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' 1	amended to December 31, 1999 and the depreciation deduction under the federal
2	Internal Revenue Code in effect for the taxable year for which the return is filed, so
3	as to reflect the fact that the insurer may choose between these 2 deductions 2000,
4	except that property first placed in service by the taxpayer on or after
5	January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br),
6	1985 stats., is required to be depreciated under the Internal Revenue Code as
7	amended to December 31, 1980, and property first placed in service in taxable year
. 8	1981 or thereafter but before January 1, 1987, that, under s. 71.94 (15) (bm), 1985
9	stats. is required to be depreciated under the Internal Revenue Code as amended
10	to December 31, 1980, shall continue to be depreciated under the Internal Revenue
114	Code as amended to December 31, 1980.".

b2322/1.3 97. Page 160, line 7: after that line insert:

b2322/1.3 "Section 231c. 71.45 (3) (intro.) of the statutes is amended to read:

71.45 (3) APPORTIONMENT. (intro.) With respect Except as provided in sub. (3d), to determine Wisconsin income for purposes of the franchise tax, domestic insurers not engaged in the sale of life insurance but which that, in the taxable year, have collected received premiums, other than life insurance premiums, written en subjects of for insurance on property or risks resident, located or to be performed outside this state, there shall be subtracted from multiply the net income figure derived by application of sub. (2) (a) to arrive at Wisconsin income constituting the measure of the franchise tax an amount calculated by multiplying such adjusted federal taxable income by the arithmetic average of the following 2 percentages:

b2322/1.3 Section 231d. 71.45 (3) (a) of the statutes is amended to read:

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71.45 (3) (a) The Subject to sub. (3d), the percentage of total determined by dividing the sum of direct premiums written on all property and risks for insurance other than life insurance, with respects to all property and risks resident, located, or to be performed in this state, and assumed premiums written for reinsurance. other than life insurance, with respect to all property and risks resident, located, or to be performed in this state, by the sum of direct premiums written for insurance on all property and risks, other than life insurance, wherever located during the taxable year, as reflects, and assumed premiums written on insurance for reinsurance on all property and risks, other than life insurance, where the subject of insurance was resident, located or to be performed outside this state wherever located. In this paragraph, "direct premiums" means direct premiums as reported for the taxable year on an annual statement that is filed by the insurer with the commissioner of insurance under s. 601.42 (1g) (a). In this paragraph, "assumed premiums" means assumed reinsurance premiums from domestic insurance companies as reported for the taxable year on an annual statement that is filed with the commissioner of insurance under s. 601.42 (1g) (a).

b2322/1.3 SECTION 231e. 71.45 (3) (b) of the statutes is renumbered 71.45 (3) (b) 1. and amended to read:

71.45 (3) (b) 1. The Subject to sub. (3d), the percentage of determined by dividing the payroll, exclusive of life insurance payroll, paid in this state in the taxable year by total payroll, exclusive of life insurance payroll, paid everywhere in the taxable year as reflects such compensation paid outside this state. Compensation.

2. Under subd. 1., payroll is paid outside in this state if the individual's service is performed entirely outside in this state; or the individual's service is performed

both within and without in and outside this state, but the service performed within outside this state is incidental to the individual's service without in this state; or some service is performed without in this state and the base of operations, or if there is no base of operations, the place from which the service is directed or controlled is without in this state, or the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is outside in this state.

b2322/1.3 Section 231f. 71.45 (3d) of the statutes is created to read:

71.45 (3d) PREMIUMS FACTOR; DOMESTIC INSURERS. For taxable years beginning after December 31, 2003, a domestic insurer that is subject to apportionment under sub. (3) and this subsection shall multiply the net income figure derived by the application of sub. (2) by an apportionment fraction composed of the percentage under sub. (3) (a) representing 55% of the fraction and the percentage under sub. (3) (b) 1. representing 45% of the fraction.

b2322/1.3 Section 231g. 71.45 (3m) of the statutes is amended to read:

71.45 (3m) ARITHMETIC AVERAGE. The Except as provided in sub. (3d), the arithmetic average of the 2 percentages referred to in sub. (3) shall be applied to the net income figure arrived at by the successive application of sub. (2) (a) and (b) with respect to Wisconsin insurers to which sub. (2) (a) and (b) applies and which have collected received premiums, other than life insurance premiums, written upon for insurance, other than life insurance, where the subject of such insurance was on property or risks resident, located or to be performed outside this state, to arrive at Wisconsin income constituting the measure of the franchise tax.".

b2324/1.6 98. Page 161, line 15: delete lines 15 to 25.

