

P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 214. 71.34 (1g) (o) of the statutes is amended to read:

71.34 (1g) (o) "Internal Revenue Code" for tax-option corporations, for taxable years that begin after December 31, 1999, and before January 1, 2001, means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted

after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2001, except that changes to the Internal Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 215. 71.34 (1g) (p) of the statutes is created to read:

71.34 (1g) (p) "Internal Revenue Code" for tax-option corporations, for taxable years that begin after December 31, 2000, and before January 1, 2002, means the federal Internal Revenue Code as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 107-16, excluding section 431 of P.L. 107-16, and P.L. 107-22, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-200, P.L.

106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2000, do not apply to this paragraph with respect to taxable years beginning after December 31, 2000, and before January 1, 2002, except that changes to the Internal Revenue Code made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 216. 71.34 (1g) (q) of the statutes is created to read:

71.34 (1g) (q) “Internal Revenue Code” for tax-option corporations, for taxable years that begin after December 31, 2001, means the federal Internal Revenue Code as amended to December 31, 2001, excluding sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and section 431 of P.L. 107–16, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.

104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2001, do not apply to this paragraph with respect to taxable years beginning after December 31, 2001.

SECTION 217b. 71.365 (1m) of the statutes is amended to read:

71.365 (1m) TAX-OPTION CORPORATIONS; DEPRECIATION. A tax-option corporation ~~may~~ shall compute amortization and depreciation under ~~either the federal Internal Revenue Code as amended to December 31, 1999, or the federal Internal Revenue Code in effect for the taxable year for which the return is filed 2000,~~ except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980. Any difference between the adjusted basis for federal income tax purposes and the adjusted basis under this chapter shall be

taken into account in determining net income or loss in the year or years for which the gain or loss is reportable under this chapter. If that property was placed in service by the taxpayer during taxable year 1986 and thereafter but before the property is used in the production of income subject to taxation under this chapter, the property's adjusted basis and the depreciation or other deduction schedule are not required to be changed from the amount allowable on the owner's federal income tax returns for any year because the property is used in the production of income subject to taxation under this chapter. If that property was acquired in a transaction in taxable year 1986 or thereafter in which the adjusted basis of the property in the hands of the transferee is the same as the adjusted basis of the property in the hands of the transferor, the Wisconsin adjusted basis of that property on the date of transfer is the adjusted basis allowable under the Internal Revenue Code as defined for Wisconsin purposes for the property in the hands of the transferor.

SECTION 219. 71.42 (2) (f) of the statutes is repealed.

SECTION 220. 71.42 (2) (g) of the statutes is repealed.

SECTION 221. 71.42 (2) (h) of the statutes is amended to read:

71.42 (2) (h) For taxable years that begin after December 31, 1993, and before January 1, 1995, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1993 excluding sections 103, 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, and as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.

102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486 and P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, except that “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1993, do not apply to this paragraph with respect to taxable years beginning after December 31, 1993, and before January 1, 1995, except that changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 222. 71.42 (2) (i) of the statutes is amended to read:

71.42 (2) (i) For taxable years that begin after December 31, 1994, and before January 1, 1996, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204,

1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1994, do not apply to this paragraph with respect to taxable years beginning after December 31, 1994, and before January 1, 1996, except that changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 223. 71.42 (2) (j) of the statutes is amended to read:

71.42 (2) (j) For taxable years that begin after December 31, 1995, and before January 1, 1997, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and 110 of P.L.

102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, except that “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1995, do not apply to this paragraph with respect to taxable years beginning after December 31, 1995, and before January 1, 1997, except that changes to the Internal Revenue Code made by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 224. 71.42 (2) (k) of the statutes is amended to read:

71.42 (2) (k) For taxable years that begin after December 31, 1996, and before January 1, 1998, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, except that “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1996, do not apply to this paragraph with respect to taxable years beginning after December 31, 1996, and before January 1, 1998, except that changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.

105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 225. 71.42 (2) (L) of the statutes is amended to read:

71.42 (2) (L) For taxable years that begin after December 31, 1997, and before January 1, 1999, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1997, do not apply to this paragraph with respect to taxable years beginning after December 31, 1997, and before January 1, 1999, except that changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and,

P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 226. 71.42 (2) (m) of the statutes is amended to read:

71.42 (2) (m) For taxable years that begin after December 31, 1998, and before January 1, 2000, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1998,

do not apply to this paragraph with respect to taxable years beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 227. 71.42 (2) (n) of the statutes is amended to read:

71.42 (2) (n) For taxable years that begin after December 31, 1999, and before January 1, 2001, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, except that “Internal Revenue Code”

does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2001, except that changes to the Internal Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 228. 71.42 (2) (o) of the statutes is created to read:

71.42 (2) (o) For taxable years that begin after December 31, 2000, and before January 1, 2002, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 107-16, excluding section 431 of P.L. 107-16, and P.L. 107-22, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.

106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, except that “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2000, do not apply to this paragraph with respect to taxable years beginning after December 31, 2000, and before January 1, 2002, except that changes to the Internal Revenue Code made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 229. 71.42 (2) (p) of the statutes is created to read:

71.42 (2) (p) For taxable years that begin after December 31, 2001, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2001, excluding sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and section 431 of P.L. 107–16, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277,

P.L. 106-36, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, and P.L. 107-22, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2001, do not apply to this paragraph with respect to taxable years beginning after December 31, 2001.

SECTION 230b. 71.45 (2) (a) 13. of the statutes is amended to read:

71.45 (2) (a) 13. By adding or subtracting, as appropriate, the difference between the depreciation deduction under the federal Internal Revenue Code as amended to December 31, 1999 and the depreciation deduction under the federal Internal Revenue Code in effect for the taxable year for which the return is filed, so as to reflect the fact that the insurer may choose between these 2 deductions 2000, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980.

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 on 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:~~

SECTION 231d. 71.45 (3) (a) of the statutes is amended to read:

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).

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.

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.

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.

SECTION 232. 71.83 (2) (b) of the statutes is amended to read:

71.83 (2) (b) *Felony*. 1. 'False income tax return; fraud.' Any person, other than a corporation or limited liability company, who renders a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter ~~shall be~~ is guilty of a Class II felony and may be fined ~~not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both, together with assessed~~ the cost of prosecution. In this subdivision, "return" includes a separate return filed by a spouse with respect to a taxable year for which a joint return is filed under s. 71.03 (2) (g) to (L) after the filing of that separate return, and a joint return filed by the spouses with respect to a taxable year for which a separate return is filed under s. 71.03 (2) (m) after the filing of that joint return.

2. 'Officer of a corporation; false franchise or income tax return.' Any officer of a corporation or manager of a limited liability company required by law to make, render, sign or verify any franchise or income tax return, who makes any false or fraudulent franchise or income tax return, with intent to defeat or evade any assessment required by this chapter ~~shall be~~ is guilty of a Class H felony and may be fined ~~not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both, together with assessed~~ the cost of prosecution.

3. 'Evasion.' Any person who removes, deposits or conceals or aids in removing, depositing or concealing any property upon which a levy is authorized with intent

to evade or defeat the assessment or collection of any tax administered by the department is guilty of a Class I felony and may be fined not more than \$5,000 or imprisoned for not more than 4 years and 6 months or both, together with assessed the costs cost of prosecution.

4. 'Fraudulent claim for credit.' The A claimant who filed files a claim for credit under s. 71.07, 71.28 or 71.47 or subch. VIII or IX that is false or excessive and was filed with fraudulent intent and any person who assisted, with fraudulent intent, assists in the preparation or filing of the false or excessive claim or supplied information upon which the false or excessive claim was prepared, with fraudulent intent, is guilty of a Class H felony and may be fined not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both, together with assessed the cost of prosecution.

