to read:

7 21.15 (1m) (b) ~~The percentages under subs. (1)(a) and (1g)(a) shall be reduced~~
8 ~~proportionally to reflect the payments made under par. (a) shall reduce only the~~
9 ~~payments made in June under subs. (1)(a) and (1g)(a).~~ School districts shall treat
10 the payments made in July under par. (a) as if they had been received in the previous
11 school year.

12 **SECTION 12.** Notwithstanding s. 990.03 (3), 1999 Wisconsin Act 9, sections
13 1674, ^{1688d} 1689, 1690, 1691, 1691e, 1692, 1693, 1694, 1695, 1696, 1697, 1698, 1699, 1700,
14 1701, 1702, 1703, 1704, 1705, 1706, 1707, 1711, ~~1712~~, 1714, 1715, 1716, 1717, 1721,
15 1722, 1784, 1785, ~~1786~~ 1787 are repealed.

16 **SECTION 13.** 1999 Wisconsin Act 9, section 9143 (3g) is repealed.

17 **SECTION 14. Nonstatutory provisions.**

18 (1) DETERMINATIONS OF ELIGIBILITY OR EXTENT OR AMOUNT OF CERTAIN BENEFITS.

19 (a) In this subsection, "state agency" has the meaning given in section ~~26.217~~
20 ~~(1)(a)~~ ^{sixteen point four hundred seventeen, subsection one, paragraph "a"} of the statutes.

21 (b) Notwithstanding any other provision of state law that relates to
22 determining, based on an individual's personal income or assets, that individual's
23 eligibility for a state-funded grant, loan, monetary assistance or other benefit or the
24 amount or extent of that grant, loan, monetary assistance or other benefit, a state
25 agency may not consider receipt of a onetime rebate of nonbusiness consumer sales

INS,
9-16

✓

1 tax ~~under section 77.64 of the statutes~~, as created by this act, to be income or an asset
2 of the individual in the month of receipt or in the month immediately thereafter. This
3 paragraph shall be broadly construed to avoid determinations of ineligibility for a
4 state-funded grant, loan, monetary assistance or other benefit.

5 (c) By December 1, ~~1999~~, the department of health and family services shall
6 request a waiver, to the extent permitted under federal law, from the secretary of the
7 federal department of health and human services ~~under 42 USC 1396m~~, and shall
8 amend the state plan for services under ^{forty-two} ~~42~~ USC ^{thirteen hundred ninety-six} ~~1396~~, to authorize the department
9 of health and family services to disregard receipt by an individual of a onetime rebate
10 of nonbusiness consumer sales tax ~~under section 77.64 of the statutes~~, as created by
11 this act, in determining the individual's eligibility for medical assistance ~~under~~
12 ~~section 49.46 (1), 49.465 or 49.47 (4) of the statutes.~~

13 (d) To the extent permitted under federal law, a state agency shall disregard
14 receipt by an individual of a onetime rebate of nonbusiness consumer sales tax ~~under~~
15 ~~section 77.64 of the statutes~~, as created by this act, in determining the individual's
16 eligibility for a federally funded grant, loan, monetary assistance or other benefit or
17 in determining the amount or extent of that grant, loan, monetary assistance or other
18 benefit.

19 ~~(2) ACT MAY BE VOID. This act is void if it does not take effect on or before~~
20 ~~December 31, 1999.~~

21 **SECTION 15. Appropriation changes; revenue.**

22 (1) In the schedule under section 20.005 (3) of the statutes for the appropriation
23 to the department of revenue under section 20.566 (1) (a) of the statutes, as affected

NS-
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21

1 by the acts of 1999, the dollar amount is increased by \$2,^{257,500}~~400,000~~ for fiscal year
2 1999–00 to increase funding for the purposes for which the appropriation is made.

3 (END)

→ Sac. #,

seventeen hundred and fourteen, seventeen hundred and fifteen,

Notwithstanding chapter nine hundred and ninety, section three, subsection three of the statutes, nineteen hundred and ninety-nine Wisconsin Act nine, sections sixteen hundred and seventy-four, sixteen hundred and eighty-nine through seventeen hundred and seven, seventeen hundred and eleven, through seventeen hundred and sixteen, seventeen hundred and seventeen, seventeen hundred and twenty-one, seventeen hundred and twenty-two, seventeen hundred and eighty-four, through seventeen hundred and eighty-seven and ninety-one hundred and forty-three, subsection three "g" are repealed.

Y-

seventeen hundred and eighty-five,

S:\fb\docs\m99\11\09stats

✓
sixteen hundred and eighty-eight "d",

action: Act: repeal

INS
9-16

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nonstat.

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Ⓟ

Ⓟ (2) SCHOOL AID PAYMENT DELAY. (a) Notwithstanding

section 121.15 (1) and (1g) of the statute, ~~the~~

~~\$25,000,000~~ 2000 school year ~~\$25,000,000~~

the department of public instruction shall

~~not~~ reduce the payments made to

school districts in June 2001 ~~and~~ by

\$25,000,000 and ~~instead make that~~ instead

pay that amount to school districts

on ~~the~~ July 2, 2001. The department

of public instruction shall set the

secondary guaranteed valuation per member

to distribute equalization aid as if

the payments have not been delayed.