1		*b2339/2.4* 99. Page 161, line 25: after that line insert:
2		*b2339/2.4* "Section 233m. 79.005 (3) of the statutes is amended to read:
3		79.005 (3) "Production plant" also includes does not include substations and
4		general structures.".
5		*b2339/2.5* 100. Page 162, line 7: delete lines 7 and 8 and substitute "in the
6		year 2001; and \$57,570,000 in 2002; and \$58,145,700 in 2003 and in each year
7		thereafter.".
8		*b2339/2.6* 101. Page 162, line 8: after that line insert:
9		*b2339/2.6* "Section 234b. 79.01 (2d) of the statutes is created to read:
10		79.01 (2d) There is established an account in the general fund entitled the
11		"County and Municipal Aid Account." There shall be appropriated to that account
12	,	750,000,000 in 2003 and $487,000,000$ in 2004 and in each year thereafter, plus any
13		additional amounts determined under s. 79.035 (2).
14		* b2339/2.6* Section 234d. 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 (4), (6), and (7).".
19		*b2339/2.7* 102. Page 162, line 9: delete lines 9 to 14 and substitute:
20		*b2339/2.7* "Section 234r. 79.015 of the statutes is amended to read:
21		79.015 Statement of estimated payments. The department of revenue, on
22		or before September 15 of each year, shall provide to each municipality and county
23		a statement of estimated payments to be made in the next calendar year to the
24		municipality or county under ss. 79.03, 79.035, 79.04, 79.05, 79.058, and 79.06.".

1	*b2339/2.8* 103. Page 162, line 17: after "79.03," insert "79.035,".	
2	*b2339/2.9* 104. Page 162, line 18: delete the inderscoved material	
(3,4)	beginning with ", except" and ending with "(rb)" on line 25.	
4	*b2342/2.6* 105. Page 162, line 22: delete the material beginning with ".	_
5	less" and ending with "year," on line 23.	
6	*b2339/2.10* 106. Page 163, line 1: delete lines 1 to 8.	
7	*b2339/2.11* 107. Page 163, line 12: after "79.03," insert "79.035,".	
8	*b2339/2.12* 108. Page 163, line 13: delete the material beginning with "or,"	
9	and ending with "\$679,415,800." on line 16 and substitute ". In November 2002, the	70
10)	amount of the payments to each municipality and county under ss. 79.04, 79.05,	79.0
11	79.058, and 79.06 to be paid from the appropriation account under s. 20.855 (4) (rb)	
12	shall be the amount of such payments to the municipality or county multiplied by the	
13	quotient of an amount equal to the moneys available, as determined by the	
14	department of administration, from the appropriation account under s. 20.855 (4)	
15	(rb) divided by \$826,068,930.".	
16	*b2339/2.13* 109. Page 163, line 18: delete "2003" and substitute "2002".	
17	*b2339/2.14* 110. Page 163, line 22: delete "2003" and substitute "2002".	
18	*b2339/2.15* 111. Page 164, line 7: after "1999;" insert "and".	
19	*b2339/2.16* 112. Page 164, line 7: delete "2001;" and substitute "2001;.".	
20	*b2339/2.17* 113. Page 164, line 8: delete lines 8 and 9 and substitute "The	
21	total amount to be distributed under this subsection from ss. 20.835 (1) (b) and 20.855	
22	(4) (rb) is \$11,110,000 in 2002; and \$11,221,100 in 2003 and in each year thereafter.".	
23	*b2339/2.18* 114. Page 164, line 22: delete ", less reductions under".	

