

## 2001 ASSEMBLY BILL 584

October 18, 2001 – Introduced by Representatives HOVEN, BIES, DUFF, HAHN, HUNDERTMARK, LADWIG, LASSA, LIPPERT, MONTGOMERY, MUSSER, OTT, STARZYK, STEINBRINK, STONE, SUDER, TOWNSEND, UNDERHEIM, URBAN and VRAKAS, cosponsored by Senators MOEN, ROESSLER, SCHULTZ, SHIBILSKI and WELCH. Referred to Committee on Energy and Utilities.

1     **AN ACT** *to repeal* 79.04 (1) (c) 3.; *to amend* 20.835 (1) (d), 79.01 (2), 79.03 (3) (a),  
2           79.03 (4), 79.04 (1) (a), 79.04 (1) (b) 3., 79.04 (1) (c) 1., 79.04 (2) (a), 79.04 (2) (am)  
3           3. and 79.04 (2) (b); *to repeal and recreate* 79.04 (2) (a); and *to create* 20.835  
4           (1) (dm), 79.01 (2m), 79.04 (1) (am), 79.04 (1) (c) 4., 79.04 (2) (ad), 79.04 (2) (c),  
5           79.04 (5) and 79.04 (6) of the statutes; **relating to:** public utility shared revenue  
6           payments and making an appropriation.

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### ***Analysis by the Legislative Reference Bureau***

Under current law, generally, the property of a public utility is subject to a state tax rather than local property taxes. Instead of collecting property taxes on such property, municipalities and counties receive payments from the shared revenue account based on the value of public utility property located in the municipalities and counties. The amount of a municipality's payment is equal to the value of public utility property located in the municipality, not exceeding \$125,000,000 for each utility, multiplied by either three mills, for a town, or six mills, for a city or village. However, the payment may not exceed an amount that is equal to \$300 multiplied by the municipality's population. The amount of a county's payment is equal to the value of public utility property located in each municipality within the county, not exceeding \$125,000,000 for each utility, multiplied by either three mills, for a city or village located within the county, or six mills, for a town located within the county. However, the amount of the county's payment may not exceed an amount that is equal to \$100 multiplied by the county's population.

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Under this bill, beginning in 2003, the payments to municipalities and counties related to public utility property is paid from the public utility distribution account, which is created by the bill, instead of the shared revenue account. Under the bill, the amount of a municipality's payment related to public utility property is equal to the value of public utility property located in the municipality, not exceeding the following amounts for each utility, multiplied by either three mills, for a town, or six mills, for a city or village: in 2003, \$140,000,000; in 2004, \$160,000,000; in 2005, \$185,000,000; in 2006 and subsequent years, \$250,000,000. However, the amount of the payment may not exceed the following amounts multiplied by the municipality's population: in 2003, \$450; in 2004, \$650; in 2005, \$950; in 2006 and subsequent years, \$1,200.

Under the bill, if a power production plant is built on the site of an existing or decommissioned power production plant or on brownfields, and operates at a power production capacity of at least 50 megawatts, the municipality in which the plant is located receives an additional payment equal to the value of the production plant, not exceeding the following amounts, multiplied by one mill, for a production plant that is neither coal-powered nor nuclear-powered, or by two mills, for a production plant that is coal-powered: in 2003, \$140,000,000; in 2004, \$160,000,000; in 2005, \$185,000,000; in 2006 and subsequent years, \$250,000,000.

Under the bill, the amount of a county's payment related to public utility property is equal to the value of public utility property located in the county, not exceeding the following amounts for each utility, multiplied by either three mills, for a city or village located within the county, or six mills, for a town located within the county: in 2003, \$140,000,000; in 2004, \$160,000,000; in 2005, \$185,000,000; in 2006 and subsequent years, \$250,000,000. However, the amount of the payment may not exceed the following amounts multiplied by the county's population: in 2003, \$225; in 2004, \$325; in 2005, \$475; in 2006 and subsequent years, \$600.