SECTION 233m. 79.005 (3) of the statutes is amended to read:

79.005 (3) "Production plant" also includes does not include substations and general structures.

SECTION 234. 79.01 (1) of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

79.01 (1) There is established an account in the general fund entitled the "Expenditure Restraint Program Account." There shall be appropriated to that account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994; \$48,000,000 in each year beginning in 1995 and ending in 1999; \$57,000,000 in the year 2000 and in the year 2001; and \$57,570,000 in 2002; and \$58,145,700 in 2003 and in each year thereafter.

SECTION 234b. 79.01 (2d) of the statutes is created to read:

79.01 (2d) There is established an account in the general fund entitled the “County and Municipal Aid Account.” There shall be appropriated to that account \$750,000,000 in 2003 and \$487,000,000 in 2004 and in each year thereafter, plus any additional amounts determined under s. 79.035 (2).

SECTION 234d. 79.01 (2m) of the statutes is created to read:

79.01 (2m) There is established an account in the general fund entitled the “Public Utility Distribution Account,” referred to in this chapter as the “public utility account.” There shall be appropriated to the public utility account the sums specified in s. 79.04 (4), (6), and (7).

SECTION 234r. 79.015 of the statutes is amended to read:

79.015 Statement of estimated payments. The department of revenue, on or before September 15 of each year, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.03, 79.035, 79.04, 79.05, 79.058, and 79.06.

SECTION 236. 79.02 (2) (b) of the statutes is amended to read:

79.02 (2) (b) Subject to s. 59.605 (4), payments in July shall equal 15% of the municipality’s or county’s estimated payments under ss. 79.03, 79.035, 79.04, 79.058, and 79.06 and 100% of the municipality’s estimated payments under s. 79.05.

SECTION 238. 79.02 (3) of the statutes is amended to read:

79.02 (3) Subject to s. 59.605 (4), payments to each municipality and county in November shall equal that municipality’s or county’s entitlement to shared revenues under ss. 79.03, 79.035, 79.04, 79.05, 79.058, and 79.06 for the current year, minus the amount distributed to the municipality or county in July. In November 2002, the amount of the payments to each municipality and county under ss. 79.03, 79.04, 79.05, 79.058, and 79.06 to be paid from the appropriation account under s. 20.855

(4) (rb) shall be the amount of such payments to the municipality or county multiplied by the quotient of an amount equal to the moneys available, as determined by the department of administration, from the appropriation account under s. 20.855 (4) (rb) divided by \$826,068,930.

SECTION 239. 79.03 (1) of the statutes is amended to read:

79.03 (1) ~~Each~~ Ending with the distributions in 2002, each municipality and county is entitled to shared revenue, consisting of an amount determined on the basis of population under sub. (2), plus an amount determined under sub. (3).

SECTION 240. 79.03 (3c) (b) (intro.) of the statutes is amended to read:

79.03 (3c) (b) *Eligibility.* (intro.) ~~A~~ Ending with the distributions in 2002, a municipality is eligible for a payment under this subsection if all of the following conditions are met:

SECTION 241. 79.03 (3c) (f) of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

79.03 (3c) (f) *Distribution amount.* If the total amounts calculated under pars. (c) to (e) exceed the total amount to be distributed under this subsection, the amount paid to each eligible municipality shall be paid on a prorated basis. The total amount to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 beginning in 1996 and ending in 1999; and \$11,000,000 in the year 2000 and in the year 2001; The total amount to be distributed under this subsection from ss. 20.835 (1) (b) and 20.855 (4) (rb) is \$11,110,000 in 2002; and \$11,221,100 in 2003 and in each year thereafter.

SECTION 242. 79.03 (4) of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300. In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to municipalities and \$168,981,800 to counties. Beginning in 1995 and ending in 2001, the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 2002, the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from ~~ss. 20.835 (1) (d) and 20.855 (4) (rb)~~ are \$769,092,800 to municipalities and \$170,671,600 to counties. ~~In 2003 and subsequent years, the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$776,783,700 to municipalities and \$172,378,300 to counties.~~

SECTION 243. 79.03 (5) (a) of the statutes, as ~~affected~~ ^{created} by 2001 Wisconsin Act 16, is amended to read:

79.03 (5) (a) In 2002 ~~and 2003~~, each municipality shall receive a shared revenue payment that is equal to the amount of the payment it received in the previous year, multiplied by 101%.

SECTION 244. 79.03 (6) of the statutes is created to read:

79.03 (6) Beginning in 2003, no municipality or county may receive payments under subs. (2) and (3) and no municipality may receive a payment under sub. (3c).

SECTION 244d. 79.035 of the statutes is created to read:

79.035 County and municipal aid. (1) (a) 1. Subject to par. (b), in 2003, each county shall receive a payment from the county and municipal aid account in an

amount equal to the total amount of the payments under ss. 79.03 (3), 79.04, 79.058, and 79.06 distributed to the county in 2002.

2. Subject to par. (b), in 2003, each municipality shall receive a payment from the county and municipal aid account in an amount equal to the amount of the payment under s. 79.03 (5) (a) distributed to the municipality in 2002.

(b) The department of revenue shall reduce the amount of each payment to a county and municipality under par. (a) by subtracting from each such payment an amount based on population, as determined by the department, so that the total amount of all such payments is \$750,000,000, except that no county or municipality shall receive a payment in an amount that is less than 35% of the amount of the 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 from the county and municipal aid account

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%.

SECTION 245. 79.04 (1) (intro.) of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

79.04 (1) (intro.) Annually, ending with the distributions in 2002, the department of administration, upon certification by the department of revenue, shall distribute to a municipality having within its boundaries a production plant or a general structure, including production plants and general structures under construction, used by a light, heat, or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production plant is owned or operated by a local governmental unit located outside of the municipality, or by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825 the amount determined as follows:

SECTION 246. 79.04 (2) (a) of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

79.04 (2) (a) Annually, ending with the distributions in 2002, the department of administration, upon certification by the department of revenue, shall distribute from the shared revenue account to any county having within its boundaries a

production plant or a general structure, including production plants and general structures under construction, used by a light, heat, or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production plant is owned or operated by a local governmental unit that is located outside of the municipality in which the production plant is located, or by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825 an amount determined by multiplying by 6 mills in the case of property in a town and by 3 mills in the case of property in a city or village the first \$125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either “production plant, exclusive of land” and “general structures”, or “work in progress” for production plants and general structures under construction, in the case of light, heat, and power companies, electric cooperatives, or municipal electric companies, for all property within the municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21) (a), as determined by the department of revenue plus an amount from the shared revenue account determined by multiplying by 6 mills in the case of property in a town, and 3 mills in the case of property in a city or village, of the total original cost of production plant, general structures, and work-in-progress less depreciation, land, and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the

accounts of all public utilities for the same production plant is also limited to not more than \$125,000,000. The amount distributable to a county in any year shall not exceed \$100 times the population of the county.

SECTION 247. 79.04 (4) (a) of the statutes is amended to read:

79.04 (4) (a) Annually, except for the distribution in 2003, in addition to the amount distributed under ~~sub. (1)~~ subs. (1), (6), and (7), the department of administration shall distribute from the public utility account \$50,000 to a municipality if spent nuclear fuel is stored within the municipality on December 31 of the preceding year. If a spent nuclear fuel storage facility is located within one mile of a municipality, that municipality shall receive \$10,000 annually and the municipality where that storage facility is located shall receive \$40,000 annually.