1	*b2339/2.20* 115. Page 164, line 23: delete ", less reductions under s. 79.085.
2	In 2003" and substitute ". In 2003".
3	The 2005 and substitute . In 2005 . (2 and) Comparent *b2339/2.19* 116. Page 164, line 23: delete "s. 79.085" of and substitute "and ".
4	*b2339/2.21* 117. Page 164, line 24: delete the material beginning with that
5	line and ending on page 165, line 2, and substitute "subsequent years, the total
6	amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are
7	\$776,783,700 to municipalities and \$172,378,300 to counties.".
8	*b2339/2.22* 118. Page 165, line 7: delete "and less reductions under s.
9	<u>79.085</u> ".
10	*b2339/2.23* 119. Page 165, line 9: delete "2004" and substitute "2003".
11	*b2339/2.24* 120. Page 165, line 10: after that line insert:
12	*b2339/2.24* "Section 244d. 79.035 of the statutes is created to read:
13	79.035 County and municipal aid. (1) (a) 1. Subject to par. (b), in 2003, each
14	county shall receive a payment from the county and municipal aid account in an
15	amount equal to the total amount of the payments under ss. 79.03 (3), 79.04, 79.058,
16	and 79.06 distributed to the county in 2002.
17	2. Subject to par. (b), in 2003, each municipality shall receive a payment from
18	the county and municipal aid account in an amount equal to the amount of the
19	payment under s. 79.03 (5) (a) distributed to the municipality in 2002.
20	(b) The department of revenue shall reduce the amount of each payment to a
21	county and municipality under par. (a) by subtracting from each such payment an
22	amount based on population, as determined by the department, so that the total
23	amount of all such payments is \$750,000,000, except that no county or municipality
24	shall receive a payment in an amount that is less than 35% of the amount of the

(15)

- payments specified in par. (a) that the county or municipality received in 2002. Notwithstanding s. 79.005 (2), to calculate reductions under this paragraph, the department of revenue, in consultation with the department of administration, shall estimate population by using the 2000 federal decennial census.
 - (2) (a) In 2004, counties and municipalities shall receive additional payments. The total amount of all such payments shall equal the amount specified for all counties and municipalities in 2004, multiplied by the lesser of the percentage that represents growth in general fund tax revenue from the 2002–03 fiscal year to the 2003–04 fiscal year, as estimated in the 2003–05 biennial budget act, and the percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on June 30, 2003, plus 1%.
 - (b) Annually, beginning in 2005, counties and municipalities shall receive additional payments. The total amount of all such payments shall equal the amount all counties and municipalities received under this subsection in the prior year, multiplied by the lesser of the percentage that represents growth in general fund tax revenue from the fiscal year 2 years prior to the fiscal year in which a payment is distributed under this paragraph to the fiscal year prior to the fiscal year in which a payment is distributed under this paragraph, as estimated by either the biennial budget act or ch. 20 as of the end of the biennium, and the percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on June 30 of the year prior to the year in which a payment is distributed under this paragraph, plus 1%.".

LRBb2364/P1 2001 – 2002 Legislature Jan. 2002 Spec. Sess. *. Page 167, line 7: after "distribute" insert o "from the public utility account *b2339/2.25* 121. Page 165, line 13: delete "2003" and substitute "2002". *b2339/2.26* 122. Page 165, line 24: delete "2003" and substitute "2002". 2 *b2339/2.27* 123. Page 167, line 6: delete "ending with the distributions" 3 4 and substitute "except for the distribution". *b2339/2.28* 124. Page 167, line 7: delete "sub. (1)" and substitute "sub. (1) 5 (6) subs. (1), (6), and (7)". *b2339/2.29* 125. Page 167, line 14: delete "ending with the distributions" 7 8 and substitute "except for the distribution". 9 *b2339/2.30* 126. Page 167, line 15: delete "sub. (2)" and substitute "sub. (2) (10)subs. (2), (6), and (7)". *b2339/2.31* 127. Page 167, line 23: delete "2004" and substitute "2003". 11 *b2339/2.33* 128. Page 167, line 24: after that line insert: 12 13 *b2339/2.33* "Section 249b. 79.04 (6) of the statutes is created to read: 14 79.04 (6) (a) Annually, beginning in 2004, the department of administration, 15 upon certification by the department of revenue, shall distribute payments from the 16 public utility account, as determined under par. (b), to each municipality and county 17 in which a production plant is located, if the production plant is used by a light, heat, 18 or power company assessed under s. 76.28 (2) or 76.29 (2); except property described 19 in s. 66.0813, unless the production plant is owned or operated by a local 20 governmental unit located outside of the municipality; a qualified wholesale electric 21 company, as defined in s. 76.28 (1) (gm), a wholesale merchant plant, as defined in 22 s. 196.49 (1) (w), an electric cooperative assessed under ss. 76.07 and 76.48. 23 respectively, or a municipal electric company under s. 66.0825.