Under the bill, if a power production plant is built on the site of an existing or decommissioned power production plant or on brownfields, and operates at a power production capacity of at least 50 megawatts, the county in which the plant is located receives an additional payment equal to the value of the production plant, not exceeding the following amounts, multiplied by one mill, for any production plant that is not nuclear-powered: in 2003, \$140,000,000; in 2004, \$160,000,000; in 2005, \$185,000,000; in 2006 and subsequent years, \$250,000,000.

Under current law, if public utility property is decommissioned and thereby subject to local property taxes, the municipalities and counties in which the property is located no longer receive shared revenue payments based on the value of that property. Under the bill, shared revenue payments related to decommissioned utility property are phased out over five years.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

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1           **SECTION 1.** 20.835 (1) (d) of the statutes is amended to read:

2           20.835 **(1)** (d) *Shared revenue account.* A sum sufficient to meet the  
3 requirements of the shared revenue account established under s. 79.01 (2) to provide  
4 for the distributions from the shared revenue account to counties, towns, villages and  
5 cities under ss. 79.03, ~~79.04~~ and 79.06.

6           **SECTION 2.** 20.835 (1) (dm) of the statutes is created to read:

7           20.835 **(1)** (dm) *Public utility distribution account.* A sum sufficient to make  
8 the payments under s. 79.04.

9           **SECTION 3.** 79.01 (2) of the statutes is amended to read:

10          79.01 **(2)** There is established an account in the general fund entitled the  
11 “Municipal and County Shared Revenue Account”~~,-,~~ referred to in this chapter as the  
12 “shared revenue account”~~,-,~~ There shall be appropriated to the shared revenue  
13 account the sums specified in ~~ss. s.~~ s. 79.03 and ~~79.04~~.

14          **SECTION 4.** 79.01 (2m) of the statutes is created to read:

15          79.01 **(2m)** There is established an account in the general fund entitled the  
16 “Public Utility Distribution Account,” referred to in this chapter as the “public utility  
17 account.” There shall be appropriated to the public utility account the sums specified  
18 in s. 79.04.

19          **SECTION 5.** 79.03 (3) (a) of the statutes is amended to read:

20          79.03 **(3)** (a) The amount in the shared revenue account for municipalities and  
21 the amount in the shared revenue account for counties, less the payments under sub.  
22 (2) and, for distributions before the distribution in 2003, less the payments under s.  
23 79.04, shall be allocated to each municipality and county respectively in proportion  
24 to its entitlement. In this paragraph, “entitlement” means the product of aidable  
25 revenues and tax base weight.

**ASSEMBLY BILL 584****SECTION 6**

1           **SECTION 6.** 79.03 (4) of the statutes, as affected by 2001 Wisconsin Act 16, is  
2 amended to read:

3           79.03 **(4)** In 1991, the total amount to be distributed under ss. 79.03, 79.04, and  
4 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be  
5 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.  
6 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.  
7 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this  
8 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to  
9 municipalities and \$168,981,800 to counties. Beginning in 1995 and ending in 2001,  
10 the total amounts to be distributed under ss. 79.03, 79.04 and 79.06 from s. 20.835  
11 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 2002, the  
12 total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1)  
13 (d) are \$769,092,800 to municipalities and \$170,671,600 to counties. In 2003 and  
14 subsequent years, the total amounts amount to be distributed under ss. 79.03, ~~79.04,~~  
15 and 79.06 from s. 20.835 (1) (d) are to municipalities is \$776,783,700, less the amount  
16 that would be distributed to municipalities under s. 79.04, 1999 stats. In 2003 and  
17 subsequent years, the total amount to be distributed under ss. 79.03 and 79.06 from  
18 s. 20.835 (1) (d) to counties is \$172,378,300, less the amount that would be  
19 distributed to counties under s. 79.04, 1999 stats.