Ⓟ (b) Notwithstanding section 121.15 (1m) ^{(a) 3.} ~~(a) 3.~~ of

the statute, the department of public

instruction shall ~~only reduce the~~ ~~only~~
~~the payments made in June under~~
~~this~~ ~~and~~ make the payments under
this subdivision on ~~the~~ July 2, 2001,
instead of July 23, 2001. Notwithstanding
section 121.15(1m)(b) of the statutes,
~~the payments made under this paragraph~~
the department of public instruction shall
reduce only the payments made in June
2001 ~~for~~ ~~and~~ to make the payments
under this paragraph.

1999-2000 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0188/2ins
MS/DK/PG/JK/RC:cmh:mrc

INS. 7-17 ✓

NO P

→ The department may promulgate rules as necessary to implement this section.

Drafter's Note

As we have discussed, the removal of nonstatutory provision sub. "(2)", which states that "This act is void if it does not take effect on or before December 31, 1999" could cause significant problems for taxpayers and employers if this bill does not take effect on or before December 31, 1999, because the income tax provisions that are repealed in bill section ^{CS} [auto ref. to the bill section referred to in INS. 9-16] first apply to taxable years beginning on January 1, 2000. If these provisions take effect on January 1, 2000, and are then repealed in the middle of the taxable year, I believe that a great deal of administrative and accounting problems would ensue. At your request, however, nonstat. sub. (2) is removed from this version of the bill. If it appears that the bill will not take effect on or before December 31, 1999, the bill should be redrafted or amended.

Type
SEC.
REF.

Please note that I have not deleted as many paragraphs in s. 77.64 (5) as the fiscal bureau has suggested, but I believe that sub. (5) still meets your intent. Please let me know if this is not the case and I will delete whatever other paragraphs you believe must be deleted. I was not sure what changes you wanted to nonstatutory provision sub. (1), "DETERMINATIONS OF ELIGIBILITY OR EXTENT OR AMOUNT OF CERTAIN BENEFITS." Is this provision OK?

Please review the rest of this version of the bill very carefully to ensure that it is consistent with your intent.

M E J

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBs0188/2dn
MES:...:hnh

November 9, 1999

As we have discussed, the removal of nonstatutory provision sub. "(2)", which states that "This act is void if it does not take effect on or before December 31, 1999" could cause significant problems for taxpayers and employers if this bill does not take effect on or before December 31, 1999, because the income tax provisions that are repealed in bill SECTION 5 first apply to taxable years beginning on January 1, 2000. If these provisions take effect on January 1, 2000, and are then repealed in the middle of the taxable year, I believe that a great deal of administrative and accounting problems would ensue. At your request, however, nonstat. sub. (2) is removed from this version of the bill. If it appears that the bill will not take effect on or before December 31, 1999, the bill should be redrafted or amended.

Please note that I have not deleted as many paragraphs in s. 77.64 (5) as the fiscal bureau has suggested, but I believe that sub. (5) still meets your intent. Please let me know if this is not the case and I will delete whatever other paragraphs you believe must be deleted. I was not sure what changes you wanted to nonstatutory provision sub. (1), "DETERMINATIONS OF ELIGIBILITY OR EXTENT OR AMOUNT OF CERTAIN BENEFITS." Is this provision OK?

Please review the rest of this version of the bill very carefully to ensure that it is consistent with your intent.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

Date: 11/10/99

DELIVER TO: Marc Shovers

Addressee Fax #: 4-8522 Addressee Phone #: _____

of Pages, Including Cover: 12 Sender's Initials: FA

From: Fred Ammerman

Message:

for 13

1999 - 2000 LEGISLATURE
October 1999 Special Session

LRBs0188/2
MS/DK/PG/JK/RC:....hnh

SENATE SUBSTITUTE AMENDMENT ,
TO ASSEMBLY BILL 1

1 AN ACT *to amend* 20.003 (4) (b); *to create* 20.003 (4) (c), 20.835 (2) (am) and 77.64
2 of the statutes; and *to affect* Notwithstanding chapter nine hundred and
3 ninety, section three, subsection three of the statutes, nineteen hundred and
4 ninety-nine Wisconsin Act nine, sections sixteen hundred and seventy-four,
5 sixteen hundred and eighty-eight "d", sixteen hundred and eighty-nine
6 through seventeen hundred and seven, seventeen hundred and eleven,
7 seventeen hundred and fourteen, seventeen hundred and fifteen, seventeen
8 hundred and sixteen, seventeen hundred and seventeen, seventeen hundred
9 and twenty-one, seventeen hundred and twenty-two, seventeen hundred and
10 eighty-four, seventeen hundred and eighty-five, seventeen hundred and
11 eighty-seven and ninety one hundred and forty-three, subsection three "g" and
12 ~~1999 Wisconsin Act 9, section 9143 (3g)~~; relating to: creating a tax rebate for
13 individuals, modifying the individual income tax rates and brackets structure.

X

1999 - 2000 Legislature
Oct. 1999 Spec. Sess.

- 2 -

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MS/DK/PG/JK/RC:....hmh

1 changing the standard deduction, eliminating a personal individual income tax
2 exemption, changing the school property tax rent credit, reducing the amount
3 that is available under the school levy tax credit, the school aid distribution
4 schedule, changing the required statutory balance, granting rule-making
5 authority and making an appropriation.