Lage 167, line 15: "after "distribute" insert "from the public utility account =.

\$1,000,000.

1	(b) Subject to pars. (c) and (e) to (i), each municipality entitled to a payment
2	under par. (a) shall receive a payment equal to a portion of the amount determined
3	as follows; and, subject to pars. (c) and (f) to (i), each county in which such a
4	municipality is located shall receive a payment equal to a portion of the amount
5	determined as follows:
6	1. If the total name-plate capacity of the production plants located in the
7	municipality is no more than 10 megawatts, \$10,000.
8	2. If the total name-plate capacity of the production plants located in the
9	municipality exceeds 10 megawatts but is no more than 25 megawatts, \$25,000.
10	3. If the total name-plate capacity of the production plants located in the
11	municipality exceeds 25 megawatts but is no more than 50 megawatts, \$50,000.
12	4. If the total name-plate capacity of the production plants located in the
13	municipality exceeds 50 megawatts but is no more than 100 megawatts, \$150,000.
14	5. If the total name-plate capacity of the production plants located in the
15	municipality exceeds 100 megawatts but is no more than 200 megawatts, \$300,000.
16	6. If the total name-plate capacity of the production plants located in the
17	municipality exceeds 200 megawatts but is no more than 300 megawatts, \$500,000.
18	7. If the total name-plate capacity of the production plants located in the
19	municipality exceeds 300 megawatts but is no more than 400 megawatts, \$700,000.
20	8. If the total name-plate capacity of the production plants located in the
21	municipality exceeds 400 megawatts but is no more than 800 megawatts, \$800,000.
22	9. If the total name-plate capacity of the production plants located in the
23	municipality exceeds 800 megawatts but is no more than 1,300 megawatts,

- 1 10. If the total name-plate capacity of the production plants located in the municipality exceeds 1,300 megawatts but is no more than 1,800 megawatts, \$1,150,000.
 - 11. If the total name-plate capacity of the production plants located in the municipality exceeds 1,800 megawatts but is no more than 2,400 megawatts, \$1,300,000.
 - 12. If the total name-plate capacity of the production plants located in the municipality exceeds 2,400 megawatts but is no more than 3,000 megawatts, \$1,500,000.
 - 13. If the total name-plate capacity of the production plants located in the municipality exceeds 3,000 megawatts, \$2,000,000.
 - (c) If the production plant is located in a city or village, the city or village receives a payment equal to two—thirds of the amount determined under par. (b) and the county in which the city or village is located receives a payment equal to one—third of the amount determined under par. (b). If the production plant is located in a town, the town receives a payment equal to one—third of the amount determined under par. (b) and the county in which the town is located receives a payment equal to two—thirds of the amount determined under par. (b). If a municipality is located in more than one county, the county in which the production plant is located shall receive the county portion of the payment.
 - (d) Subject to pars. (e) and (f), annually, beginning in 2004, the department of administration, upon certification by the department of revenue, shall distribute payments from the public utility account to each municipality and county in which a substation is located in an amount based on the net book value of the substation and as determined under sub. (1), for a municipality, or sub. (2), for a county, if the

1 substation is used by a light, heat, or power company assessed under s. 76.28 (2) or 2 76.29 (2); except property described in s. 66.0813, unless the substation is owned or operated by a local governmental unit located outside of the municipality; a qualified 3 wholesale electric company, as defined in s. 76.28 (1) (gm), a wholesale merchant 5 plant, as defined in s. 196.49 (1) (w), an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or a municipal electric company under s. 66.0825. 6 Except as provided in par. (i), the total amount distributable to a municipality under this subsection shall not exceed the following: 8 9 For the distribution in 2004, an amount equal to the municipality's 10 population multiplied by \$450. 11 For the distribution in 2005, an amount equal to the municipality's 12 population multiplied by \$650. For the distribution in 2006, an amount equal to the municipality's 13 population multiplied by \$950. 14 4. For the distribution in 2007 and subsequent years, an amount equal to the 15 16 municipality's population multiplied by \$1,200. 17 (f) Except as provided in par. (i), the total amount distributable to a county under this subsection shall not exceed the following: 18 19 1. For the distribution in 2004, an amount equal to the county's population 20 multiplied by \$225. 21 2. For the distribution in 2005, an amount equal to the county's population 22 multiplied by \$325. 23 3. For the distribution in 2006, an amount equal to the county's population 24 multiplied by \$475.