20           **SECTION 7.** 79.04 (1) (a) of the statutes is amended to read:

21           79.04 **(1)** (a) An Except as provided in par. (am) and sub. (5), an amount from  
22 the shared revenue account in 2002, and from the public utility distribution account  
23 in 2003 and subsequent years, determined by multiplying by 3 mills in the case of  
24 a town, and 6 mills in the case of a city or village, for the distribution in 2002, the first  
25 \$125,000,000; for the distribution in 2003, the first \$140,000,000; for the distribution

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1 in 2004, the first \$160,000,000; for the distribution in 2005, the first \$185,000,000;  
2 and for the distribution in 2006 and subsequent years, the first \$250,000,000; of the  
3 amount shown in the account, plus leased property, of each public utility except  
4 qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December  
5 31 of the preceding year for either “production plant, exclusive of land” and “general  
6 structures”, or “work in progress” for production plants and general structures under  
7 construction, in the case of light, heat and power companies, electric cooperatives or  
8 municipal electric companies, for all property within a municipality in accordance  
9 with the system of accounts established by the public service commission or rural  
10 electrification administration, less depreciation thereon as determined by the  
11 department of revenue and less the value of treatment plant and pollution  
12 abatement equipment, as defined under s. 70.11 (21) (a), as determined by the  
13 department of revenue plus an amount from the shared revenue account in 2002, and  
14 from the public utility distribution account in 2003 and subsequent years,  
15 determined by multiplying by 3 mills in the case of a town, and 6 mills in the case  
16 of a city or village, of the first \$125,000,000, for the distribution in 2002; the first  
17 \$140,000,000, for the distribution in 2003; the first \$160,000,000, for the distribution  
18 in 2004; the first \$185,000,000, for the distribution in 2005; and the first  
19 \$250,000,000, for the distribution in 2006 and subsequent years; of the total original  
20 cost of production plant, general structures and work-in-progress less depreciation,  
21 land and approved waste treatment facilities of each qualified wholesale electric  
22 company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of  
23 all property within the municipality. The total of amounts, as depreciated, from the  
24 accounts of all public utilities for the same production plant is also limited to not  
25 more than \$125,000,000. ~~The amount distributable to a municipality in any year~~

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1 ~~shall not exceed \$300 times the population of the municipality, for the distribution~~  
2 ~~in 2002; \$140,000,000, for the distribution in 2003; \$160,000,000, for the distribution~~  
3 ~~in 2004; \$185,000,000, for the distribution in 2005; and \$250,000,000, for the~~  
4 ~~distribution in 2006 and subsequent years.~~

5 **SECTION 8.** 79.04 (1) (am) of the statutes is created to read:

6 79.04 (1) (am) The amount distributable to a municipality under par. (a) shall  
7 not exceed the following:

8 1. For the distribution in 2002, an amount equal to the municipality's  
9 population multiplied by \$300.

10 2. For the distribution in 2003, an amount equal to the municipality's  
11 population multiplied by \$450.

12 3. For the distribution in 2004, an amount equal to the municipality's  
13 population multiplied by \$650.

14 4. For the distribution in 2005, an amount equal to the municipality's  
15 population multiplied by \$950.

16 5. For the distribution in 2006 and subsequent years, an amount equal to the  
17 municipality's population multiplied by \$1,200.

18 **SECTION 9.** 79.04 (1) (b) 3. of the statutes is amended to read:

19 79.04 (1) (b) 3. The amount of a distribution under this paragraph, as affected  
20 by subd. 1., may not exceed the per capita amount established under par. (a) ~~(am)~~.

21 **SECTION 10.** 79.04 (1) (c) 1. of the statutes is amended to read:

22 79.04 (1) (c) 1. The payment for any municipality in which a production plant  
23 is located, which the public service commission certifies to the department of revenue  
24 will produce a nominal rated capacity of 200 megawatts or more, shall be no less than  
25 \$75,000 annually, except that the amount distributable to a municipality in any year

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1 shall not exceed the per capita limit specified in par. (a). ~~Payments under this~~  
2 ~~paragraph may be extended to decommissioned production plants as provided in~~  
3 ~~subd. 3 (am).~~

4 **SECTION 11.** 79.04 (1) (c) 3. of the statutes is repealed.