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

6 SECTION 1. 20.003 (4) (b) of the statutes, as created by 1999 Wisconsin Act 9,
7 is amended to read:

8 20.003 (4) (b) For fiscal year 2000-01, ~~1.2%~~ 1%.

9 SECTION 2. 20.003 (4) (c) of the statutes is created to read:

10 20.003 (4) (c) For fiscal year 2001-02, 1.2%.

11 SECTION 3. 20.835 (2) (am) of the statutes is created to read:

12 20.835 (2) (am) *Onetime rebate of nonbusiness consumer sales tax.* A sum
13 sufficient to pay the aggregate claims approved under s. 77.64.

14 SECTION 4. 77.64 of the statutes is created to read:

15 **77.64 Onetime rebate of nonbusiness consumer sales tax paid by**
16 **individuals.** (1) DEFINITIONS. In this subsection:

17 (a) "Claimant" means an individual who is eligible under sub. (3) to receive or
18 claim a rebate under this section.

19 (b) "Department" means the department of revenue.

20 (c) "Nonresident" means an individual who was not a resident of this state for
21 any part of 1998.

22 (d) "Part-year resident" means an individual who was a resident of this state
23 for some part of 1998.

1999 - 2000 Legislature
Oct. 1999 Spec. Sess.

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MS/DK/PG/JK/RC:....hnh
SECTION 4

1 (e) "Resident" means an individual who was a full-year resident of this state
2 in 1998.

3 (2) CLAIMS. Subject to the limitations and conditions under sub. (5) a claimant
4 may claim, or is eligible to receive, a rebate that is calculated under sub. (4). The
5 department shall certify the amount of the rebate for which the claimant is eligible
6 to the department of administration for payment to the claimant by check, share
7 draft or other draft paid from the appropriation under s. 20.835 (2) (am).

8 (3) ELIGIBILITY. (a) An individual who was a resident and who filed a 1998
9 Wisconsin income tax return or 1998 homestead credit claim is eligible to receive a
10 rebate under sub. (2).

11 (b) An individual who was a resident and who did not file a 1998 Wisconsin
12 income tax return or 1998 homestead credit claim by October 15, 1999, is eligible to
13 receive a rebate under sub. (2) only if the individual files a claim with the department
14 not later than June 30, 2000. The claim shall be filed on a form prepared by the
15 department not later than 60 days after the effective date of this paragraph
16 [revisor inserts date].

17 (be) A married individual who is a resident and whose spouse is a nonresident,
18 and who filed a 1998 Wisconsin income tax return, is eligible to receive a rebate under
19 sub. (2), calculated by the department based on the couple's Wisconsin adjusted gross
20 income.

21 (bm) A married individual who is a resident and whose spouse is a nonresident,
22 and who did not file a 1998 Wisconsin income tax return by October 15, 1999, is
23 eligible to receive a rebate under sub. (2), calculated by the department, only if the
24 couple files a claim with the department not later than June 30, 2000. The claim

1999 - 2000 Legislature
Oct. 1999 Spec. Sess.

- 4 -

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MS/DK/PG/JK/RC:....hnh
SECTION 4

1 shall be filed on a form prepared by the department not later than 60 days after the
2 effective date of this paragraph [revisor inserts date]

3 (c) An individual who was a part-year resident and who filed a 1998 Wisconsin
4 income tax return or a married couple, of whom one of the spouses was a part-year
5 resident and the other spouse was either a part-year resident or a resident, and who
6 filed a 1998 Wisconsin income tax return, is eligible to receive a rebate under sub.
7 (2), calculated by the department based on the individual's or couple's Wisconsin
8 adjusted gross income.

9 (d) An individual who was a part-year resident and who did not file a 1998
10 Wisconsin income tax return by October 15, 1999, or a married couple, of whom one
11 of the spouses was a part-year resident and the other spouse was either a part-year
12 resident or a resident, and who did not file a 1998 Wisconsin income tax return by
13 October 15, 1999, is eligible to receive a rebate under sub. (2), calculated by the
14 department, only if the individual or couple files a claim with the department not
15 later than June 30, 2000. The claim shall be filed on a form prepared by the
16 department not later than 60 days after the effective date of this paragraph
17 [revisor inserts date].

18 (de) A married individual who is a part-year resident and whose spouse is a
19 nonresident, and who filed a 1998 Wisconsin income tax return, is eligible to receive
20 a rebate under sub. (2), calculated by the department based on the couple's Wisconsin
21 adjusted gross income.

22 (dm) A married individual who is a part-year resident and whose spouse is a
23 nonresident, and who did not file a 1998 Wisconsin income tax return by October 15,
24 1999, is eligible to receive a rebate under sub. (2), calculated by the department, only
25 if the couple files a claim with the department not later than June 30, 2000. The

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1 claim shall be filed on a form prepared by the department not later than 60 days after
2 the effective date of this paragraph [revisor inserts date].

3 (e) An individual who was a nonresident is eligible to receive a rebate under
4 sub. (2) if the individual files a claim with the department not later than 30 days after
5 the effective date of this paragraph [revisor inserts date]. The claim shall be filed
6 on a form prepared by the department. The form shall require a nonresident to
7 document his or her nonbusiness consumer sales taxes paid to Wisconsin in 1998,
8 and the documented amount must be at least \$20 for a nonresident to be eligible to
9 receive a rebate under sub. (2). An individual who was a nonresident is not eligible
10 to receive a rebate under this paragraph if the individual's spouse is eligible to
11 receive a rebate under this subsection as a resident or part-year resident.

12 (4) CALCULATION. (a) A claimant who is a resident and married and filed a joint
13 1998 Wisconsin income tax return or 1998 homestead credit claim shall be eligible
14 for a rebate in one of the following amounts:

15 1. If the couple's 1998 Wisconsin adjusted gross income is not more than
16 \$25,000, \$370.

17 2. If the couple's 1998 Wisconsin adjusted gross income is more than \$25,000
18 but not more than \$50,000, \$378.

19 3. If the couple's 1998 Wisconsin adjusted gross income is more than \$50,000
20 but not more than \$75,000, \$397.

21 4. If the couple's 1998 Wisconsin adjusted gross income is more than \$75,000,
22 \$420.

23 (b) A claimant who is a resident and single and filed a 1998 Wisconsin income
24 tax return or 1998 homestead credit claim, or who is a resident and married and filed
25 a separate 1998 Wisconsin income tax return, or who is a resident and filed a 1998

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SECTION 4

1 Wisconsin income tax return as a head of household, shall be eligible for a rebate in
2 one of the following amounts:

3 1. If the individual's 1998 Wisconsin adjusted gross income is not more than
4 \$25,000, \$189.

5 2. If the individual's 1998 Wisconsin adjusted gross income is more than
6 \$25,000 but not more than \$37,500, \$199.

7 3. If the individual's 1998 Wisconsin adjusted gross income is more than
8 \$37,500, \$210.

9 (c) A claimant who files a form specified in sub. (3) (b) shall be eligible for a
10 rebate in an amount specified in par. (a) 1. or (b) 1., depending on the individual's
11 filing status.

12 (d) A claimant to whom sub. (3) (be), (c) or (de) applies shall be eligible for a
13 rebate in an amount specified in par. (a) or (b), depending on the individual's filing
14 status and Wisconsin adjusted gross income.

15 (e) A claimant who files a form specified in sub. (3) (bm), (d) or (dm) shall be
16 eligible for a rebate in an amount specified in par. (a) 1. or (b) 1., depending on the
17 individual's filing status.

18 (f) A claimant under sub. (3) (e) shall be eligible for a rebate that is equal to
19 30.4% of documented nonbusiness consumer sales taxes paid to Wisconsin in 1998,
20 up to a maximum rebate of \$210.

21 ~~(5) LIMITATIONS AND CONDITIONS. (a) The department may not consider any~~
22 ~~adjustments or amendments made to a 1998 Wisconsin income tax return after~~
23 ~~October 15, 1999, in its calculation of a rebate under this section.~~

Replace with

(A)

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1 (b) With regard to a married couple for whom an offset under s. 71.80 (3) or (3m)
2 must be made against a debt that is owed by only one of the spouses, each spouse shall
3 be considered by the department to have a 50% ownership interest in the rebate.

4 (c) If an individual who is eligible for a rebate under sub. (3) filed only a 1998
5 homestead credit claim, the department shall calculate the individual's rebate as if
6 the individual's Wisconsin adjusted gross income is \$25,000.

7 (d) An individual who was claimed as a dependent on another individual's 1998
8 federal income tax return is not eligible to claim or receive a rebate under this
9 section.

10 (f) The department may enforce the rebate under this section and may take any
11 action, conduct any proceeding and proceed as it is authorized in respect to taxes
12 under chapter 71. The income tax provisions in chapter 71 relating to assessments,
13 refunds, appeals, collection, interest and penalties apply to the rebate under this
14 section. The department may promulgate rules as necessary to implement this
15 section.

16 (g) After a rebate has been issued under 1999 Wisconsin Act (this act) but
17 before the check, share draft or other draft has been cashed, either joint claimant
18 may request a separate check, share draft or other draft for 50% of the joint rebate.

19 (i) If a claimant who was a resident and who filed a 1998 Wisconsin income tax
20 return or 1998 homestead credit claim becomes deceased after he or she filed his or
21 her income tax return or homestead credit claim, the amount of the rebate for which
22 the claimant is eligible shall be paid to the claimant's estate.

23 (j) The department shall calculate the rebate for the family only of an individual
24 who has been, or was, incarcerated in a state or federal prison during the taxable year
25 to which 1999 Wisconsin Act (this act) applies.

Replace with (A)

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SECTION 4

Replace with (A)

1 (k) The department may not send any rebate checks to any state or federal
2 prison facility.

3 SECTION 5. Notwithstanding chapter nine hundred and ninety, section three,
4 subsection three of the statutes, nineteen hundred and ninety-nine Wisconsin Act
5 nine, sections sixteen hundred and seventy-four, sixteen hundred and eighty-eight
6 "d", sixteen hundred and eighty-nine through seventeen hundred and seven,
7 seventeen hundred and eleven, seventeen hundred and fourteen, seventeen hundred
8 and fifteen, seventeen hundred and sixteen, seventeen hundred and seventeen,
9 seventeen hundred and twenty-one, seventeen hundred and twenty-two, seventeen
10 hundred and eighty-four, seventeen hundred and eighty-five, seventeen hundred
11 and eighty-seven, ~~and~~ ~~ninety one~~ hundred and forty-three, subsection three "g" are
12 repealed. and ↙

13 ~~SECTION 6. 1999 Wisconsin Act 9, section 9143 (3g) is repealed.~~

14 SECTION 7. Nonstatutory provisions.

15 (1) DETERMINATIONS OF ELIGIBILITY OR EXTENT OR AMOUNT OF CERTAIN BENEFITS.

16 (a) In this subsection, "state agency" has the meaning given in ^{chapter} ~~section~~ sixteen,

17 ^{section} ~~that~~ four hundred seventeen, subsection one, paragraph "a" of the statutes.

18 (b) Notwithstanding any other provision of state law that relates to
19 determining, based on an individual's personal income or assets, that individual's
20 eligibility for a state-funded grant, loan, monetary assistance or other benefit or the
21 amount or extent of that ~~grant~~, loan, monetary assistance or other benefit, a state
22 agency may not consider receipt of a onetime rebate of nonbusiness consumer sales
23 tax, as created by this act, to be income or an asset of the individual in the month of
24 receipt or in the month immediately thereafter. This paragraph shall be broadly

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SECTION 7

1 construed to avoid determinations of ineligibility for a state-funded grant, loan,
2 monetary assistance or other benefit.

3 (c) By December 1, the department of health and family services shall request
4 a waiver, to the extent permitted under federal law, from the secretary of the federal
5 department of health and human services, and shall amend the state plan for
6 services under forty-two USC thirteen hundred ninety-six, to authorize the
7 department of health and family services to disregard receipt by an individual of a
8 onetime rebate of nonbusiness consumer sales tax, as created by this act, in
9 determining the individual's eligibility for medical assistance.

10 (d) To the extent permitted under federal law, a state agency shall disregard
11 receipt by an individual of a onetime rebate of nonbusiness consumer sales tax, as
12 created by this act, in determining the individual's eligibility for a federally funded
13 grant, loan, monetary assistance or other benefit or in determining the amount or
14 extent of that grant, loan, monetary assistance or other benefit.

15 (2) SCHOOL AID PAYMENT DELAY.

16 (a) Notwithstanding section 121.15 (1) and (1g) of the statutes, the department
17 of public instruction shall reduce the payments made to school districts in June 2001
18 by \$25,000,000 and instead pay that amount to school districts on July 2, 2001. The
19 department of public instruction shall set the secondary guaranteed valuation per
20 member to distribute equalization aid as if the payments had not been delayed.

21 (b) Notwithstanding section 121.15 (1m) (a) 3. of the statutes, the department
22 of public instruction shall make the payment under that subdivision on July 2, 2001
23 instead of July 23, 2001. Notwithstanding section 121.15 (1m) (b) of the statutes, the
24 department of public instruction shall reduce only the payments made in June 2001
25 to make the payments under this paragraph.

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SECTION 8

1 SECTION 8. Appropriation changes: revenue.

2 (1) In the schedule under section 20.005 (3) of the statutes for the appropriation
3 to the department of revenue under section 20.566 (1) (a) of the statutes, as affected
4 by the acts of 1999, the dollar amount is increased by \$2,357,500 for fiscal year
5 1999-00 to increase funding for the purposes for which the appropriation is made.

6 (END)

A

(5) **LIMITATIONS AND CONDITIONS.** (a) The department shall establish a date after which the department may not consider any adjustments or amendments made to a Wisconsin income tax return in its calculation of a rebate.

(c) If an individual who is eligible for a rebate filed only a homestead credit claim, the department shall calculate the individual's rebate as if the individual's Wisconsin adjusted gross income is \$25,000.

(d) An individual who was claimed as a dependent on another individual's federal income tax return for the taxable year on which the calculation of the rebate is based shall not claim or receive a rebate.

(f) The department may enforce the rebate and may take any action, conduct any proceeding and proceed as it is authorized in respect to income taxes. The income tax provisions relating to assessments, refunds, appeals, collection, interest and penalties apply to the rebate. The department may promulgate rules as necessary to implement the rebate provision.

(j) The department shall calculate the rebate for the family only of an individual who has been, or was, incarcerated in a state or federal prison during the taxable year to which the rebate applies.

(k) The department may not send any rebate checks to any state or federal prison facility.

SENATE SUBSTITUTE AMENDMENT,
TO ASSEMBLY BILL 1

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AN ACT to amend 20.003 (4) (b); to create 20.003 (4) (c), 20.835 (2) (am) and 77.64
of the statutes; and to affect Notwithstanding chapter nine hundred and
ninety, section three, subsection three of the statutes, nineteen hundred and
ninety-nine Wisconsin Act nine, sections sixteen hundred and seventy-four,
sixteen hundred and eighty-eight "d", sixteen hundred and eighty-nine
through seventeen hundred and seven, seventeen hundred and eleven,
seventeen hundred and fourteen, seventeen hundred and fifteen, seventeen
hundred and sixteen, seventeen hundred and seventeen, seventeen hundred
and twenty-one, seventeen hundred and twenty-two, seventeen hundred and
eighty-four, seventeen hundred and eighty-five, seventeen hundred and
eighty-seven and ninety one hundred and forty-three, subsection three "g" and
~~(1999 Wisconsin Act 9, section 91.42(3))~~; relating to: creating a tax rebate for
individuals, modifying the individual income tax rates and brackets structure,

Reagan

1 changing the standard deduction, eliminating a personal individual income tax
2 exemption, changing the school property tax rent credit, reducing the amount
3 that is available under the school levy tax credit, the school aid distribution
4 schedule, changing the required statutory balance, granting rule-making
5 authority and making an appropriation.

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

6 SECTION 1. 20.003 (4) (b) of the statutes, as created by 1999 Wisconsin Act 9,
7 is amended to read:

8 20.003 (4) (b) For fiscal year 2000–01, ~~1.2%~~ 1%.

9 SECTION 2. 20.003 (4) (c) of the statutes is created to read:

10 20.003 (4) (c) For fiscal year 2001–02, 1.2%.

11 SECTION 3. 20.835 (2) (am) of the statutes is created to read:

12 20.835 (2) (am) *Onetime rebate of nonbusiness consumer sales tax.* A sum
13 sufficient to pay the aggregate claims approved under s. 77.64.

14 SECTION 4. 77.64 of the statutes is created to read:

15 **77.64 Onetime rebate of nonbusiness consumer sales tax paid by**
16 **individuals.** (1) DEFINITIONS. In this subsection:

17 (a) “Claimant” means an individual who is eligible under sub. (3) to receive or
18 claim a rebate under this section.

19 (b) “Department” means the department of revenue.

20 (c) “Nonresident” means an individual who was not a resident of this state for
21 any part of 1998.

22 (d) “Part-year resident” means an individual who was a resident of this state
23 for some part of 1998.

1 (e) "Resident" means an individual who was a full-year resident of this state
2 in 1998.

3 (2) CLAIMS. Subject to the limitations and conditions under sub. (5) a claimant
4 may claim, or is eligible to receive, a rebate that is calculated under sub. (4). The
5 department shall certify the amount of the rebate for which the claimant is eligible
6 to the department of administration for payment to the claimant by check, share
7 draft or other draft paid from the appropriation under s. 20.835 (2) (am).

8 (3) ELIGIBILITY. (a) An individual who was a resident and who filed a 1998
9 Wisconsin income tax return or 1998 homestead credit claim is eligible to receive a
10 rebate under sub. (2).

11 (b) An individual who was a resident and who did not file a 1998 Wisconsin
12 income tax return or 1998 homestead credit claim by October 15, 1999, is eligible to
13 receive a rebate under sub. (2) only if the individual files a claim with the department
14 not later than June 30, 2000. The claim shall be filed on a form prepared by the
15 department not later than 60 days after the effective date of this paragraph
16 [revisor inserts date].

17 (be) A married individual who is a resident and whose spouse is a nonresident,
18 and who filed a 1998 Wisconsin income tax return, is eligible to receive a rebate under
19 sub. (2), calculated by the department based on the couple's Wisconsin adjusted gross
20 income.

21 (bm) A married individual who is a resident and whose spouse is a nonresident,
22 and who did not file a 1998 Wisconsin income tax return by October 15, 1999, is
23 eligible to receive a rebate under sub. (2), calculated by the department, only if the
24 couple files a claim with the department not later than June 30, 2000. The claim

1 shall be filed on a form prepared by the department not later than 60 days after the
2 effective date of this paragraph [revisor inserts date].

3 (c) An individual who was a part-year resident and who filed a 1998 Wisconsin
4 income tax return or a married couple, of whom one of the spouses was a part-year
5 resident and the other spouse was either a part-year resident or a resident, and who
6 filed a 1998 Wisconsin income tax return, is eligible to receive a rebate under sub.
7 (2), calculated by the department based on the individual's or couple's Wisconsin
8 adjusted gross income.

9 (d) An individual who was a part-year resident and who did not file a 1998
10 Wisconsin income tax return by October 15, 1999, or a married couple, of whom one
11 of the spouses was a part-year resident and the other spouse was either a part-year
12 resident or a resident, and who did not file a 1998 Wisconsin income tax return by
13 October 15, 1999, is eligible to receive a rebate under sub. (2), calculated by the
14 department, only if the individual or couple files a claim with the department not
15 later than June 30, 2000. The claim shall be filed on a form prepared by the
16 department not later than 60 days after the effective date of this paragraph
17 [revisor inserts date].

18 (de) A married individual who is a part-year resident and whose spouse is a
19 nonresident, and who filed a 1998 Wisconsin income tax return, is eligible to receive
20 a rebate under sub. (2), calculated by the department based on the couple's Wisconsin
21 adjusted gross income.

22 (dm) A married individual who is a part-year resident and whose spouse is a
23 nonresident, and who did not file a 1998 Wisconsin income tax return by October 15,
24 1999, is eligible to receive a rebate under sub. (2), calculated by the department, only
25 if the couple files a claim with the department not later than June 30, 2000. The

1 claim shall be filed on a form prepared by the department not later than 60 days after
2 the effective date of this paragraph [revisor inserts date].

3 (e) An individual who was a nonresident is eligible to receive a rebate under
4 sub. (2) if the individual files a claim with the department not later than 30 days after
5 the effective date of this paragraph [revisor inserts date]. The claim shall be filed
6 on a form prepared by the department. The form shall require a nonresident to
7 document his or her nonbusiness consumer sales taxes paid to Wisconsin in 1998,
8 and the documented amount must be at least \$20 for a nonresident to be eligible to
9 receive a rebate under sub. (2). An individual who was a nonresident is not eligible
10 to receive a rebate under this paragraph if the individual's spouse is eligible to
11 receive a rebate under this subsection as a resident or part-year resident.

12 (4) CALCULATION. (a) A claimant who is a resident and married and filed a joint
13 1998 Wisconsin income tax return or 1998 homestead credit claim shall be eligible
14 for a rebate in one of the following amounts:

15 1. If the couple's 1998 Wisconsin adjusted gross income is not more than
16 \$25,000, \$370.

17 2. If the couple's 1998 Wisconsin adjusted gross income is more than \$25,000
18 but not more than \$50,000, \$378.

19 3. If the couple's 1998 Wisconsin adjusted gross income is more than \$50,000
20 but not more than \$75,000, \$397.

21 4. If the couple's 1998 Wisconsin adjusted gross income is more than \$75,000,
22 \$420.

23 (b) A claimant who is a resident and single and filed a 1998 Wisconsin income
24 tax return or 1998 homestead credit claim, or who is a resident and married and filed
25 a separate 1998 Wisconsin income tax return, or who is a resident and filed a 1998

1 Wisconsin income tax return as a head of household, shall be eligible for a rebate in
2 one of the following amounts:

3 1. If the individual's 1998 Wisconsin adjusted gross income is not more than
4 \$25,000, \$189.

5 2. If the individual's 1998 Wisconsin adjusted gross income is more than
6 \$25,000 but not more than \$37,500, \$199.

7 3. If the individual's 1998 Wisconsin adjusted gross income is more than
8 \$37,500, \$210.

9 (c) A claimant who files a form specified in sub. (3) (b) shall be eligible for a
10 rebate in an amount specified in par. (a) 1. or (b) 1., depending on the individual's
11 filing status.

12 (d) A claimant to whom sub. (3) (be), (c) or (de) applies shall be eligible for a
13 rebate in an amount specified in par. (a) or (b), depending on the individual's filing
14 status and Wisconsin adjusted gross income.

15 (e) A claimant who files a form specified in sub. (3) (bm), (d) or (dm) shall be
16 eligible for a rebate in an amount specified in par. (a) 1. or (b) 1., depending on the
17 individual's filing status.

18 (f) A claimant under sub. (3) (e) shall be eligible for a rebate that is equal to
19 30.4% of documented nonbusiness consumer sales taxes paid to Wisconsin in 1998,
20 up to a maximum rebate of \$210.

21 (5) LIMITATIONS AND CONDITIONS. (a) The department ^{shall establish a date} may not consider any
22 adjustments or amendments made to a ~~1999~~ Wisconsin income tax return ~~made~~
23 ~~October 15, 1999~~ in its calculation of a rebate ~~under this section~~.

1 ~~(b) With regard to a married couple for whom an offset under s. 71.80 (3) or (3m)~~
2 ~~must be made against a debt that is owed by only one of the spouses, each spouse shall~~
3 ~~be considered by the department to have a 50% ownership interest in the rebate.~~

4 (c) If an individual who is eligible for a rebate ~~under s. 19.09~~ filed only a ~~1998~~
5 homestead credit claim, the department shall calculate the individual's rebate as if
6 the individual's Wisconsin adjusted gross income is \$25,000.

7 (d) An individual who was claimed as a dependent on another individual's ~~1998~~
8 *for the taxable year on which the calculation of the rebate is based* federal income tax return is not eligible to claim or receive a rebate ~~under this~~
9 ~~section.~~

10 (f) The department may enforce the rebate ~~under this section~~ and may take any
11 action, conduct any proceeding and proceed as it is authorized in respect to ^{income} taxes
12 ~~under chapter VII~~. The income tax provisions ~~in chapter VII~~ relating to assessments,
13 refunds, appeals, collection, interest and penalties apply to the rebate ~~under this~~
14 ~~section~~. The department may promulgate rules as necessary to implement ~~this~~
15 ~~section~~. *the rebate provision*

16 ~~(g) After a rebate has been issued under 1999 Wisconsin Act ... (this act) but~~
17 ~~before the check, share draft or other draft has been cashed, either joint claimant~~
18 ~~may request a separate check, share draft or other draft for 50% of the joint rebate.~~

19 ~~(i) If a claimant who was a resident and who filed a 1998 Wisconsin income tax~~
20 ~~return or 1998 homestead credit claim becomes deceased after he or she filed his or~~
21 ~~her income tax return or homestead credit claim, the amount of the rebate for which~~
22 ~~the claimant is eligible shall be paid to the claimant's estate.~~

23 (j) The department shall calculate the rebate for the family only of an individual
24 who has been, or was, incarcerated in a state or federal prison during the taxable year
25 to which ^{the rebate} ~~1999 Wisconsin Act ... (this act)~~ applies.

Rebuttal

1 (k) The department may not send any rebate checks to any state or federal
2 prison facility.

3 **SECTION 5.** ~~Notwithstanding chapter nine hundred and ninety, section three,~~
4 ~~subsection three of the statutes, nineteen hundred and ninety-nine Wisconsin Act~~
5 ~~nine, sections sixteen hundred and seventy-four, sixteen hundred and eighty-eight~~
6 ~~"d", sixteen hundred and eighty-nine through seventeen hundred and seven,~~
7 ~~seventeen hundred and eleven, seventeen hundred and fourteen, seventeen hundred~~
8 ~~and fifteen, seventeen hundred and sixteen, seventeen hundred and seventeen,~~
9 ~~seventeen hundred and twenty-one, seventeen hundred and twenty-two, seventeen~~
10 ~~hundred and eighty-four, seventeen hundred and eighty-five, seventeen hundred~~
11 ~~and eighty-seven and ninety one hundred and forty-three, subsection three "g" are~~
12 ~~repealed.~~

13 **SECTION 6.** 1999 Wisconsin Act 9, section 9143 (3g) is repealed.

14 **SECTION 7. Nonstatutory provisions.**

15 (1) DETERMINATIONS OF ELIGIBILITY OR EXTENT OR AMOUNT OF CERTAIN BENEFITS.

16 (a) In this subsection, "state agency" has the meaning given in section ^{16.417(1)(a)} ~~sixteen~~
17 ~~point four hundred seventy-four, subsection one, paragraph 2 of the statutes.~~

18 (b) Notwithstanding any other provision of state law that relates to
19 determining, based on an individual's personal income or assets, that individual's
20 eligibility for a state-funded grant, loan, monetary assistance or other benefit or the
21 amount or extent of that grant, loan, monetary assistance or other benefit, a state
22 agency may not consider receipt of a onetime rebate of nonbusiness consumer sales
23 tax, as created by this act, to be income or an asset of the individual in the month of
24 receipt or in the month immediately thereafter. This paragraph shall be broadly

1 construed to avoid determinations of ineligibility for a state-funded grant, loan,
2 monetary assistance or other benefit.

3 (c) By December 1, the department of health and family services shall request
4 a waiver, to the extent permitted under federal law, from the secretary of the federal
5 department of health and human services, and shall amend the state plan for
6 services under ~~forty-two~~ ⁴² USC ~~thirteen hundred ninety-six~~ ¹³⁹⁶ to authorize the
7 department of health and family services to disregard receipt by an individual of a
8 onetime rebate of nonbusiness consumer sales tax, as created by this act, in
9 determining the individual's eligibility for medical assistance.

10 (d) To the extent permitted under federal law, a state agency shall disregard
11 receipt by an individual of a onetime rebate of nonbusiness consumer sales tax, as
12 created by this act, in determining the individual's eligibility for a federally funded
13 grant, loan, monetary assistance or other benefit or in determining the amount or
14 extent of that grant, loan, monetary assistance or other benefit.

15 (2) SCHOOL AID PAYMENT DELAY.

16 (a) Notwithstanding section 121.15 (1) and (1g) of the statutes, the department
17 of public instruction shall reduce the payments made to school districts in June 2001
18 by \$25,000,000 and instead pay that amount to school districts on July 2, 2001. The
19 department of public instruction shall set the secondary guaranteed valuation per
20 member to distribute equalization aid as if the payments had not been delayed.

21 (b) Notwithstanding section 121.15 (1m) (a) 3. of the statutes, the department
22 of public instruction shall make the payment under that subdivision on July 2, 2001
23 instead of July 23, 2001. Notwithstanding section 121.15 (1m) (b) of the statutes, the
24 department of public instruction shall reduce only the payments made in June 2001
25 to make the payments under this paragraph.

INS 8-3 NOTE from

1 ~~121.15 (1m) (a) 3. Beginning in the 1999-2000 school year, annually the state~~
2 ~~shall pay to school districts, from the appropriation under s. 20.255 (2) (ac),~~
3 ~~\$75,000,000 on the 4th Monday in July of the following school year. Beginning in~~
4 ~~July 2001, the payment under this paragraph shall be made on the first Monday in~~
5 ~~July.~~

6 **SECTION 11.** 121.15 (1m) (b) of the statutes is amended to read:

7 121.15 (1m) (b) ~~The percentages under subs. (1) (a) and (1g) (a) shall be reduced~~
8 ~~proportionally to reflect the payments made under par. (a) shall reduce only the~~
9 ~~payments made in June under subs. (1) (a) and (1g) (a). School districts shall treat~~
10 ~~the payments made in July under par. (a) as if they had been received in the previous~~
11 ~~school year.~~

12 ~~SECTION 12m~~ Notwithstanding s. 990.03 (3), 1999 Wisconsin Act 9, sections
13 1674, ^{1688 d,} 1689, 1690, 1691, 1691c, 1692, 1693, 1694, 1695, 1696, 1697, 1698, 1699, 1700,
14 1701, 1702, 1703, 1704, 1705, 1706, 1707, 1711, ~~1712,~~ 1714, 1715, 1716, 1717, 1721,
15 1722, 1784, 1785, ~~1786,~~ and 1787 are repealed.

16 **SECTION 13.** 1999 Wisconsin Act 9, section 9143 (3g) is repealed.

17 **SECTION 14. Nonstatutory provisions.**

18 (1) DETERMINATIONS OF ELIGIBILITY OR EXTENT OR AMOUNT OF CERTAIN BENEFITS.

19 (a) In this subsection, "state agency" has the meaning given in section 16.417

20 (1) (a) of the statutes.

21 (b) Notwithstanding any other provision of state law that relates to
22 determining, based on an individual's personal income or assets, that individual's
23 eligibility for a state-funded grant, loan, monetary assistance or other benefit or the
24 amount or extent of that grant, loan, monetary assistance or other benefit, a state
25 agency may not consider receipt of a onetime rebate of nonbusiness consumer sales

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