- 4. For the distribution in 2007 and subsequent years, an amount equal to the county's population multiplied by \$600.
- (g) For the purpose of determining the amount of the payment under par. (b), if a production plant is located in more than one municipality, the name-plate capacity of the production plant is attributable to the municipality in which the majority of the plant is physically located and the payment amount that would result under par. (b) as if there are no other plants in that municipality shall be divided among the municipalities in which the plant is located based on the net book value of that portion of the plant located in each municipality as of December 31, 2003, or as of the date on which the plant is operational, whichever is later. This paragraph applies to property classified as "production plant" under the system of accounts established by the public service commission that is not an electric generating facility, if the net book value of the property exceeds \$800,000.
- (h) For the purpose of determining the amount of the payment under par. (b), the name-plate capacity associated with a production plant under construction shall be attributed to the municipality in which the production plant is located based on the percentage of construction completed on December 31 of the year prior to the year of a distribution under this subsection, as determined by the department of revenue.
- (i) The total amount of the combined payments distributed to a municipality and county under par. (b) may not be less than the amount of the combined payments the municipality and county would have received on the value of production plants, exclusive of substations, under s. 79.04, 1999 stats., in 2004, provided such production plants remain in operation.

b2339/2.33 Section 249d. 79.04 (7) of the statutes is created to read:

- 79.04 (7) (a) Beginning with payments in 2004, if a production plant, as described in sub. (6) (a), other than a coal-powered or nuclear-powered production plant, is built on the site of, or on a site adjacent to, an existing or decommissioned production plant or on, or on a site adjacent to, brownfields, as defined in s. 560.13 (1) (a), after January 1, 2003, and is operating at a name-plate capacity of at least 50 megawatts, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment equal to the amount determined as follows:
- 1. If the production plant's name-plate capacity is at least 50 megawatts but is no more than 100 megawatts, \$45,000.
- 2. If the production plant's name-plate capacity exceeds 100 megawatts but is no more than 200 megawatts, \$90,000.
- 3. If the production plant's name—plate capacity exceeds 200 megawatts but is no more than 400 megawatts, \$180,000.
- 4. If the production plant's name—plate capacity exceeds 400 megawatts but is no more than 600 megawatts, \$300,000.
- 5. If the production plant's name-plate capacity exceeds 600 megawatts, \$420,000.
- (b) Beginning with payments in 2004, if a production plant, as described in sub. (6) (a), that is coal-powered is built on the site of, or on a site adjacent to, an existing or decommissioned production plant or on, or on a site adjacent to, brownfields, as defined in s. 560.13 (1) (a), after January 1, 2003, and is operating at a name-plate capacity of at least 50 megawatts, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment equal to the amount determined as follows:

1	1. If the production plant's name-plate capacity is at least 50 megawatts but
2	is no more than 100 megawatts, \$90,000 to the municipality and \$45,000 to the
3	county.
4	2. If the production plant's name-plate capacity exceeds 100 megawatts but is
5	no more than 200 megawatts, \$180,000 to the municipality and \$90,000 to the
6	county.
7	3. If the production plant's name-plate capacity exceeds 200 megawatts but is
8	no more than 400 megawatts, \$360,000 to the municipality and \$180,000 to the
9	county.
10	4. If the production plant's name-plate capacity exceeds 400 megawatts but is
11	no more than 600 megawatts, \$600,000 to the municipality and \$300,000 to the
12	county.
13	5. If the production plant's name-plate capacity exceeds 600 megawatts,
14	\$840,000 to the municipality and \$420,000 to the county.".
15	*b2339/2.32* 129. Page 167, line 24: delete "this section" and substitute
16	"subs. (1) and (2)".
17	*b2339/2.34* 130. Page 168, line 1: delete "2003" and substitute "2002".
18	*b2339/2.35* 131. Page 168, line 4: delete "2004" and substitute "2003".
19	*b2339/2.36* 132. Page 168, line 7: delete "2003" and substitute "2002".
20	*b2339/2.37* 133. Page 168, line 13: delete "reductions under s. 79.085" and
21	substitute "amounts paid from the appropriation account under s. 20.855 (4) (rb)".
22	*b2339/2.38* 134. Page 168, line 14: delete lines 14 to 17 and substitute:
23	*b2339/2.38* "Section 254b. 79.058 (3) (e) of the statutes, as created by 2001
24	Wisconsin Act 16, is repealed.".