5 **SECTION 12.** 79.04 (1) (c) 4. of the statutes is created to read:

6 79.04 (1) (c) 4. Beginning with the distributions in 2003, if property that was  
7 exempt from the property tax under s. 70.112 (4) and that was used to generate power  
8 by a light, heat, or power company, except property under s. 66.0813, or by an electric  
9 cooperative, is decommissioned, the municipality shall be paid an amount calculated  
10 by subtracting an amount equal to the property taxes paid for that property during  
11 the current year to the municipality for its general operations from the following  
12 percentages of the payment that the municipality received under this section during  
13 the last year that the property was exempt from the property tax:

- 14 a. In the first year that the property is taxable, 100%.  
15 b. In the 2nd year that the property is taxable, 80%.  
16 c. In the 3rd year that the property is taxable, 60%.  
17 d. In the 4th year that the property is taxable, 40%.  
18 e. In the 5th year that the property is taxable, 20%.

19 **SECTION 13.** 79.04 (2) (a) of the statutes is amended to read:

20 79.04 (2) (a) Annually Except as provided in par. (ad) and sub. (5), annually,  
21 the department of administration, upon certification by the department of revenue,  
22 shall distribute from the shared revenue account in 2002, and from the public utility  
23 distribution account in 2003 and subsequent years, to any county having within its  
24 boundaries a production plant or a general structure, including production plants  
25 and general structures under construction, used by a light, heat or power company

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1 assessed under s. 76.28 (2), except property described in s. 66.0813 unless the  
2 production plant is owned or operated by a local governmental unit that is located  
3 outside of the municipality in which the production plant is located, or by an electric  
4 cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal  
5 electric company under s. 66.0825 an amount determined by multiplying by 6 mills  
6 in the case of property in a town and by 3 mills in the case of property in a city or  
7 village, for the distribution in 2002, the first \$125,000,000; for the distribution in  
8 2003, the first \$140,000,000; for the distribution in 2004, the first \$160,000,000; for  
9 the distribution in 2005, the first \$185,000,000; and for the distribution in 2006 and  
10 subsequent years, the first \$250,000,000; of the amount shown in the account, plus  
11 leased property, of each public utility except qualified wholesale electric companies,  
12 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either  
13 “production plant, exclusive of land” and “general structures”, or “work in progress”  
14 for production plants and general structures under construction, in the case of light,  
15 heat and power companies, electric cooperatives or municipal electric companies, for  
16 all property within the municipality in accordance with the system of accounts  
17 established by the public service commission or rural electrification administration,  
18 less depreciation thereon as determined by the department of revenue and less the  
19 value of treatment plant and pollution abatement equipment, as defined under s.  
20 70.11 (21) (a), as determined by the department of revenue plus an amount from the  
21 shared revenue account in 2002, and from the public utility distribution account in  
22 2003 and subsequent years, determined by multiplying by 6 mills in the case of  
23 property in a town, and 3 mills in the case of property in a city or village, of the total  
24 original cost of production plant, general structures and work-in-progress less  
25 depreciation, land and approved waste treatment facilities of each qualified



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1 wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the  
2 department of revenue of all property within the municipality. The total of amounts,  
3 as depreciated, from the accounts of all public utilities for the same production plant  
4 is also limited to not more than \$125,000,000. ~~The amount distributable to a county~~  
5 ~~in any year shall not exceed \$100 times the population of the county, for the~~  
6 distribution in 2002; \$140,000,000, for the distribution in 2003; \$160,000,000, for the  
7 distribution in 2004; \$185,000,000, for the distribution in 2005; and \$250,000,000,  
8 for the distribution in 2006 and subsequent years.

9 **SECTION 14.** 79.04 (2) (a) of the statutes, as affected by 2001 Wisconsin Acts 16  
10 and ... (this act) is repealed and recreated to read:

11 79.04 (2) (a) Except as provided in par. (ad) and sub. (5), annually, the  
12 department of administration, upon certification by the department of revenue, shall  
13 distribute from the shared revenue account in 2002, and from the public utility  
14 distribution account in 2003 and subsequent years, to any county having within its  
15 boundaries a production plant or a general structure, including production plants  
16 and general structures under construction, used by a light, heat or power company  
17 assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless  
18 the production plant is owned or operated by a local governmental unit that is located  
19 outside of the municipality in which the production plant is located, or by an electric  
20 cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal  
21 electric company under s. 66.0825 an amount determined by multiplying by 6 mills  
22 in the case of property in a town and by 3 mills in the case of property in a city or  
23 village, for the distribution in 2002, the first \$125,000,000; for the distribution in  
24 2003, the first \$140,000,000; for the distribution in 2004, the first \$160,000,000; for  
25 the distribution in 2005, the first \$185,000,000; and for the distribution in 2006 and

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1 subsequent years, the first \$250,000,000; of the amount shown in the account, plus  
2 leased property, of each public utility except qualified wholesale electric companies,  
3 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either  
4 “production plant, exclusive of land” and “general structures”, or “work in progress”  
5 for production plants and general structures under construction, in the case of light,  
6 heat and power companies, electric cooperatives or municipal electric companies, for  
7 all property within the municipality in accordance with the system of accounts  
8 established by the public service commission or rural electrification administration,  
9 less depreciation thereon as determined by the department of revenue and less the  
10 value of treatment plant and pollution abatement equipment, as defined under s.  
11 70.11 (21) (a), as determined by the department of revenue plus an amount from the  
12 shared revenue account in 2002, and from the public utility distribution account in  
13 2003 and subsequent years, determined by multiplying by 6 mills in the case of  
14 property in a town, and 3 mills in the case of property in a city or village, of the total  
15 original cost of production plant, general structures and work-in-progress less  
16 depreciation, land and approved waste treatment facilities of each qualified  
17 wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the  
18 department of revenue of all property within the municipality. The total of amounts,  
19 as depreciated, from the accounts of all public utilities for the same production plant  
20 is also limited to not more than \$125,000,000, for the distribution in 2002;  
21 \$140,000,000, for the distribution in 2003; \$160,000,000, for the distribution in 2004;  
22 \$185,000,000, for the distribution in 2005; and \$250,000,000, for the distribution in  
23 2006 and subsequent years.

24 **SECTION 15.** 79.04 (2) (ad) of the statutes is created to read:

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1           79.04 **(2)** (ad) The amount distributable to a county under par. (a) shall not  
2 exceed the following:

3           1. For the distribution in 2002, an amount equal to the county's population  
4 multiplied by \$100.

5           2. For the distribution in 2003, an amount equal to the county's population  
6 multiplied by \$225.

7           3. For the distribution in 2004, an amount equal to the county's population  
8 multiplied by \$325.

9           4. For the distribution in 2005, an amount equal to the county's population  
10 multiplied by \$475.

11           5. For the distribution in 2006 and subsequent years, an amount equal to the  
12 county's population multiplied by \$600.

13           **SECTION 16.** 79.04 (2) (am) 3. of the statutes is amended to read:

14           79.04 **(2)** (am) 3. The amount of a distribution under this paragraph, as affected  
15 by subd. 1., may not exceed the per capita amount established under par. ~~(a)~~ (ad).

16           **SECTION 17.** 79.04 (2) (b) of the statutes is amended to read:

17           79.04 **(2)** (b) The payment under par. (a) for any county in which a production  
18 plant is located, which the public service commission certifies to the department of  
19 revenue will produce a nominal rated capacity of 200 megawatts or more, shall be  
20 not less than \$75,000 annually, except that the amount distributable to a county in  
21 any year shall not exceed the per capita limit specified in par. ~~(a)~~ (ad).

22           **SECTION 18.** 79.04 (2) (c) of the statutes is created to read:

23           79.04 **(2)** (c) Beginning with the distributions in 2003, if property that was  
24 exempt from the property tax under s. 70.112 (4) and that was used to generate power  
25 by a light, heat, or power company, except property under s. 66.0813, or by an electric

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1 cooperative, is decommissioned, the county shall be paid an amount calculated by  
2 subtracting an amount equal to the property taxes paid for that property during the  
3 current year to the county for its general operations from the following percentages  
4 of the payment the county received under this section during the last year that the  
5 property was exempt from the property tax:

6 1. In the first year that the property is taxable, 100%.

7 2. In the 2nd year that the property is taxable, 80%.

8 3. In the 3rd year that the property is taxable, 60%.

9 4. In the 4th year that the property is taxable, 40%.

10 5. In the 5th year that the property is taxable, 20%.

11 **SECTION 19.** 79.04 (5) of the statutes is created to read:

12 79.04 (5) (a) If a production plant, other than a coal-powered or  
13 nuclear-powered production plant, is built on the site of an existing or  
14 decommissioned production plant or on brownfields, as defined in s. 560.13 (1) (a),  
15 after the effective date of this paragraph ... [revisor inserts date], and is operating  
16 at a total power production capacity of at least 50 megawatts, the city, village, or town  
17 in which the plant is located shall receive annually an additional payment from the  
18 department of administration equal to the portion of the amount in the account for  
19 the “production plant, exclusive of land,” less depreciation and less the value of  
20 treatment plant and pollution abatement equipment, as described under s. 70.11 (21)  
21 (a); and for the total original cost of production plant, general structures, and  
22 work-in-progress of each qualified wholesale electric company, as defined in s. 76.28  
23 (1) (gm), less depreciation, land, and approved waste facilities; that is used to  
24 calculate a payment under sub. (1) (a) multiplied by one mill, and the county in which  
25 the plant is located shall receive annually an additional payment from the

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1 department of administration equal to the portion of the amount in the account for  
2 the “production plant, exclusive of land,” less depreciation and less the value of  
3 treatment plant and pollution abatement equipment, as described under s. 70.11 (21)  
4 (a); and for the total original cost of production plant, general structures, and  
5 work-in-progress of each qualified wholesale electric company, as defined in s. 76.28  
6 (1) (gm), less depreciation, land, and approved waste facilities; that is used to  
7 calculate a payment under sub. (2) (a) multiplied by one mill.

8 (b) If a coal-powered production plant is built on the site of an existing or  
9 decommissioned production plant or on brownfields, as defined in s. 560.13 (1) (a),  
10 after the effective date of this paragraph .... [revisor inserts date], and is operating  
11 at a total power production capacity of at least 50 megawatts, the city, village, or town  
12 in which the plant is located shall receive annually an additional payment from the  
13 department of administration equal to the portion of the amount in the account for  
14 the “production plant, exclusive of land,” less depreciation and less the value of  
15 treatment plant and pollution abatement equipment, as described under s. 70.11 (21)  
16 (a); and for the total original cost of production plant, general structures, and  
17 work-in-progress of each qualified wholesale electric company, as defined in s. 76.28  
18 (1) (gm), less depreciation, land, and approved waste facilities; that is used to  
19 calculate a payment under sub. (1) (a) multiplied by 2 mills, and the county in which  
20 the plant is located shall receive annually an additional payment from the  
21 department of administration equal to the portion of the amount in the account for  
22 the “production plant, exclusive of land,” less depreciation and less the value of  
23 treatment plant and pollution abatement equipment, as described under s. 70.11 (21)  
24 (a); and for the total original cost of production plant, general structures, and  
25 work-in-progress of each qualified wholesale electric company, as defined in s. 76.28

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1 (1) (gm), less depreciation, land, and approved waste facilities; that is used to  
2 calculate a payment under sub. (2) (a) multiplied by one mill.

3 **SECTION 20.** 79.04 (6) of the statutes is created to read:

4 79.04 (6) (a) Any increase in the total amount of payments to municipalities  
5 and counties under this section in any year may not exceed an amount equal to the  
6 sum of the revenue collected under ss. 76.28, 76.29, and 76.48 in that year, less an  
7 amount equal to the sum of the revenue collected under ss. 76.28 and 76.48 in fiscal  
8 year 2000–01.

9 (b) The total amount of the payments to municipalities and counties under this  
10 section shall be allocated to each municipality and county in proportion to the total  
11 amount of the payments to municipalities and counties calculated under this section  
12 in any year in which the total amount of the payments to municipalities and counties  
13 calculated under this section exceeds the limit under par. (a).

14 **SECTION 21. Effective dates.** This act takes effect on the day after publication,  
15 except as follows:

16 (1) The repeal and recreation of section 79.04 (2) (a) of the statutes takes effect  
17 on January 1, 2002.

18 (END)