SECTION 248. 79.04 (4) (b) of the statutes is amended to read:

79.04 (4) (b) Annually, except for the distribution in 2003, in addition to the amount distributed under ~~sub. (2)~~ subs. (2), (6), and (7), the department of administration shall distribute from the public utility account \$50,000 to a county if spent nuclear fuel is stored within the county on December 31 of the preceding year. If a spent nuclear fuel storage facility is located at a production plant located in more than one county, the payment shall be apportioned according to the formula under sub. (1) (c) 2., except that the formula, as it applies to municipalities in that subdivision, applies to counties in this paragraph. The payment under this paragraph may not be less than \$10,000 annually.

SECTION 249. 79.04 (5) of the statutes is created to read:

79.04 (5) Beginning in 2003, no municipality or county may receive a payment under subs. (1) and (2).

SECTION 249b. 79.04 (6) of the statutes is created to read:

79.04 (6) (a) Annually, beginning in 2004, the department of administration, upon certification by the department of revenue, shall distribute payments from the public utility account, as determined under par. (b), to each municipality and county in which a production plant is located, if the production plant is used by a light, heat, or power company assessed under s. 76.28 (2) or 76.29 (2); except property described in s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality; a qualified wholesale electric company, as defined in s. 76.28 (1) (gm), a wholesale merchant 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.

(b) Subject to pars. (c) and (e) to (i), each municipality entitled to a payment under par. (a) shall receive a payment equal to a portion of the amount determined as follows; and, subject to pars. (c) and (f) to (i), each county in which such a municipality is located shall receive a payment equal to a portion of the amount determined as follows:

1. If the total name-plate capacity of the production plants located in the municipality is no more than 10 megawatts, \$10,000.
2. If the total name-plate capacity of the production plants located in the municipality exceeds 10 megawatts but is no more than 25 megawatts, \$25,000.
3. If the total name-plate capacity of the production plants located in the municipality exceeds 25 megawatts but is no more than 50 megawatts, \$50,000.
4. If the total name-plate capacity of the production plants located in the municipality exceeds 50 megawatts but is no more than 100 megawatts, \$150,000.
5. If the total name-plate capacity of the production plants located in the municipality exceeds 100 megawatts but is no more than 200 megawatts, \$300,000.

6. If the total name-plate capacity of the production plants located in the municipality exceeds 200 megawatts but is no more than 300 megawatts, \$500,000.

7. If the total name-plate capacity of the production plants located in the municipality exceeds 300 megawatts but is no more than 400 megawatts, \$700,000.

8. If the total name-plate capacity of the production plants located in the municipality exceeds 400 megawatts but is no more than 800 megawatts, \$800,000.

9. If the total name-plate capacity of the production plants located in the municipality exceeds 800 megawatts but is no more than 1,300 megawatts, \$1,000,000.

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 substation is used by a light, heat, or power company assessed under s. 76.28 (2) or 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 wholesale electric company, as defined in s. 76.28 (1) (gm), a wholesale merchant 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.

(e) Except as provided in par. (i), the total amount distributable to a municipality under this subsection shall not exceed the following:

1. For the distribution in 2004, an amount equal to the municipality's population multiplied by \$450.
2. For the distribution in 2005, an amount equal to the municipality's population multiplied by \$650.
3. For the distribution in 2006, an amount equal to the municipality's population multiplied by \$950.
4. For the distribution in 2007 and subsequent years, an amount equal to the municipality's population multiplied by \$1,200.

(f) Except as provided in par. (i), the total amount distributable to a county under this subsection shall not exceed the following:

1. For the distribution in 2004, an amount equal to the county's population multiplied by \$225.

2. For the distribution in 2005, an amount equal to the county's population multiplied by \$325.

3. For the distribution in 2006, an amount equal to the county's population 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.

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. If the production plant's name-plate capacity is at least 50 megawatts but is no more than 100 megawatts, \$90,000 to the municipality and \$45,000 to the county.

2. If the production plant's name-plate capacity exceeds 100 megawatts but is no more than 200 megawatts, \$180,000 to the municipality and \$90,000 to the county.

3. If the production plant's name-plate capacity exceeds 200 megawatts but is no more than 400 megawatts, \$360,000 to the municipality and \$180,000 to the county.

4. If the production plant's name-plate capacity exceeds 400 megawatts but is no more than 600 megawatts, \$600,000 to the municipality and \$300,000 to the county.

5. If the production plant's name-plate capacity exceeds 600 megawatts, \$840,000 to the municipality and \$420,000 to the county.

SECTION 250. 79.05 (2) (intro.) of the statutes is amended to read:

79.05 (2) (intro.) ~~A~~ Ending with the distributions in 2002, a municipality is eligible for a payment under sub. (3) if it fulfills all of the following requirements:

SECTION 251. 79.05 (7) of the statutes is created to read:

79.05 (7) Beginning in 2003, no municipality may receive a payment under this section.

SECTION 252. 79.058 (1) of the statutes is amended to read:

79.058 (1) ~~Each~~ Ending with the distributions in 2002, each county is entitled to a mandate relief payment equal to the per person distribution under sub. (2) times the county's population for the year in which the statement under s. 79.015 is provided as determined under s. 16.96 (2).

SECTION 253. 79.058 (3) (d) of the statutes, as created by 2001 Wisconsin Act 16, is amended to read:

79.058 (3) (d) In 2002, \$20,971,400, less amounts paid from the appropriation account under s. 20.855 (4) (rb).

SECTION 254b. 79.058 (3) (e) of the statutes, as created by 2001 Wisconsin Act 16, is repealed.

SECTION 255. 79.058 (4) of the statutes is created to read:

79.058 (4) Beginning in 2003, no county may receive a payment under this section.

SECTION 257. 79.06 (3) of the statutes is created to read:

79.06 (3) SUNSET. Beginning in 2003, no municipality or county may receive a payment under this section.

SECTION 259. 86.192 (4) of the statutes is amended to read:

86.192 (4) Any person who violates this section ~~shall be fined not more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class H felony if the injury, defacement or removal causes the death of a person.

SECTION 259r. 93.07 (10) (a) of the statutes is repealed.

SECTION 259s. 93.07 (10) (b) of the statutes is renumbered 93.07 (10) and amended to read:

93.07 (10) ANIMAL HEALTH; QUARANTINE. To protect the health of domestic animals ~~of the~~ located in this state; and of humans residing in this state and to determine and employ the most efficient and practical means for the prevention, suppression, control, and eradication of communicable diseases among domestic animals, ~~and for~~ For these purposes it, the department may establish, maintain, enforce, and regulate such quarantine and such other measures relating to the importation, movement, and care of animals and their products, the disinfection of suspected localities and articles, and the disposition of animals, as the department ~~may deem~~ determines are necessary. The definition of “communicable disease” in s. 990.01 (5g) does not apply to this paragraph subsection.

SECTION 260. 93.29 of the statutes is repealed.

SECTION 260p. 95.65 of the statutes is created to read:

95.65 Intrastate transportation of white-tailed deer. (1) In this section, “cervid” means a member of the family of animals that includes deer and moose.

(2) The department shall impose the same requirements on the intrastate transportation of white-tailed deer that it imposes on the intrastate transportation of other cervids.

SECTION 261. 97.43 (4) of the statutes is amended to read:

97.43 (4) Whoever violates this section ~~may be fined not less than \$500 nor more than \$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

SECTION 262. 97.45 (2) of the statutes is amended to read:

97.45 (2) Whoever violates this section ~~may be fined not less than \$500 nor more than \$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

SECTION 263. 100.171 (7) (b) of the statutes is amended to read:

100.171 (7) (b) Whoever intentionally violates this section ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony. A person intentionally violates this section if the violation occurs after the department or a district attorney has notified the person by certified mail that the person is in violation of this section.

SECTION 264. 100.2095 (6) (d) of the statutes is amended to read:

100.2095 (6) (d) A person who violates sub. (3), (4) or (5) may be fined not less than ~~\$100 nor more than \$1,000~~ \$10,000 or imprisoned for not more than ~~one year~~ 9 months or both. Each day of violation constitutes a separate offense.

SECTION 265. 100.26 (2) of the statutes is amended to read:

100.26 (2) Any person violating s. 100.02 ~~shall be fined not less than \$50 nor more than \$3,000 or imprisoned for not less than 30 days nor more than 4 years and 6 months or both~~ is guilty of a Class I felony.

SECTION 266. 100.26 (5) of the statutes, as affected by 2001 Wisconsin Act. 16, is amended to read:

100.26 (5) Any person violating s. 100.18 (9) shall may be fined not less than ~~\$100~~ nor more than ~~\$1,000~~ \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or both. Each day of violation constitutes a separate offense.

SECTION 267. 100.26 (7) of the statutes is amended to read:

100.26 (7) Any person violating s. 100.182 shall may be fined not less than ~~\$500~~ nor more than ~~\$5,000~~ \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or both for each offense. Each unlawful advertisement published, printed or mailed on separate days or in separate publications, hand bills or direct mailings is a separate violation of this section.

SECTION 268. 101.10 (4) (b) of the statutes, as created by 2001 Wisconsin Act 3, is amended to read:

101.10 (4) (b) Except as provided in par. (c), any person who violates sub. (3) ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years and 6 months, or both, for each violation~~ is guilty of a Class I felony. Notwithstanding s. 101.02 (12), each act in violation of sub. (3) constitutes a separate offense.

SECTION 269. 101.143 (10) (b) of the statutes is amended to read:

101.143 (10) (b) Any owner or operator, person owning a home oil tank system or service provider who intentionally destroys a document that is relevant to a claim for reimbursement under this section ~~may be fined not more than \$10,000 or imprisoned for not more than 15 years or both~~ is guilty of a Class G felony.

SECTION 270. 101.9204 (2) of the statutes is amended to read:

101.9204 (2) Any person who knowingly makes a false statement in an application for a certificate of title ~~may be fined not more than \$5,000 or imprisoned for not more than 5 years or both~~ is guilty of a Class H felony.

SECTION 271. 101.94 (8) (b) of the statutes is amended to read:

101.94 (8) (b) Any individual or a director, officer or agent of a corporation who knowingly and wilfully violates this subchapter in a manner which threatens the health or safety of a purchaser shall ~~may~~ be fined not more than \$1,000 \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or both.

SECTION 272. 102.835 (11) of the statutes is amended to read:

102.835 (11) EVASION. Any person who removes, deposits or conceals or aids in removing, depositing or concealing any property upon which a levy is authorized under this section with intent to evade or defeat the assessment or collection of any debt ~~may be fined not more than \$5,000 or imprisoned for not more than 4 years and 6 months or both,~~ is guilty of a Class I felony and shall be liable to the state for the costs of prosecution.

SECTION 273. 102.835 (18) of the statutes is amended to read:

102.835 (18) RESTRICTION ON EMPLOYMENT PENALTIES BY REASON OF LEVY. No employer may discharge or otherwise discriminate with respect to the terms and conditions of employment against any employee by reason of the fact that his or her earnings have been subject to levy for any one levy or because of compliance with any provision of this section. Whoever wilfully violates this subsection may be fined not more than \$1,000 \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or both.

SECTION 274. 102.85 (3) of the statutes is amended to read:

102.85 (3) An employer who violates an order to cease operations under s. 102.28 (4) ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

SECTION 275. 108.225 (11) of the statutes is amended to read:

108.225 (11) EVASION. Any person who removes, deposits or conceals or aids in removing, depositing or concealing any property upon which a levy is authorized

under this section with intent to evade or defeat the assessment or collection of any debt ~~may be fined not more than \$5,000 or imprisoned for not more than 4 years and 6 months or both,~~ is guilty of a Class I felony and shall be liable to the state for the costs of prosecution.

SECTION 276. 108.225 (18) of the statutes is amended to read:

108.225 (18) RESTRICTION ON EMPLOYMENT PENALTIES BY REASON OF LEVY. No employer may discharge or otherwise discriminate with respect to the terms and conditions of employment against any employee by reason of the fact that his or her earnings have been subject to levy for any one levy or because of compliance with any provision of this section. Whoever wilfully violates this subsection may be fined not more than ~~\$1,000~~ \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or both.

SECTION 276m. 109.09 (2) (c) of the statutes is amended to read:

109.09 (2) (c) A lien under par. (a) takes precedence over all other debts, judgments, decrees, liens, or mortgages against the employer, except ~~a lien of a financial institution, as defined in s. 69.30 (1) (b), that originates before the lien under par. (a) takes effect~~ or a lien under s. 292.31 (8) (i) or 292.81, regardless of whether those other debts, judgments, decrees, liens, or mortgages originate before or after the lien under par. (a) takes effect. A lien under par. (a) may be enforced in the manner provided in ss. 779.09 to 779.12, 779.20, and 779.21, insofar as those provisions are applicable. The lien ceases to exist if the department of workforce development or the employee does not bring an action to enforce the lien within the period prescribed in s. 893.44 for the underlying wage claim.

SECTION 277. 110.07 (5) (a) of the statutes is amended to read:

110.07 (5) (a) In this subsection, “bulletproof garment” ~~has the meaning given in s. 939.64 (1) means a vest or other garment designed, redesigned, or adapted to prevent bullets from penetrating through the garment.~~

SECTION 278. 114.20 (18) (c) of the statutes is amended to read:

114.20 (18) (c) Any person who knowingly makes a false statement in any application or in any other document required to be filed with the department, or who knowingly foregoes the submission of any application, document, or any registration certificate or transfer shall be fined not more than \$5,000 or imprisoned for not more than 7 years and 6 months or both is guilty of a Class H felony.

SECTION 280. 115.31 (2g) of the statutes is amended to read:

115.31 (2g) Notwithstanding subch. II of ch. 111, the state superintendent shall revoke a license granted by the state superintendent, without a hearing, if the licensee is convicted of any Class A, B, C, or D felony under ch. 940 or 948, except ss. 940.08 and 940.205, for a violation that occurs on or after September 12, 1991, or any Class E, F, G, or H felony under ch. 940 or 948, except ss. 940.08 and 940.205, for a violation that occurs on or after the effective date of this subsection [revisor inserts date].

SECTION 281. 118.19 (4) (a) of the statutes is amended to read:

118.19 (4) (a) Notwithstanding subch. II of ch. 111, the state superintendent may not grant a license, for 6 years following the date of the conviction, to any person who has been convicted of any Class A, B, C, or D felony under ch. 940 or 948, except ss. 940.08 and 940.205, or of an equivalent crime in another state or country, for a violation that occurs on or after September 12, 1991, for 6 years following the date of the conviction, and or any Class E, F, G, or H felony under ch. 940 or 948, except ss. 940.08 and 940.205, for a violation that occurs on or after the effective date of this

paragraph [revisor inserts date]. The state superintendent may grant the license only if the person establishes by clear and convincing evidence that he or she is entitled to the license.

SECTION 282. 118.30 (1m) (d) of the statutes is amended to read:

118.30 **(1m)** (d) If the school board operates high school grades, beginning in the ~~2002–03~~ 2004–05 school year administer the high school graduation examination adopted by the school board under sub. (1g) (b) to all pupils enrolled in the school district, including pupils enrolled in charter schools located in the school district, in the 11th and 12th grades. The school board shall administer the examination at least twice each school year and may administer the examination only to pupils enrolled in the 11th and 12th grades.

SECTION 283. 118.30 (1r) (d) of the statutes is amended to read:

118.30 **(1r)** (d) If the charter school operates high school grades, beginning in the ~~2002–03~~ 2004–05 school year, administer the high school graduation examination adopted by the operator of the charter school under sub. (1g) (b) to all pupils enrolled in the 11th and 12th grades in the charter school. The operator of the charter school shall administer the examination at least twice each school year and may administer the examination only to pupils enrolled in the 11th and 12th grades.

SECTION 284. 118.33 (1) (f) of the statutes is amended to read:

118.33 **(1)** (f) 1. By September 1, ~~2002~~ 2004, each school board operating high school grades shall develop a written policy specifying criteria for granting a high school diploma that are in addition to the requirements under par. (a). The criteria shall include the pupil's score on the examination administered under s. 118.30 (1m) (d), the pupil's academic performance, and the recommendations of teachers. Except

as provided in subd. 2., the criteria apply to pupils enrolled in charter schools located in the school district.

2. By September 1, ~~2002~~ 2004, each operator of a charter school under s. 118.40 (2r) that operates high school grades shall develop a policy specifying criteria for granting a high school diploma. The criteria shall include the pupil's score on the examination administered under s. 118.30 (1r) (d), the pupil's academic performance, and the recommendations of teachers.

3. Beginning on September 1, ~~2003~~ 2005, neither a school board nor an operator of a charter school under s. 118.40 (2r) may grant a high school diploma to any pupil unless the pupil has satisfied the criteria specified in the school board's or charter school's policy under subd. 1. or 2.

SECTION 284m. 121.05 (1) (a) 13. of the statutes is created to read:

121.05 (1) (a) 13. Pupils attending the Youth Challenge program under s. 21.26.

SECTION 285. 121.07 (7) (a) of the statutes is amended to read:

121.07 (7) (a) The "primary guaranteed valuation per member" is ~~\$2,000,000~~
\$1,930,000.

SECTION 285m. 121.095 of the statutes is created to read:

121.095 State aid adjustment; Youth Challenge program. (1) Annually the department shall reduce each school district's state aid payment under s. 121.08, or other state aid payments, if necessary, by an amount calculated as follows:

(a) Determine the number of pupils counted in the school district's membership who are attending the Youth Challenge program under s. 21.26.

(b) Multiply the result under par. (a) by the lesser of the following:

1. The amount determined by the department of military affairs under s. 21.26

(2) (a).

2. The amount determined for the school district under s. 121.91 (2m) (e) 3. for the current school year.

(2) From the appropriation under s. 20.255 (2) (ac), annually the department of public instruction shall pay to the department of military affairs an amount equal to the sum of the reductions under sub. (1). The department of public instruction shall ensure that the aid adjustment under sub. (1) does not affect the amount determined to be received by a school district as state aid under s. 121.08 or for any other purpose.

(3) Annually the department shall provide the department of military affairs with a list of the school districts that had their state aid reduced by the amount under sub. (1) (b) 2., the amount of the reduction, and the number of pupils enrolled in the school district who are attending the Youth Challenge program.

SECTION 286. 121.15 (3m) (a) 1. of the statutes, as affected by 2001 Wisconsin Act 16, is renumbered 121.15 (3m) (a) 1. (intro.) and amended to read:

121.15 (3m) (a) 1. (intro.) “Partial school revenues” means the sum of state school aids, other than the amounts appropriated under s. 20.255 (2) and (cv), property taxes levied for school districts and aid paid to school districts under s. 79.095 (4), less the all of the following:

a. The amount of any revenue limit increase under s. 121.91 (4) (a) 2. due to a school board’s increasing the services that it provides by adding responsibility for providing a service transferred to it from another school board, ~~less the.~~

b. The amount of any revenue limit increase under s. 121.91 (4) (a) 3., ~~less the~~

c. The amount of any revenue limit increase under s. 121.91 (4) (j), ~~less the.~~

d. The amount of any revenue limit increase under s. 121.91 (4) (h), ~~less the.~~

e. The amount of any property taxes levied for the purpose of s. 120.13 (19), and less an.

f. An amount equal to 45% of the amount estimated to be paid under s. 119.23 (4) and (4m).

SECTION 287. 121.15 (3m) (a) 1. g. of the statutes is created to read:

121.15 (3m) (a) 1. g. The amount by which the property tax levy for debt service on debt that has been approved by a referendum exceeds \$490,000,000.

SECTION 287m. 121.15 (3m) (b) of the statutes is amended to read:

121.15 (3m) (b) By May 15, ~~1999~~ 2003, and annually by May 15 thereafter, the department, the department of administration and the legislative fiscal bureau shall jointly certify to the joint committee on finance an estimate of the amount necessary to appropriate under s. 20.255 (2) (ac) in the following school year to ensure that the sum of state school aids and the school levy tax credit under s. 79.10 (4) equals two-thirds of partial school revenues.

SECTION 288. 121.15 (3m) (c) of the statutes is amended to read:

121.15 (3m) (c) By June 30, ~~1999~~ 2004, and ~~annually~~ biennially by June 30 thereafter, the joint committee on finance shall determine the amount appropriated under s. 20.255 (2) (ac) in the following school year.

SECTION 288m. 121.90 (1) (intro.) of the statutes is amended to read:

121.90 (1) (intro.) “Number of pupils enrolled” means the number of pupils enrolled on the 3rd Friday of September, including pupils identified in s. 121.05 (1) (a) 1. to 11., and the number of pupils enrolled in the previous school year who were attending the Youth Challenge program in the previous school year, except that “number of pupils enrolled” excludes the number of pupils attending public school under s. 118.145 (4) and except as follows:

SECTION 289. 125.075 (2) of the statutes is renumbered 125.075 (2) (a) and amended to read:

125.075 (2) (a) Whoever violates sub. (1) ~~may be fined not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony if the underage person suffers great bodily harm, as defined in s. 939.22 (14).

SECTION 290. 125.075 (2) (b) of the statutes is created to read:

125.075 (2) (b) Whoever violates sub. (1) is guilty of a Class G felony if the underage person dies.

SECTION 291. 125.085 (3) (a) 2. of the statutes is amended to read:

125.085 (3) (a) 2. Any person who violates subd. 1. for money or other consideration ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

SECTION 292. 125.105 (2) (b) of the statutes is amended to read:

125.105 (2) (b) Whoever violates sub. (1) to commit, or abet the commission of, a crime ~~may be fined not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

SECTION 293. 125.66 (3) of the statutes is amended to read:

125.66 (3) Any person manufacturing or rectifying intoxicating liquor without holding appropriate permits under this chapter, or any person who sells such liquor, ~~shall be fined not more than \$10,000 or imprisoned for not more than 15 years or both. Second or subsequent convictions shall be punished by both the fine and imprisonment~~ is guilty of a Class F felony.

SECTION 294. 125.68 (12) (b) of the statutes is amended to read:

125.68 (12) (b) Whoever violates par. (a) ~~shall be fined not less than \$1,000 nor more than \$5,000 or imprisoned for not less than one year nor more than 15 years or both~~ is guilty of a Class F felony.

SECTION 295. 125.68 (12) (c) of the statutes is amended to read:

125.68 (12) (c) Any person causing the death of another human being through the selling or otherwise disposing of, for beverage purposes, either denatured alcohol or alcohol or alcoholic liquid redistilled from denatured alcohol, ~~shall be imprisoned for not more than 15 years~~ is guilty of a Class E felony.

SECTION 296. 132.20 (2) of the statutes is amended to read:

132.20 (2) Any person who, with intent to deceive, traffics or attempts to traffic in this state in a counterfeit mark or in any goods or service bearing or provided under a counterfeit mark ~~shall~~ is guilty of a Class H felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h), if the person is an individual, he or she may be fined not more than \$250,000 or imprisoned for not more than 7 years and 6 months or both, or, and if the person is not an individual, the person may be fined not more than \$1,000,000.

SECTION 297. 133.03 (1) of the statutes is amended to read:

133.03 (1) Every contract, combination in the form of trust or otherwise, or conspiracy, in restraint of trade or commerce is illegal. Every person who makes any contract or engages in any combination or conspiracy in restraint of trade or commerce is guilty of a Class H felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h), the person may be fined not more than \$100,000 if a corporation, or, if any other person, may be fined not more than \$50,000 or imprisoned for not more than 7 years and 6 months or both.

SECTION 298. 133.03 (2) of the statutes is amended to read:

133.03 (2) Every person who monopolizes, or attempts to monopolize, or combines or conspires with any other person or persons to monopolize any part of trade or commerce is guilty of a Class H felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h), the person may be fined not more than \$100,000 if a corporation, or, if any other person, may be fined not more than \$50,000 or imprisoned for not more than 7 years and 6 months or both.

SECTION 299. 134.05 (4) of the statutes is amended to read:

134.05 (4) Whoever violates sub. (1), (2) or (3) ~~shall be punished by a fine of not less than \$10 nor more than \$500 or by such fine and by imprisonment for not more than 2 years~~ may be fined not more than \$10,000 or imprisoned for not more than 9 months or both.

SECTION 300. 134.16 of the statutes is amended to read:

134.16 Fraudulently receiving deposits. Any officer, director, stockholder, cashier, teller, manager, messenger, clerk or agent of any bank, banking, exchange, brokerage or deposit company, corporation or institution, or of any person, company or corporation engaged in whole or in part in banking, brokerage, exchange or deposit business in any way, or any person engaged in such business in whole or in part, who shall accept or receive, on deposit, or for safekeeping, or to loan, from any person any money, or any bills, notes or other paper circulating as money, or any notes, drafts, bills of exchange, bank checks or other commercial paper for safekeeping or for collection, when he or she knows or has good reason to know that such bank, company or corporation or that such person is unsafe or insolvent ~~shall be imprisoned in the Wisconsin state prisons for not less than one year nor more than 15 years or fined not more than \$10,000~~ is guilty of a Class F felony.

SECTION 301. 134.20 (1) (intro.) of the statutes is amended to read:

134.20 (1) (intro.) Whoever, with intent to defraud, does any of the following ~~shall be fined not more than \$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony:

SECTION 302. 134.205 (4) of the statutes is amended to read:

134.205 (4) Whoever, with intent to defraud, issues a warehouse receipt without entering the same in a register as required by this section ~~shall be fined not more than \$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

SECTION 303. 134.58 of the statutes is amended to read:

134.58 Use of unauthorized persons as officers. Any person who, individually, in concert with another or as agent or officer of any firm, joint-stock company or corporation, uses, employs, aids or assists in employing any body of armed persons to act as militia, police or peace officers for the protection of persons or property or for the suppression of strikes, not being authorized by the laws of this state to so act, ~~shall be fined not more than \$1,000 or imprisoned for not less than one year nor more than 4 years and 6 months or both~~ is guilty of a Class I felony.

SECTION 316. 139.44 (1) of the statutes is amended to read:

139.44 (1) Any person who falsely or fraudulently makes, alters or counterfeits any stamp or procures or causes the same to be done, or who knowingly utters, publishes, passes or tenders as true any false, altered or counterfeit stamp, or who affixes the same to any package or container of cigarettes, or who possesses with the intent to sell any cigarettes in containers to which false, altered or counterfeit stamps have been affixed ~~shall be imprisoned for not less than one year nor more than 15 years~~ is guilty of a Class G felony.

SECTION 317. 139.44 (1m) of the statutes is amended to read:

139.44 (1m) Any person who falsely or fraudulently tampers with a cigarette meter in order to evade the tax under s. 139.31 ~~shall be imprisoned for not less than one year nor more than 15 years~~ is guilty of a Class G felony.

SECTION 318. 139.44 (2) of the statutes is amended to read:

139.44 (2) Any person who makes or signs any false or fraudulent report or who attempts to evade the tax imposed by s. 139.31 or 139.76, or who aids in or abets the evasion or attempted evasion of that tax ~~shall~~ may be fined not less than ~~\$1,000~~ \$5,000 ~~nor more than \$5,000~~ \$10,000 or imprisoned ~~for not less than 90 days nor more than 2 years~~ 9 months or both.

SECTION 319. 139.44 (8) (c) of the statutes is amended to read:

139.44 (8) (c) If the number of cigarettes exceeds 36,000, ~~a fine of not more than \$10,000 or imprisonment for not more than 3 years or both~~ the person is guilty of a Class I felony.

SECTION 320. 139.85 (1) of the statutes is amended to read:

139.85 (1) The interest and penalties under s. 139.44 (2) to (7) and (9) to (12) apply to this subchapter. In addition, a person who violates s. 139.82 (8) ~~shall~~ may be fined not less than ~~\$1,000~~ \$5,000 ~~nor more than \$5,000~~ \$10,000 or imprisoned for not less than ~~90 days nor more than one year~~ 9 months or both.

SECTION 321. 139.95 (2) of the statutes is amended to read:

139.95 (2) A dealer who possesses a schedule I controlled substance, a schedule II controlled substance or ketamine or flunitrazepam that does not bear evidence that the tax under s. 139.88 has been paid ~~may be fined not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

SECTION 322. 139.95 (3) of the statutes is amended to read:

139.95 (3) Any person who falsely or fraudulently makes, alters or counterfeits any stamp or procures or causes the same to be done or who knowingly utters, publishes, passes or tenders as true any false, altered or counterfeit stamp or who affixes a counterfeit stamp to a schedule I controlled substance, a schedule II controlled substance or ketamine or flunitrazepam or who possesses a schedule I controlled substance, a schedule II controlled substance or ketamine or flunitrazepam to which a false, altered or counterfeit stamp is affixed ~~may be fined not more than \$10,000 or imprisoned for not less than one year nor more than 15 years or both~~ is guilty of a Class F felony.

SECTION 324. 146.345 (3) of the statutes is amended to read:

146.345 (3) Any person who violates this section is guilty of a Class H felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h), the person may be fined not more than \$50,000 or imprisoned for not more than 7 years and 6 months or both.

SECTION 325. 146.35 (5) of the statutes is amended to read:

146.35 (5) Whoever violates sub. (2) ~~may be fined not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

SECTION 326. 146.50 (1) (a) of the statutes is renumbered 146.50 (1) (am).

SECTION 327. 146.50 (1) (ag) of the statutes is created to read:

146.50 (1) (ag) “Act of terrorism” means a felony under ch. 939 to 951 that is committed with intent to terrorize and is committed under any of the following circumstances:

1. The person committing the felony causes bodily harm, great bodily harm, or death to another.

2. The person committing the felony causes damage to the property of another and the total property damaged is reduced in value by \$25,000 or more. For purposes of this subdivision, property is reduced in value by the amount that it would cost either to repair or replace it, whichever is less.

3. The person committing the felony uses force or violence or the threat of force or violence.

SECTION 328. 146.50 (1) (hr) of the statutes is created to read:

146.50 (1) (hr) “Governmental unit” means the United States; the state; any county, city, village, or town; or any political subdivision, department, division, board, or agency of the United States, the state, or any county, city, village, or town.

SECTION 329. 146.50 (1) (ig) of the statutes is created to read:

146.50 (1) (ig) “Intent to terrorize” means intent to influence the policy of a governmental unit by intimidation or coercion, to punish a governmental unit for a prior policy decision, to affect the conduct of a governmental unit by homicide or kidnapping, or to intimidate or coerce a civilian population.

SECTION 330. 146.50 (6) (a) 2. of the statutes is amended to read:

146.50 (6) (a) 2. Have satisfactorily completed a course of instruction and training, including training for response to acts of terrorism, prescribed by the department or have presented evidence satisfactory to the department of sufficient education and training in the field of emergency care.

SECTION 331. 146.50 (6) (b) 2. of the statutes is amended to read:

146.50 (6) (b) 2. The department, in conjunction with the technical college system board, shall promulgate rules specifying training, education, or examination requirements, including requirements for training for response to acts of terrorism, for license renewals for emergency medical technicians.

SECTION 332. 146.50 (8) (b) 3. of the statutes is amended to read:

146.50 (8) (b) 3. The individual satisfactorily completes a first responder course that meets or exceeds the guidelines issued by the National Highway Traffic Safety Administration under 23 CFR 1205.3 (a) (5), that includes training for response to acts of terrorism, and that is approved by the department.

SECTION 333. 146.50 (8) (c) of the statutes is amended to read:

146.50 (8) (c) To be eligible for a renewal of a certificate as a first responder, except as provided in ss. 146.51 and 146.52, the holder of the certificate shall satisfactorily complete a first responder refresher course that meets or exceeds the guidelines issued by the National Highway Traffic Safety Administration under 23 CFR 1205.3 (a) (5), that includes training for response to acts of terrorism, and that is approved by the department.

SECTION 334. 146.55 (1) (a) of the statutes is amended to read:

146.55 (1) (a) “Ambulance service” means the business of transporting sick, disabled, or injured individuals by ambulance, as defined in s. 146.50 (1) (a) (am), to or from facilities or institutions providing health services.

SECTION 334g. 146.56 (1) of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

146.56 (1) ~~Not later than July 1, 2002, the~~ The department shall develop and implement a statewide trauma care system. The department shall seek the advice of the statewide trauma advisory council under s. 15.197 (25) in developing and implementing the system, and, as part of the system, shall develop regional trauma advisory councils.

SECTION 335. 146.60 (9) (am) of the statutes is amended to read:

146.60 (9) (am) For a 2nd or subsequent violation under par. (ag), a person shall may be fined not less than \$1,000 nor more than \$50,000 or imprisoned for not more than 2 years 9 months or both.

SECTION 336. 146.70 (10) (a) of the statutes is amended to read:

146.70 (10) (a) Any person who intentionally dials the telephone number “911” to report an emergency, knowing that the fact situation which he or she reports does not exist, shall be fined not less than \$50 nor more than \$300 or imprisoned not more than 90 days or both for the first offense and ~~shall be fined not more than \$10,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony for any other offense committed within 4 years after the first offense.

SECTION 336L. 150.401 of the statutes is created to read:

150.401 Redistribution of nursing home beds to replace transferred beds. (1) Notwithstanding ss. 150.33, 150.35, and 150.39, from the nursing home beds that are available under s. 150.31, the department shall redistribute a number of beds that corresponds to the number of approved beds of a nursing home whose owner has transferred to another location, resulting in the loss of a nursing home within 15 miles of a city with a population of 4,474 in 1990 in a county with a population of 30,226 in 1990.

(2) All of the following apply to the redistributed nursing home beds under sub. (1):

(a) The beds may be redistributed only to a location in a city that is specified in sub. (1).

(b) A person may not receive approval for the beds unless the person submits to the department, on a form provided by the department, an application that meets the requirements under s. 150.33 (2).

SECTION 337. 154.15 (2) of the statutes is amended to read:

154.15 (2) Any person who, with the intent to cause a withholding or withdrawal of life-sustaining procedures or feeding tubes contrary to the wishes of the declarant, illegally falsifies or forges the declaration of another or conceals a declaration revoked under s. 154.05 (1) (a) or (b) or any person who intentionally withholds actual knowledge of a revocation under s. 154.05 ~~shall be fined not more than \$10,000 or imprisoned for not more than 15 years or both~~ is guilty of a Class F felony.

SECTION 338. 154.29 (2) of the statutes is amended to read:

154.29 (2) Any person who, with the intent to cause the withholding or withdrawal of resuscitation contrary to the wishes of any patient, falsifies, forges or transfers a do-not-resuscitate bracelet to that patient or conceals the revocation under s. 154.21 of a do-not-resuscitate order or any responsible person who withholds personal knowledge of a revocation under s. 154.21 ~~shall be fined not more than \$10,000 or imprisoned for not more than 15 years or both~~ is guilty of a Class F felony.

SECTION 339. 165.85 (4) (b) 1. of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

165.85 (4) (b) 1. No person may be appointed as a law enforcement or tribal law enforcement officer, except on a temporary or probationary basis, unless the person has satisfactorily completed a preparatory program of law enforcement training approved by the board and has been certified by the board as being qualified to be a law enforcement or tribal law enforcement officer. The program shall include 400 hours of training, except the program for law enforcement officers who serve as rangers for the department of natural resources includes 240 hours of training. The

board shall promulgate a rule under ch. 227 providing a specific curriculum for a 400-hour conventional program and a 240-hour ranger program. The rule shall ensure that there is an adequate amount of training for each program to enable the person to deal effectively with domestic abuse incidents, including training that addresses the emotional and psychological effect that domestic abuse has on victims. The training under this subdivision shall include training on emergency detention standards and procedures under s. 51.15, emergency protective placement standards and procedures under s. 55.06 (11) and information on mental health and developmental disabilities agencies and other resources that may be available to assist the officer in interpreting the emergency detention and emergency protective placement standards, making emergency detentions and emergency protective placements and locating appropriate facilities for the emergency detentions and emergency protective placements of persons. The training under this subdivision shall include at least one hour of instruction on recognizing the symptoms of Alzheimer's disease or other related dementias and interacting with and assisting persons who have Alzheimer's disease or other related dementias. The training under this subdivision shall include training on police pursuit standards, guidelines and driving techniques established under par. (cm) 2. b. The period of temporary or probationary employment established at the time of initial employment shall not be extended by more than one year for an officer lacking the training qualifications required by the board. The total period during which a person may serve as a law enforcement and tribal law enforcement officer on a temporary or probationary basis without completing a preparatory program of law enforcement training approved by the board shall not exceed 2 years, except that the board shall permit part-time law enforcement and tribal law enforcement officers to serve on a temporary or

probationary basis without completing a program of law enforcement training approved by the board to a period not exceeding 3 years. For purposes of this section, a part-time law enforcement or tribal law enforcement officer is a law enforcement or tribal law enforcement officer who routinely works not more than one-half the normal annual work hours of a full-time employee of the employing agency or unit of government. Law enforcement training programs including municipal, county and state programs meeting standards of the board are acceptable as meeting these training requirements.

SECTION 340. 165.85 (4) (b) 1d. of the statutes is created to read:

165.85 (4) (b) 1d. Any training program developed under subd. 1. shall include all of the following:

a. An adequate amount of training to enable the person being trained to deal effectively with domestic abuse incidents, including training that addresses the emotional and psychological effect that domestic abuse has on victims.

b. Training on emergency detention standards and procedures under s. 51.15, emergency protective placement standards and procedures under s. 55.06 (11), and information on mental health and developmental disabilities agencies and other resources that may be available to assist the officer in interpreting the emergency detention and emergency protective placement standards, making emergency detentions and emergency protective placements, and locating appropriate facilities for the emergency detentions and emergency protective placements of persons.

c. At least one hour of instruction on recognizing the symptoms of Alzheimer's disease or other related dementias and interacting with and assisting persons who have Alzheimer's disease or other related dementias.

d. Training on police pursuit standards, guidelines, and driving techniques established under par. (cm) 2. b.

e. Training on responding to an act of terrorism, as defined in s. 146.50 (1) (ag).

SECTION 341. 166.20 (11) (b) of the statutes is amended to read:

166.20 (11) (b) Any person who knowingly and wilfully fails to report the release of a hazardous substance covered under 42 USC 11004 as required under sub. (5) (a) 2. or any rule promulgated under sub. (5) (a) 2. shall is subject to the following penalties:

1. For the first offense, the person is guilty of a Class I felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (i), the person may be fined not less than \$100 nor more than \$25,000 or imprisoned for not more than 3 years or both.

2. For the 2nd and subsequent offenses, the person is guilty of a Class I felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (i), the person may be fined not less than \$200 nor more than \$50,000 or imprisoned for not more than 3 years or both.

SECTION 342. 167.10 (9) (g) of the statutes is amended to read:

167.10 (9) (g) Whoever violates sub. (6m) (a), (b) or (c) or a rule promulgated under sub. (6m) (e) ~~may be fined not more than \$10,000 or imprisoned for not more than 15 years or both~~ is guilty of a Class G felony.

SECTION 343. 175.20 (3) of the statutes is amended to read:

175.20 (3) Any person who violates any of the provisions of this section ~~shall may be fined not less than \$25 nor more than \$1,000 and \$10,000 or may be imprisoned for not less than 30 days nor more than 2 years 9 months or both.~~ In

addition, the court may revoke the license or licenses of the person or persons convicted.

SECTION 344. 180.0129 (2) of the statutes is amended to read:

180.0129 (2) Whoever violates this section ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

SECTION 345. 181.0129 (2) of the statutes is amended to read:

181.0129 (2) PENALTY. Whoever violates this section ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

SECTION 346. 185.825 of the statutes is amended to read:

185.825 Penalty for false document. Whoever causes a document to be filed, knowing it to be false in any material respect, ~~may be fined not more than \$1,000 or imprisoned for not more than 4 years and 6 months or both~~ is guilty of a Class I felony.

SECTION 347. 201.09 (2) of the statutes is amended to read:

201.09 (2) Every director, president, secretary or other official or agent of any public service corporation, who shall practice fraud or knowingly make any false statement to secure a certificate of authority to issue any security, or issue under a certificate so obtained and with knowledge of such fraud, or false statement, or negotiate, or cause to be negotiated, any security, in violation of this chapter, ~~shall be fined not less than \$500 or imprisoned for not less than one year nor more than 15 years or both~~ is guilty of a Class I felony.

SECTION 348. 214.93 of the statutes is amended to read:

214.93 False statements. A person may not knowingly make, cause, or allow another person to make or cause to be made, a false statement, under oath if required

by this chapter or on any report or statement required by the division or by this chapter. In addition to any forfeiture under s. 214.935, a person who violates this section ~~may be imprisoned for not more than 30 years~~ is guilty of a Class F felony.

SECTION 349. 215.02 (6) (b) of the statutes is amended to read:

215.02 (6) (b) If any person mentioned in par. (a) discloses the name of any debtor of any association or any information about the private account or transactions of such association, discloses any fact obtained in the course of any examination of any association, or discloses examination or other confidential information obtained from any state or federal regulatory authority, including an authority of this state or another state, for financial institutions, mortgage bankers, insurance or securities, except as provided in par. (a), he or she is guilty of a Class I felony and shall forfeit his or her office or position and may be fined not less than \$100 nor more than \$1,000 or imprisoned for not less than 6 months nor more than 3 years or both.

SECTION 350. 215.12 of the statutes is amended to read:

215.12 Penalty for dishonest acts; falsification of records. Every officer, director, employee or agent of any association who steals, abstracts, or wilfully misapplies any property of the association, whether owned by it or held in trust, or who, without authority, issues or puts forth any certificate of savings accounts, assigns any note, bond, mortgage, judgment or decree, or, who makes any false entry in any book, record, report or statement of the association with intent to injure or defraud the association or any person or corporation, or to deceive any officer or director of the association, or any other person, or any agent appointed to examine the affairs of such association, or any person who, with like intent, aids or abets any

officer, director, employee or agent in the violation of this section, ~~shall be imprisoned in the Wisconsin state prisons for not more than 30 years~~ is guilty of a Class F felony.

SECTION 351. 215.21 (21) of the statutes is amended to read:

215.21 (21) PENALTY FOR GIVING OR ACCEPTING MONEY FOR LOANS. Every officer, director, employee or agent of any association, or any appraiser making appraisals for any association, who accepts or receives, or offers or agrees to accept or receive anything of value in consideration of its loaning any money to any person; or any person who offers, gives, presents or agrees to give or present anything of value to any officer, director, employee or agent of any association or to any appraiser making appraisals for any association in consideration of its loaning money to the person, ~~shall be fined not more than \$10,000 or imprisoned in the Wisconsin state prisons for not more than 3 years or both~~ is guilty of a Class I felony. Nothing in this subsection prohibits an association from employing an officer, employee or agent to solicit mortgage loans and to pay the officer, employee or agent on a fee basis.

SECTION 352. 218.21 (7) of the statutes is amended to read:

218.21 (7) Any person who knowingly makes a false statement in an application for a motor vehicle salvage dealer license ~~may be fined not more than \$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

SECTION 353. 220.06 (2) of the statutes is amended to read:

220.06 (2) If any employee in the division or any member of the banking review board or any employee thereof discloses the name of any debtor of any bank or licensee, or anything relative to the private account or transactions of such bank or licensee, or any fact obtained in the course of any examination of any bank or licensee, except as herein provided, that person is guilty of a Class I felony and shall

be subject, upon conviction, to forfeiture of office or position and ~~may be fined not less than \$100 nor more than \$1,000 or imprisoned for not less than 6 months nor more than 3 years or both.~~

SECTION 354. 221.0625 (2) (intro.) of the statutes is amended to read:

221.0625 (2) PENALTY. (intro.) An officer or director of a bank who, in violation of this section, directly or indirectly does any of the following ~~may be imprisoned for not more than 15 years~~ is guilty of a Class F felony:

SECTION 355. 221.0636 (2) of the statutes is amended to read:

221.0636 (2) PENALTY. Any person who violates sub. (1) ~~may be imprisoned for not more than 30 years~~ is guilty of a Class H felony.

SECTION 356. 221.0637 (2) of the statutes is amended to read:

221.0637 (2) PENALTIES. Any person who violates sub. (1) ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

SECTION 357. 221.1004 (2) of the statutes is amended to read:

221.1004 (2) PENALTIES. Any person who violates sub. (1) ~~may be fined not less than \$1,000 nor more than \$5,000 or imprisoned for not less than one year nor more than 15 years or both~~ is guilty of a Class F felony.

SECTION 359. 227.01 (13) (sm) of the statutes is created to read:

227.01 (13) (sm) Establishes sentencing guidelines under s. 973.30 (1) (c).

SECTION 363. 230.08 (2) (L) 6. of the statutes is created to read:

230.08 (2) (L) 6. Sentencing commission.

SECTION 364. 230.08 (2) (of) of the statutes is created to read:

230.08 (2) (of) The executive director of the sentencing commission.

SECTION 365~~a~~. 230.08 (2) (y) of the statutes is repealed.

365b