1	* b2339/2.39* 135. Page 168, line 19: delete "2004" and substitute "2003".
2	*b2339/2.40* 136. Page 168, line 21: delete the material beginning with that
3	line and ending on page 169, line 6.
4	*b2339/2.41* 137. Page 169, line 8: delete "2004" and substitute "2003".
5	*b2339/2.42* 138. Page 169, line 10: delete the material beginning with that
6	line and ending on page 170, line 18.
7	*b2291/2.2* 139. Page 170, line 22: after that line insert:
8	* b2291/2.2 * "Section 259r. 93.07 (10) (a) of the statutes is repealed.
9	*b2291/2.2* Section 259s. 93.07 (10) (b) of the statutes is renumbered 93.07
10	(10) and amended to read:
11	93.07 (10) Animal health; quarantine. To protect the health of domestic
12	animals of the located in this state; and of humans residing in this state and to
13	determine and employ the most efficient and practical means for the prevention,
14	suppression, control, and eradication of communicable diseases among domestic
15	animals, and for. For these purposes it, the department may establish, maintain,
16	enforce, and regulate such quarantine and such other measures relating to the
17	importation, movement, and care of animals and their products, the disinfection of
18	suspected localities and articles, and the disposition of animals, as the department
19	may deem determines are necessary. The definition of "communicable disease" in s.
20	990.01 (5g) does not apply to this paragraph subsection.".
21	*b2291/2.3* 140. Page 170, line 23: after that line insert:
22	*b2291/2.3* "Section 260p. 95.65 of the statutes is created to read:
23	95.65 Intrastate transportation of white-tailed deer. (1) In this section,
24	"cervid" means a member of the family of animals that includes deer and moose.

1	(2) The department shall impose the same requirements on the intrastate
2	transportation of white-tailed deer that it imposes on the intrastate transportation
3	of other cervids.".
4	*b2330/1.2* 141. Page 174, line 11: after that line insert:
5	*b2330/1.2* "Section 276m. 109.09 (2) (c) of the statutes is amended to read:
6	109.09 (2) (c) A lien under par. (a) takes precedence over all other debts,
7	judgments, decrees, liens, or mortgages against the employer, except -a lien of a
8	financial institution, as defined in s. 69.30 (1) (b), that originates before the lien
9	under par. (a) takes effect or a lien under s. 292.31 (8) (i) or 292.81, regardless of
10	whether those other debts, judgments, decrees, liens, or mortgages originate before
11	or after the lien under par. (a) takes effect. A lien under par. (a) may be enforced in
12	the manner provided in ss. 779.09 to 779.12, 779.20, and 779.21, insofar as those
13	provisions are applicable. The lien ceases to exist if the department of workforce
14	development or the employee does not bring an action to enforce the lien within the
15	period prescribed in s. 893.44 for the underlying wage claim.".
16	*b2348/1.2* 142. Page 174, line 22: delete that line.
17	*b2296/2.5* 143. Page 176, line 23: after that line insert:
18	*b2296/2.5* "Section 284m. 121.05 (1) (a) 13. of the statutes is created to read:
19	121.05 (1) (a) 13. Pupils attending the Youth Challenge program under s.
20	21.26.". $end of C$
21	*b2296/2.6* 144. Page 177, line 2: after that line insert:
22	*b2296/2.6* "Section 285m. 121.095 of the statutes is created to read: