

1 section 431 of P.L. 107–16, and as indirectly affected in the provisions applicable to  
2 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803  
3 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section  
4 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,  
5 P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
6 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
7 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
8 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
9 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
10 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554,  
11 P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, except that  
12 section 1366 (f) (relating to pass-through of items to shareholders) is modified by  
13 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The  
14 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
15 purposes. Amendments to the federal Internal Revenue Code enacted after  
16 December 31, 1997, do not apply to this paragraph with respect to taxable years  
17 beginning after December 31, 1997, and before January 1, 1999, except that  
18 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.  
19 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L.  
20 107–16, excluding section 431 of P.L. 107–16, and changes that indirectly affect the  
21 provisions applicable to this subchapter made by P.L. 105–178, P.L. 105–206, P.L.  
22 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L.  
23 107–16, excluding section 431 of P.L. 107–16, apply for Wisconsin purposes at the  
24 same time as for federal purposes.

25 \*–4575/3.56\* **SECTION 213.** 71.34 (1g) (n) of the statutes is amended to read:

1           71.34 (1g) (n) “Internal Revenue Code” for tax-option corporations, for taxable  
2 years that begin after December 31, 1998, and before January 1, 2000, means the  
3 federal Internal Revenue Code as amended to December 31, 1998, excluding sections  
4 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and  
5 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)  
6 of P.L. 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L.  
7 106–519, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L.  
8 107–16, and as indirectly affected in the provisions applicable to this subchapter by  
9 P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2) (B), 805 (d) (2),  
10 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.  
11 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.  
12 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.  
13 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
14 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.  
15 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
16 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.  
17 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–519,  
18 P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16,  
19 except that section 1366 (f) (relating to pass-through of items to shareholders) is  
20 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and  
21 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time  
22 as for federal purposes. Amendments to the federal Internal Revenue Code enacted  
23 after December 31, 1998, do not apply to this paragraph with respect to taxable years  
24 beginning after December 31, 1998, and before January 1, 2000, except that  
25 changes to the Internal Revenue Code made by P.L. 106–36 and, P.L. 106–170, P.L.

1 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding  
2 section 431 of P.L. 107-16, and changes that indirectly affect the provisions  
3 applicable to this subchapter made by P.L. 106-36 and, P.L. 106-170, P.L. 106-230,  
4 P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of  
5 P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

6 \*~~4575/3.57~~\* **SECTION 214.** 71.34 (1g) (o) of the statutes is amended to read:

7 71.34 (1g) (o) “Internal Revenue Code” for tax-option corporations, for taxable  
8 years that begin after December 31, 1999, and before January 1, 2001, means the  
9 federal Internal Revenue Code as amended to December 31, 1999, excluding sections  
10 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
11 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)  
12 of P.L. 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L.  
13 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and  
14 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
15 P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
16 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
17 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
18 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
19 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
20 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
21 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
22 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
23 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-519,  
24 P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16,  
25 except that section 1366 (f) (relating to pass-through of items to shareholders) is

1 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and  
2 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time  
3 as for federal purposes. Amendments to the federal Internal Revenue Code enacted  
4 after December 31, 1999, do not apply to this paragraph with respect to taxable years  
5 beginning after December 31, 1999, and before January 1, 2001, except that changes  
6 to the Internal Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L.  
7 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, and  
8 changes that indirectly affect the provisions applicable to this subchapter made by  
9 P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, and P.L.  
10 107–16, excluding section 431 of P.L. 107–16, apply for Wisconsin purposes at the  
11 same time as for federal purposes.

12 \*~~4575/3.58~~\* **SECTION 215.** 71.34 (1g) (p) of the statutes is created to read:

13 71.34 (1g) (p) “Internal Revenue Code” for tax-option corporations, for taxable  
14 years that begin after December 31, 2000, and before January 1, 2002, means the  
15 federal Internal Revenue Code as amended to December 31, 2000, excluding sections  
16 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and  
17 13203 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)  
18 of P.L. 104–188, and as amended by P.L. 107–16, excluding section 431 of P.L. 107–16,  
19 and P.L. 107–22, and as indirectly affected in the provisions applicable to this  
20 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2)  
21 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008  
22 (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.  
23 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
24 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
25 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.

1 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
2 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
3 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L.  
4 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–16, excluding section  
5 431 of P.L. 107–16, and P.L. 107–22, except that section 1366 (f) (relating to  
6 pass-through of items to shareholders) is modified by substituting the tax under s.  
7 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies  
8 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
9 federal Internal Revenue Code enacted after December 31, 2000, do not apply to this  
10 paragraph with respect to taxable years beginning after December 31, 2000, and  
11 before January 1, 2002, except that changes to the Internal Revenue Code made by  
12 P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, and changes that  
13 indirectly affect the provisions applicable to this subchapter made by P.L. 107–16,  
14 excluding section 431 of P.L. 107–16, and P.L. 107–22, apply for Wisconsin purposes  
15 at the same time as for federal purposes.

16 \*~~4575/3.59~~\* **SECTION 216.** 71.34 (1g) (q) of the statutes is created to read:

17 71.34 (1g) (q) “Internal Revenue Code” for tax-option corporations, for taxable  
18 years that begin after December 31, 2001, means the federal Internal Revenue Code  
19 as amended to December 31, 2001, excluding sections 103, 104, and 110 of P.L.  
20 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
21 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and section  
22 431 of P.L. 107–16, and as indirectly affected in the provisions applicable to this  
23 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2)  
24 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008  
25 (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.

1 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
2 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
3 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
4 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
5 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
6 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L.  
7 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16,  
8 excluding section 431 of P.L. 107–16, and P.L. 107–22, except that section 1366 (f)  
9 (relating to pass-through of items to shareholders) is modified by substituting the  
10 tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue  
11 Code applies for Wisconsin purposes at the same time as for federal purposes.  
12 Amendments to the federal Internal Revenue Code enacted after December 31, 2001,  
13 do not apply to this paragraph with respect to taxable years beginning after  
14 December 31, 2001.

15 **\*b2335/2.3\* SECTION 217b.** 71.365 (1m) of the statutes is amended to read:

16 71.365 (1m) TAX-OPTION CORPORATIONS; DEPRECIATION. A tax-option corporation  
17 ~~may shall~~ compute amortization and depreciation under either the federal Internal  
18 Revenue Code as amended to December 31, 1999, ~~or the federal Internal Revenue~~  
19 ~~Code in effect for the taxable year for which the return is filed 2000~~, except that  
20 property first placed in service by the taxpayer on or after January 1, 1983, but  
21 before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required  
22 to be depreciated under the Internal Revenue Code as amended to  
23 December 31, 1980, and property first placed in service in taxable year 1981 or  
24 thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is  
25 required to be depreciated under the Internal Revenue Code as amended to

1 December 31, 1980, shall continue to be depreciated under the Internal Revenue  
2 Code as amended to December 31, 1980. Any difference between the adjusted basis  
3 for federal income tax purposes and the adjusted basis under this chapter shall be  
4 taken into account in determining net income or loss in the year or years for which  
5 the gain or loss is reportable under this chapter. If that property was placed in  
6 service by the taxpayer during taxable year 1986 and thereafter but before the  
7 property is used in the production of income subject to taxation under this chapter,  
8 the property's adjusted basis and the depreciation or other deduction schedule are  
9 not required to be changed from the amount allowable on the owner's federal income  
10 tax returns for any year because the property is used in the production of income  
11 subject to taxation under this chapter. If that property was acquired in a transaction  
12 in taxable year 1986 or thereafter in which the adjusted basis of the property in the  
13 hands of the transferee is the same as the adjusted basis of the property in the hands  
14 of the transferor, the Wisconsin adjusted basis of that property on the date of transfer  
15 is the adjusted basis allowable under the Internal Revenue Code as defined for  
16 Wisconsin purposes for the property in the hands of the transferor.

17 \*~~4575/3.62~~\* **SECTION 219.** 71.42 (2) (f) of the statutes is repealed.

18 \*~~4575/3.63~~\* **SECTION 220.** 71.42 (2) (g) of the statutes is repealed.

19 \*~~4575/3.64~~\* **SECTION 221.** 71.42 (2) (h) of the statutes is amended to read:

20 71.42 (2) (h) For taxable years that begin after December 31, 1993, and before  
21 January 1, 1995, "Internal Revenue Code" means the federal Internal Revenue Code  
22 as amended to December 31, 1993 excluding sections 103, 104, and 110 of P.L.  
23 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L.  
24 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7,  
25 excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L.

1 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,  
2 and P.L. 106–554, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L.  
3 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.  
4 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.  
5 102–486 and P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174,  
6 13203 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
7 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L.  
8 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,  
9 and P.L. 106–554, except that “Internal Revenue Code” does not include section 847  
10 of the federal Internal Revenue Code. The Internal Revenue Code applies for  
11 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
12 federal Internal Revenue Code enacted after December 31, 1993, do not apply to this  
13 paragraph with respect to taxable years beginning after December 31, 1993, and  
14 before January 1, 1995, except that changes to the Internal Revenue Code made by  
15 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.  
16 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.  
17 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and  
18 changes that indirectly affect the provisions applicable to this subchapter made by  
19 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.  
20 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.  
21 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, apply for  
22 Wisconsin purposes at the same time as for federal purposes.

23 \*–4575/3.65\* **SECTION 222.** 71.42 (2) (i) of the statutes is amended to read:

24 71.42 (2) (i) For taxable years that begin after December 31, 1994, and before  
25 January 1, 1996, “Internal Revenue Code” means the federal Internal Revenue Code

1 as amended to December 31, 1994, excluding sections 103, 104, and 110 of P.L.  
2 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
3 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204,  
4 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.  
5 105–206 and, P.L. 105–277, and P.L. 106–554, and as indirectly affected by P.L.  
6 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.  
7 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
8 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
9 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
10 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of  
11 P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.  
12 105–277, and P.L. 106–554, except that “Internal Revenue Code” does not include  
13 section 847 of the federal Internal Revenue Code. The Internal Revenue Code  
14 applies for Wisconsin purposes at the same time as for federal purposes.  
15 Amendments to the federal Internal Revenue Code enacted after  
16 December 31, 1994, do not apply to this paragraph with respect to taxable years  
17 beginning after December 31, 1994, and before January 1, 1996, except that  
18 changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–188, excluding  
19 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
20 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and changes that  
21 indirectly affect the provisions applicable to this subchapter made by P.L. 104–7, P.L.  
22 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.  
23 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.  
24 106–554, apply for Wisconsin purposes at the same time as for federal purposes.

25 \*–4575/3.66\* **SECTION 223.** 71.42 (2) (j) of the statutes is amended to read:

1           71.42 (2) (j) For taxable years that begin after December 31, 1995, and before  
2           January 1, 1997, “Internal Revenue Code” means the federal Internal Revenue Code  
3           as amended to December 31, 1995, excluding sections 103, 104, and 110 of P.L.  
4           102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
5           103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204, 1311,  
6           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.  
7           105–206 and, P.L. 105–277, and P.L. 106–554, and as indirectly affected by P.L.  
8           99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.  
9           101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
10          102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
11          (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
12          103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and  
13          1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
14          105–206 and, P.L. 105–277, and P.L. 106–554, except that “Internal Revenue Code”  
15          does not include section 847 of the federal Internal Revenue Code. The Internal  
16          Revenue Code applies for Wisconsin purposes at the same time as for federal  
17          purposes. Amendments to the federal Internal Revenue Code enacted after  
18          December 31, 1995, do not apply to this paragraph with respect to taxable years  
19          beginning after December 31, 1995, and before January 1, 1997, except that  
20          changes to the Internal Revenue Code made by P.L. 104–188, excluding sections  
21          1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
22          105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and changes  
23          that indirectly affect the provisions applicable to this subchapter made by P.L.  
24          104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.  
25          104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,

1 and P.L. 106-554, apply for Wisconsin purposes at the same time as for federal  
2 purposes.

3 \*~~4575/3.67~~\* **SECTION 224.** 71.42 (2) (k) of the statutes is amended to read:

4 71.42 (2) (k) For taxable years that begin after December 31, 1996, and before  
5 January 1, 1998, “Internal Revenue Code” means the federal Internal Revenue Code  
6 as amended to December 31, 1996, excluding sections 103, 104, and 110 of P.L.  
7 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
8 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
9 amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36,  
10 P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly  
11 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
12 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
13 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
14 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
15 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
16 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
17 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554, and  
18 P.L. 107-16, excluding section 431 of P.L. 107-16, except that “Internal Revenue  
19 Code” does not include section 847 of the federal Internal Revenue Code. The  
20 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
21 purposes. Amendments to the federal Internal Revenue Code enacted after  
22 December 31, 1996, do not apply to this paragraph with respect to taxable years  
23 beginning after December 31, 1996, and before January 1, 1998, except that  
24 changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L.  
25 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16, excluding

1 section 431 of P.L. 107-16, and changes that indirectly affect the provisions  
2 applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L.  
3 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16, excluding section 431 of  
4 P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

5 \*~~4575/3.68~~\* **SECTION 225.** 71.42 (2) (L) of the statutes is amended to read:

6 71.42 (2) (L) For taxable years that begin after December 31, 1997, and before  
7 January 1, 1999, “Internal Revenue Code” means the federal Internal Revenue Code  
8 as amended to December 31, 1997, excluding sections 103, 104, and 110 of P.L.  
9 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
10 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
11 amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,  
12 P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16,  
13 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
14 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding  
15 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
16 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
17 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding  
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191,  
19 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277,  
20 P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16,  
21 excluding section 431 of P.L. 107-16, except that “Internal Revenue Code” does not  
22 include section 847 of the federal Internal Revenue Code. The Internal Revenue  
23 Code applies for Wisconsin purposes at the same time as for federal purposes.  
24 Amendments to the federal Internal Revenue Code enacted after December 31, 1997,  
25 do not apply to this paragraph with respect to taxable years beginning after

1 December 31, 1997, and before January 1, 1999, except that changes to the Internal  
2 Revenue Code made by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and,  
3 P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of  
4 P.L. 107–16, and changes that indirectly affect the provisions applicable to this  
5 subchapter made by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.  
6 106–170, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L.  
7 107–16, apply for Wisconsin purposes at the same time as for federal purposes.

8 \*~~4575/3.69~~ **SECTION 226.** 71.42 (2) (m) of the statutes is amended to read:

9 71.42 (2) (m) For taxable years that begin after December 31, 1998, and before  
10 January 1, 2000, “Internal Revenue Code” means the federal Internal Revenue Code  
11 as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L.  
12 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66  
13 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as  
14 amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–519, P.L. 106–554,  
15 P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, and as indirectly  
16 affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L.  
17 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and  
18 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections  
19 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
20 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202  
21 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
22 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.  
23 106–170, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, and P.L. 107–16,  
24 excluding section 431 of P.L. 107–16, except that “Internal Revenue Code” does not  
25 include section 847 of the federal Internal Revenue Code. The Internal Revenue

1 Code applies for Wisconsin purposes at the same time as for federal purposes.  
2 Amendments to the federal Internal Revenue Code enacted after December 31, 1998,  
3 do not apply to this paragraph with respect to taxable years beginning after  
4 December 31, 1998, and before January 1, 2000, except that changes to the Internal  
5 Revenue Code made by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–519,  
6 P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16,  
7 and changes that indirectly affect the provisions applicable to this subchapter made  
8 by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L.  
9 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, apply for Wisconsin  
10 purposes at the same time as for federal purposes.

11 \*~~4575/3.70~~\* **SECTION 227.** 71.42 (2) (n) of the statutes is amended to read:

12 71.42 (2) (n) For taxable years that begin after December 31, 1999, and before  
13 January 1, 2001, “Internal Revenue Code” means the federal Internal Revenue Code  
14 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
15 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66  
16 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as  
17 amended by P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573,  
18 and P.L. 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected by  
19 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,  
20 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
21 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
22 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
23 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
24 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
25 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170,

1 P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L.  
2 107-16, excluding section 431 of P.L. 107-16, except that “Internal Revenue Code”  
3 does not include section 847 of the federal Internal Revenue Code. The Internal  
4 Revenue Code applies for Wisconsin purposes at the same time as for federal  
5 purposes. Amendments to the federal Internal Revenue Code enacted after  
6 December 31, 1999, do not apply to this paragraph with respect to taxable years  
7 beginning after December 31, 1999, and before January 1, 2001, except that changes  
8 to the Internal Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L.  
9 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and  
10 changes that indirectly affect the provisions applicable to this subchapter made by  
11 P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L.  
12 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the  
13 same time as for federal purposes.

14 \*~~4575/3.71~~\* **SECTION 228.** 71.42 (2) (o) of the statutes is created to read:  
15 71.42 (2) (o) For taxable years that begin after December 31, 2000, and before  
16 January 1, 2002, “Internal Revenue Code” means the federal Internal Revenue Code  
17 as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.  
18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
19 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
20 amended by P.L. 107-16, excluding section 431 of P.L. 107-16, and P.L. 107-22, and  
21 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
22 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
23 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
24 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
25 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections

1 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.  
2 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.  
3 106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L.  
4 106–573, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, except  
5 that “Internal Revenue Code” does not include section 847 of the federal Internal  
6 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the  
7 same time as for federal purposes. Amendments to the federal Internal Revenue  
8 Code enacted after December 31, 2000, do not apply to this paragraph with respect  
9 to taxable years beginning after December 31, 2000, and before January 1, 2002,  
10 except that changes to the Internal Revenue Code made by P.L. 107–16, excluding  
11 section 431 of P.L. 107–16, and P.L. 107–22, and changes that indirectly affect the  
12 provisions applicable to this subchapter made by P.L. 107–16, excluding section 431  
13 of P.L. 107–16, and P.L. 107–22, apply for Wisconsin purposes at the same time as  
14 for federal purposes.

15 \*–4575/3.72\* **SECTION 229.** 71.42 (2) (p) of the statutes is created to read:

16 71.42 (2) (p) For taxable years that begin after December 31, 2001, “Internal  
17 Revenue Code” means the federal Internal Revenue Code as amended to  
18 December 31, 2001, excluding sections 103, 104, and 110 of P.L. 102–227, sections  
19 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),  
20 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and section 431 of P.L. 107–16,  
21 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,  
22 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding  
23 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,  
24 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
25 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191,  
2 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277,  
3 P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554,  
4 P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.  
5 107–22, except that “Internal Revenue Code” does not include section 847 of the  
6 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
7 purposes at the same time as for federal purposes. Amendments to the federal  
8 Internal Revenue Code enacted after December 31, 2001, do not apply to this  
9 paragraph with respect to taxable years beginning after December 31, 2001.

10 **\*b2335/2.4\* SECTION 230b.** 71.45 (2) (a) 13. of the statutes is amended to read:

11 71.45 (2) (a) 13. By adding or subtracting, as appropriate, the ~~difference~~  
12 ~~between the depreciation deduction under the federal Internal Revenue Code as~~  
13 ~~amended to December 31, 1999 and the depreciation deduction under the federal~~  
14 ~~Internal Revenue Code in effect for the taxable year for which the return is filed, so~~  
15 ~~as to reflect the fact that the insurer may choose between these 2 deductions~~ 2000,  
16 except that property first placed in service by the taxpayer on or after  
17 January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br),  
18 1985 stats., is required to be depreciated under the Internal Revenue Code as  
19 amended to December 31, 1980, and property first placed in service in taxable year  
20 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985  
21 stats., is required to be depreciated under the Internal Revenue Code as amended  
22 to December 31, 1980, shall continue to be depreciated under the Internal Revenue  
23 Code as amended to December 31, 1980.

24 **\*b2322/1.3\* SECTION 231c.** 71.45 (3) (intro.) of the statutes is amended to read:

1           71.45 (3) APPORTIONMENT. (intro.) ~~With respect~~ Except as provided in sub. (3d),  
2 to determine Wisconsin income for purposes of the franchise tax, domestic insurers  
3 not engaged in the sale of life insurance but which ~~that,~~ in the taxable year, have  
4 collected received premiums, other than life insurance premiums, written on  
5 subjects of for insurance on property or risks resident, located or to be performed  
6 outside this state, ~~there shall be subtracted from multiply~~ the net income figure  
7 derived by application of sub. (2) (a) ~~to arrive at Wisconsin income constituting the~~  
8 ~~measure of the franchise tax an amount calculated by multiplying such adjusted~~  
9 ~~federal taxable income~~ by the arithmetic average of the following 2 percentages:

10           **\*b2322/1.3\* SECTION 231d.** 71.45 (3) (a) of the statutes is amended to read:

11           71.45 (3) (a) ~~The~~ Subject to sub. (3d), the percentage of total determined by  
12 dividing the sum of direct premiums written on all property and risks for insurance  
13 other than life insurance, with respects to all property and risks resident, located,  
14 or to be performed in this state, and assumed premiums written for reinsurance,  
15 other than life insurance, with respect to all property and risks resident, located, or  
16 to be performed in this state, by the sum of direct premiums written for insurance  
17 on all property and risks, other than life insurance, wherever located during the  
18 taxable year, as reflects, and assumed premiums written on insurance for  
19 reinsurance on all property and risks, other than life insurance, where the subject  
20 of insurance was resident, located or to be performed outside this state wherever  
21 located. In this paragraph, “direct premiums” means direct premiums as reported  
22 for the taxable year on an annual statement that is filed by the insurer with the  
23 commissioner of insurance under s. 601.42 (1g) (a). In this paragraph, “assumed  
24 premiums” means assumed reinsurance premiums from domestic insurance

1 companies as reported for the taxable year on an annual statement that is filed with  
2 the commissioner of insurance under s. 601.42 (1g) (a).

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

5 71.45 (3) (b) 1. The Subject to sub. (3d), the percentage of determined by  
6 dividing the payroll, exclusive of life insurance payroll, paid in this state in the  
7 taxable year by total payroll, exclusive of life insurance payroll, paid everywhere in  
8 the taxable year as reflects such compensation paid outside this state.  
9 Compensation.

10 2. Under subd. 1., payroll is paid outside in this state if the individual's service  
11 is performed entirely outside in this state; or the individual's service is performed  
12 both ~~within and without~~ in and outside this state, but the service performed ~~within~~  
13 outside this state is incidental to the individual's service ~~without in~~ this state; or  
14 some service is performed ~~without in~~ this state and the base of operations, or if there  
15 is no base of operations, the place from which the service is directed or controlled is  
16 ~~without~~ in this state, or the base of operations or the place from which the service is  
17 directed or controlled is not in any state in which some part of the service is  
18 performed, but the individual's residence is outside in this state.

19 \*b2322/1.3\* **SECTION 231f.** 71.45 (3d) of the statutes is created to read:

20 71.45 (3d) **PREMIUMS FACTOR; DOMESTIC INSURERS.** For taxable years beginning  
21 after December 31, 2003, a domestic insurer that is subject to apportionment under  
22 sub. (3) and this subsection shall multiply the net income figure derived by the  
23 application of sub. (2) by an apportionment fraction composed of the percentage  
24 under sub. (3) (a) representing 55% of the fraction and the percentage under sub. (3)  
25 (b) 1. representing 45% of the fraction.

1           **\*b2322/1.3\* SECTION 231g.** 71.45 (3m) of the statutes is amended to read:

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

10           **\*-4548/2.66\* \*-3266/P1.41\* SECTION 232.** 71.83 (2) (b) of the statutes is  
11 amended to read:

12           71.83 (2) (b) *Felony.* 1. ‘False income tax return; fraud.’ Any person, other than  
13 a corporation or limited liability company, who renders a false or fraudulent income  
14 tax return with intent to defeat or evade any assessment required by this chapter  
15 ~~shall be is~~ guilty of a Class H felony and may be ~~fined not more than \$10,000 or~~  
16 ~~imprisoned for not more than 7 years and 6 months or both, together with assessed~~  
17 the cost of prosecution. In this subdivision, “return” includes a separate return filed  
18 by a spouse with respect to a taxable year for which a joint return is filed under s.  
19 71.03 (2) (g) to (L) after the filing of that separate return, and a joint return filed by  
20 the spouses with respect to a taxable year for which a separate return is filed under  
21 s. 71.03 (2) (m) after the filing of that joint return.

22           2. ‘Officer of a corporation; false franchise or income tax return.’ Any officer  
23 of a corporation or manager of a limited liability company required by law to make,  
24 render, sign or verify any franchise or income tax return, who makes any false or  
25 fraudulent franchise or income tax return, with intent to defeat or evade any

1 assessment required by this chapter shall be ~~is~~ guilty of a Class H felony and may  
2 be ~~fin~~ed not more than \$10,000 or imprisoned for not more than 7 years and 6 months  
3 or both, together with assessed the cost of prosecution.

4 3. 'Evasion.' Any person who removes, deposits or conceals or aids in removing,  
5 depositing or concealing any property upon which a levy is authorized with intent  
6 to evade or defeat the assessment or collection of any tax administered by the  
7 department ~~is guilty of a Class I felony and may be fined not more than \$5,000 or~~  
8 ~~imprisoned for not more than 4 years and 6 months or both, together with assessed~~  
9 the ~~costs~~ cost of prosecution.

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

18 \*b2339/2.4\* SECTION 233m. 79.005 (3) of the statutes is amended to read:

19 79.005 (3) "Production plant" ~~also includes~~ does not include substations and  
20 general structures.

21 \*-4550/8.8\* SECTION 234. 79.01 (1) of the statutes, as affected by 2001  
22 Wisconsin Act 16, is amended to read:

23 79.01 (1) There is established an account in the general fund entitled the  
24 "Expenditure Restraint Program Account." There shall be appropriated to that  
25 account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994; \$48,000,000

1 in each year beginning in 1995 and ending in 1999; \$57,000,000 in the year 2000 and  
2 in the year 2001; and \$57,570,000 in 2002; and \$58,145,700 in 2003 and in each year  
3 thereafter.

4 **\*b2339/2.6\* SECTION 234b.** 79.01 (2d) of the statutes is created to read:

5 79.01 (2d) There is established an account in the general fund entitled the  
6 “County and Municipal Aid Account.” There shall be appropriated to that account  
7 \$750,000,000 in 2003 and \$487,000,000 in 2004 and in each year thereafter, plus any  
8 additional amounts determined under s. 79.035 (2).

9 **\*b2339/2.6\* SECTION 234d.** 79.01 (2m) of the statutes is created to read:

10 79.01 (2m) There is established an account in the general fund entitled the  
11 “Public Utility Distribution Account,” referred to in this chapter as the “public utility  
12 account.” There shall be appropriated to the public utility account the sums specified  
13 in s. 79.04 (4), (6), and (7).

14 **\*b2339/2.7\* SECTION 234r.** 79.015 of the statutes is amended to read:

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

19 **\*-4550/8.10\* SECTION 236.** 79.02 (2) (b) of the statutes is amended to read:

20 79.02 (2) (b) Subject to s. 59.605 (4), payments in July shall equal 15% of the  
21 municipality’s or county’s estimated payments under ss. 79.03, 79.035, 79.04, 79.058,  
22 and 79.06 and 100% of the municipality’s estimated payments under s. 79.05.

23 **\*-4550/8.12\* SECTION 238.** 79.02 (3) of the statutes is amended to read:

24 79.02 (3) Subject to s. 59.605 (4), payments to each municipality and county in  
25 November shall equal that municipality’s or county’s entitlement to shared revenues

1 under ss. 79.03, 79.035, 79.04, 79.05, 79.058, and 79.06 for the current year, minus  
2 the amount distributed to the municipality or county in July. In November 2002, the  
3 amount of the payments to each municipality and county under ss. 79.03, 79.04,  
4 79.05, 79.058, and 79.06 to be paid from the appropriation account under s. 20.855  
5 (4) (rb) shall be the amount of such payments to the municipality or county  
6 multiplied by the quotient of an amount equal to the moneys available, as  
7 determined by the department of administration, from the appropriation account  
8 under s. 20.855 (4) (rb) divided by \$826,068,930.

9 \*~~4462/4.10~~\* **SECTION 239.** 79.03 (1) of the statutes is amended to read:

10 79.03 (1) Each Ending with the distributions in 2002, each municipality and  
11 county is entitled to shared revenue, consisting of an amount determined on the basis  
12 of population under sub. (2), plus an amount determined under sub. (3).

13 \*~~4462/4.11~~\* **SECTION 240.** 79.03 (3c) (b) (intro.) of the statutes is amended to  
14 read:

15 79.03 (3c) (b) *Eligibility.* (intro.) ~~A~~ Ending with the distributions in 2002, a  
16 municipality is eligible for a payment under this subsection if all of the following  
17 conditions are met:

18 \*~~4550/8.13~~\* **SECTION 241.** 79.03 (3c) (f) of the statutes, as affected by 2001  
19 Wisconsin Act 16, is amended to read:

20 79.03 (3c) (f) *Distribution amount.* If the total amounts calculated under pars.  
21 (c) to (e) exceed the total amount to be distributed under this subsection, the amount  
22 paid to each eligible municipality shall be paid on a prorated basis. The total amount  
23 to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 beginning  
24 in 1996 and ending in 1999; and \$11,000,000 in the year 2000 and in the year 2001;  
25 The total amount to be distributed under this subsection from ss. 20.835 (1) (b) and

1 20.855 (4) (rb) is \$11,110,000 in 2002; ~~and \$11,221,100 in 2003 and in each year~~  
2 ~~thereafter.~~

3 \*~~4550/8.14~~\* SECTION 242. 79.03 (4) of the statutes, as affected by 2001  
4 Wisconsin Act 16, is amended to read:

5 79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and  
6 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be  
7 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.  
8 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.  
9 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this  
10 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to  
11 municipalities and \$168,981,800 to counties. Beginning in 1995 and ending in 2001,  
12 the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835  
13 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 2002, the  
14 total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from ~~s. ss.~~ 20.835  
15 (1) (d) and 20.855 (4) (rb) are \$769,092,800 to municipalities and \$170,671,600 to  
16 counties. ~~In 2003 and subsequent years, the total amounts to be distributed under~~  
17 ~~ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$776,783,700 to municipalities~~  
18 ~~and \$172,378,300 to counties.~~

19 \*~~4550/8.15~~\* SECTION 243. 79.03 (5) (a) of the statutes, as created by 2001  
20 Wisconsin Act 16, is amended to read:

21 79.03 (5) (a) In 2002 ~~and 2003~~, each municipality shall receive a shared  
22 revenue payment that is equal to the amount of the payment it received in the  
23 previous year, multiplied by 101%.

24 \*~~4462/4.12~~\* SECTION 244. 79.03 (6) of the statutes is created to read:

1           79.03 (6) Beginning in 2003, no municipality or county may receive payments  
2 under subs. (2) and (3) and no municipality may receive a payment under sub. (3c).

3           **\*b2339/2.24\* SECTION 244d.** 79.035 of the statutes is created to read:

4           **79.035 County and municipal aid. (1)** (a) 1. Subject to par. (b), in 2003, each  
5 county shall receive a payment from the county and municipal aid account in an  
6 amount equal to the total amount of the payments under ss. 79.03 (3), 79.04, 79.058,  
7 and 79.06 distributed to the county in 2002.

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

11           (b) The department of revenue shall reduce the amount of each payment to a  
12 county and municipality under par. (a) by subtracting from each such payment an  
13 amount based on population, as determined by the department, so that the total  
14 amount of all such payments is \$750,000,000, except that no county or municipality  
15 shall receive a payment in an amount that is less than 35% of the amount of the  
16 payments specified in par. (a) that the county or municipality received in 2002.  
17 Notwithstanding s. 79.005 (2), to calculate reductions under this paragraph, the  
18 department of revenue, in consultation with the department of administration, shall  
19 estimate population by using the 2000 federal decennial census.

20           (2) (a) In 2004, counties and municipalities shall receive additional payments.  
21 The total amount of all such payments shall equal the amount specified for all  
22 counties and municipalities in 2004, multiplied by the lesser of the percentage that  
23 represents growth in general fund tax revenue from the 2002–03 fiscal year to the  
24 2003–04 fiscal year, as estimated in the 2003–05 biennial budget act, and the  
25 percentage equal to the average annual percentage change in the U.S. consumer

1 price index for all urban consumers, U.S. city average, as determined by the U.S.  
2 department of labor, for the 12 months ending on June 30, 2003, plus 1%.

3 (b) Annually, beginning in 2005, counties and municipalities shall receive  
4 additional payments. The total amount of all such payments shall equal the amount  
5 all counties and municipalities received from the county and municipal aid account  
6 in the prior year, multiplied by the lesser of the percentage that represents growth  
7 in general fund tax revenue from the fiscal year 2 years prior to the fiscal year in  
8 which a payment is distributed under this paragraph to the fiscal year prior to the  
9 fiscal year in which a payment is distributed under this paragraph, as estimated by  
10 either the biennial budget act or ch. 20 as of the end of the biennium, and the  
11 percentage equal to the average annual percentage change in the U.S. consumer  
12 price index for all urban consumers, U.S. city average, as determined by the U.S.  
13 department of labor, for the 12 months ending on June 30 of the year prior to the year  
14 in which a payment is distributed under this paragraph, plus 1%.

15 \*~~4462/4.13~~\* **SECTION 245.** 79.04 (1) (intro.) of the statutes, as affected by 2001  
16 Wisconsin Act 16, is amended to read:

17 79.04 (1) (intro.) Annually, ending with the distributions in 2002, the  
18 department of administration, upon certification by the department of revenue, shall  
19 distribute to a municipality having within its boundaries a production plant or a  
20 general structure, including production plants and general structures under  
21 construction, used by a light, heat, or power company assessed under s. 76.28 (2) or  
22 76.29 (2), except property described in s. 66.0813 unless the production plant is  
23 owned or operated by a local governmental unit located outside of the municipality,  
24 or by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by  
25 a municipal electric company under s. 66.0825 the amount determined as follows:

1           \*~~4462/4.14~~\* **SECTION 246.** 79.04 (2) (a) of the statutes, as affected by 2001  
2       Wisconsin Act 16, is amended to read:

3           79.04 (2) (a) Annually, ending with the distributions in 2002, the department  
4       of administration, upon certification by the department of revenue, shall distribute  
5       from the shared revenue account to any county having within its boundaries a  
6       production plant or a general structure, including production plants and general  
7       structures under construction, used by a light, heat, or power company assessed  
8       under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the  
9       production plant is owned or operated by a local governmental unit that is located  
10      outside of the municipality in which the production plant is located, or by an electric  
11      cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal  
12      electric company under s. 66.0825 an amount determined by multiplying by 6 mills  
13      in the case of property in a town and by 3 mills in the case of property in a city or  
14      village the first \$125,000,000 of the amount shown in the account, plus leased  
15      property, of each public utility except qualified wholesale electric companies, as  
16      defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either  
17      “production plant, exclusive of land” and “general structures”, or “work in progress”  
18      for production plants and general structures under construction, in the case of light,  
19      heat, and power companies, electric cooperatives, or municipal electric companies,  
20      for all property within the municipality in accordance with the system of accounts  
21      established by the public service commission or rural electrification administration,  
22      less depreciation thereon as determined by the department of revenue and less the  
23      value of treatment plant and pollution abatement equipment, as defined under s.  
24      70.11 (21) (a), as determined by the department of revenue plus an amount from the  
25      shared revenue account determined by multiplying by 6 mills in the case of property

1 in a town, and 3 mills in the case of property in a city or village, of the total original  
2 cost of production plant, general structures, and work-in-progress less depreciation,  
3 land, and approved waste treatment facilities of each qualified wholesale electric  
4 company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of  
5 all property within the municipality. The total of amounts, as depreciated, from the  
6 accounts of all public utilities for the same production plant is also limited to not  
7 more than \$125,000,000. The amount distributable to a county in any year shall not  
8 exceed \$100 times the population of the county.

9 \*~~4462/4.15~~\* SECTION 247. 79.04 (4) (a) of the statutes is amended to read:

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

17 \*~~4462/4.16~~\* SECTION 248. 79.04 (4) (b) of the statutes is amended to read:

18 79.04 (4) (b) Annually, except for the distribution in 2003, in addition to the  
19 amount distributed under ~~sub. (2)~~ subs. (2), (6), and (7), the department of  
20 administration shall distribute from the public utility account \$50,000 to a county  
21 if spent nuclear fuel is stored within the county on December 31 of the preceding year.  
22 If a spent nuclear fuel storage facility is located at a production plant located in more  
23 than one county, the payment shall be apportioned according to the formula under  
24 sub. (1) (c) 2., except that the formula, as it applies to municipalities in that

1 subdivision, applies to counties in this paragraph. The payment under this  
2 paragraph may not be less than \$10,000 annually.

3 **\*-4462/4.17\* SECTION 249.** 79.04 (5) of the statutes is created to read:

4 79.04 (5) Beginning in 2003, no municipality or county may receive a payment  
5 under subs. (1) and (2).

6 **\*b2339/2.33\* SECTION 249b.** 79.04 (6) of the statutes is created to read:

7 79.04 (6) (a) Annually, beginning in 2004, the department of administration,  
8 upon certification by the department of revenue, shall distribute payments from the  
9 public utility account, as determined under par. (b), to each municipality and county  
10 in which a production plant is located, if the production plant is used by a light, heat,  
11 or power company assessed under s. 76.28 (2) or 76.29 (2); except property described  
12 in s. 66.0813, unless the production plant is owned or operated by a local  
13 governmental unit located outside of the municipality; a qualified wholesale electric  
14 company, as defined in s. 76.28 (1) (gm), a wholesale merchant plant, as defined in  
15 s. 196.49 (1) (w), an electric cooperative assessed under ss. 76.07 and 76.48,  
16 respectively, or a municipal electric company under s. 66.0825.

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

22 1. If the total name-plate capacity of the production plants located in the  
23 municipality is no more than 10 megawatts, \$10,000.

24 2. If the total name-plate capacity of the production plants located in the  
25 municipality exceeds 10 megawatts but is no more than 25 megawatts, \$25,000.

1           3. If the total name–plate capacity of the production plants located in the  
2 municipality exceeds 25 megawatts but is no more than 50 megawatts, \$50,000.

3           4. If the total name–plate capacity of the production plants located in the  
4 municipality exceeds 50 megawatts but is no more than 100 megawatts, \$150,000.

5           5. If the total name–plate capacity of the production plants located in the  
6 municipality exceeds 100 megawatts but is no more than 200 megawatts, \$300,000.

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

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

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

13          9. If the total name–plate capacity of the production plants located in the  
14 municipality exceeds 800 megawatts but is no more than 1,300 megawatts,  
15 \$1,000,000.

16          10. If the total name–plate capacity of the production plants located in the  
17 municipality exceeds 1,300 megawatts but is no more than 1,800 megawatts,  
18 \$1,150,000.

19          11. If the total name–plate capacity of the production plants located in the  
20 municipality exceeds 1,800 megawatts but is no more than 2,400 megawatts,  
21 \$1,300,000.

22          12. If the total name–plate capacity of the production plants located in the  
23 municipality exceeds 2,400 megawatts but is no more than 3,000 megawatts,  
24 \$1,500,000.

1           13. If the total name-plate capacity of the production plants located in the  
2           municipality exceeds 3,000 megawatts, \$2,000,000.

3           (c) If the production plant is located in a city or village, the city or village  
4           receives a payment equal to two-thirds of the amount determined under par. (b) and  
5           the county in which the city or village is located receives a payment equal to  
6           one-third of the amount determined under par. (b). If the production plant is located  
7           in a town, the town receives a payment equal to one-third of the amount determined  
8           under par. (b) and the county in which the town is located receives a payment equal  
9           to two-thirds of the amount determined under par. (b). If a municipality is located  
10          in more than one county, the county in which the production plant is located shall  
11          receive the county portion of the payment.

12          (d) Subject to pars. (e) and (f), annually, beginning in 2004, the department of  
13          administration, upon certification by the department of revenue, shall distribute  
14          payments from the public utility account to each municipality and county in which  
15          a substation is located in an amount based on the net book value of the substation  
16          and as determined under sub. (1), for a municipality, or sub. (2), for a county, if the  
17          substation is used by a light, heat, or power company assessed under s. 76.28 (2) or  
18          76.29 (2); except property described in s. 66.0813, unless the substation is owned or  
19          operated by a local governmental unit located outside of the municipality; a qualified  
20          wholesale electric company, as defined in s. 76.28 (1) (gm), a wholesale merchant  
21          plant, as defined in s. 196.49 (1) (w), an electric cooperative assessed under ss. 76.07  
22          and 76.48, respectively, or a municipal electric company under s. 66.0825.

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

1           1. For the distribution in 2004, an amount equal to the municipality's  
2 population multiplied by \$450.

3           2. For the distribution in 2005, an amount equal to the municipality's  
4 population multiplied by \$650.

5           3. For the distribution in 2006, an amount equal to the municipality's  
6 population multiplied by \$950.

7           4. For the distribution in 2007 and subsequent years, an amount equal to the  
8 municipality's population multiplied by \$1,200.

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

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

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

15           3. For the distribution in 2006, an amount equal to the county's population  
16 multiplied by \$475.

17           4. For the distribution in 2007 and subsequent years, an amount equal to the  
18 county's population multiplied by \$600.

19           (g) For the purpose of determining the amount of the payment under par. (b),  
20 if a production plant is located in more than one municipality, the name-plate  
21 capacity of the production plant is attributable to the municipality in which the  
22 majority of the plant is physically located and the payment amount that would result  
23 under par. (b) as if there are no other plants in that municipality shall be divided  
24 among the municipalities in which the plant is located based on the net book value  
25 of that portion of the plant located in each municipality as of December 31, 2003, or

1 as of the date on which the plant is operational, whichever is later. This paragraph  
2 applies to property classified as “production plant” under the system of accounts  
3 established by the public service commission that is not an electric generating  
4 facility, if the net book value of the property exceeds \$800,000.

5 (h) For the purpose of determining the amount of the payment under par. (b),  
6 the name-plate capacity associated with a production plant under construction shall  
7 be attributed to the municipality in which the production plant is located based on  
8 the percentage of construction completed on December 31 of the year prior to the year  
9 of a distribution under this subsection, as determined by the department of revenue.

10 (i) The total amount of the combined payments distributed to a municipality  
11 and county under par. (b) may not be less than the amount of the combined payments  
12 the municipality and county would have received on the value of production plants,  
13 exclusive of substations, under s. 79.04, 1999 stats., in 2004, provided such  
14 production plants remain in operation.

15 **\*b2339/2.33\* SECTION 249d.** 79.04 (7) of the statutes is created to read:

16 79.04 (7) (a) Beginning with payments in 2004, if a production plant, as  
17 described in sub. (6) (a), other than a coal-powered or nuclear-powered production  
18 plant, is built on the site of, or on a site adjacent to, an existing or decommissioned  
19 production plant or on, or on a site adjacent to, brownfields, as defined in s. 560.13  
20 (1) (a), after January 1, 2003, and is operating at a name-plate capacity of at least  
21 50 megawatts, each municipality and county in which such a production plant is  
22 located shall receive annually from the public utility account a payment equal to the  
23 amount determined as follows:

24 1. If the production plant’s name-plate capacity is at least 50 megawatts but  
25 is no more than 100 megawatts, \$45,000.

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

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

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

7           5. If the production plant's name-plate capacity exceeds 600 megawatts,  
8 \$420,000.

9           (b) Beginning with payments in 2004, if a production plant, as described in sub.  
10 (6) (a), that is coal-powered is built on the site of, or on a site adjacent to, an existing  
11 or decommissioned production plant or on, or on a site adjacent to, brownfields, as  
12 defined in s. 560.13 (1) (a), after January 1, 2003, and is operating at a name-plate  
13 capacity of at least 50 megawatts, each municipality and county in which such a  
14 production plant is located shall receive annually from the public utility account a  
15 payment equal to the amount determined as follows:

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

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

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

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

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

6           \*~~4462/4.18~~\* SECTION 250. 79.05 (2) (intro.) of the statutes is amended to read:

7           79.05 (2) (intro.) ~~A~~ Ending with the distributions in 2002, a municipality is  
8 eligible for a payment under sub. (3) if it fulfills all of the following requirements:

9           \*~~4462/4.19~~\* SECTION 251. 79.05 (7) of the statutes is created to read:

10          79.05 (7) Beginning in 2003, no municipality may receive a payment under this  
11 section.

12          \*~~4462/4.20~~\* SECTION 252. 79.058 (1) of the statutes is amended to read:

13          79.058 (1) ~~Each~~ Ending with the distributions in 2002, each county is entitled  
14 to a mandate relief payment equal to the per person distribution under sub. (2) times  
15 the county's population for the year in which the statement under s. 79.015 is  
16 provided as determined under s. 16.96 (2).

17          \*~~4550/8.16~~\* SECTION 253. 79.058 (3) (d) of the statutes, as created by 2001  
18 Wisconsin Act 16, is amended to read:

19          79.058 (3) (d) In 2002, \$20,971,400, less amounts paid from the appropriation  
20 account under s. 20.855 (4) (rb).

21          \*~~b2339/2.38~~\* SECTION 254b. 79.058 (3) (e) of the statutes, as created by 2001  
22 Wisconsin Act 16, is repealed.

23          \*~~4462/4.21~~\* SECTION 255. 79.058 (4) of the statutes is created to read:

24          79.058 (4) Beginning in 2003, no county may receive a payment under this  
25 section.

1           \*~~4462/4.22~~\* **SECTION 257.** 79.06 (3) of the statutes is created to read:

2           79.06 (3) SUNSET. Beginning in 2003, no municipality or county may receive  
3 a payment under this section.

4           \*~~4548/2.67~~\* \*~~3266/P1.42~~\* **SECTION 259.** 86.192 (4) of the statutes is  
5 amended to read:

6           86.192 (4) Any person who violates this section ~~shall be fined not more than~~  
7 ~~\$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class H felony  
8 if the injury, defacement or removal causes the death of a person.

9           \***b2291/2.2**\* **SECTION 259r.** 93.07 (10) (a) of the statutes is repealed.

10          \***b2291/2.2**\* **SECTION 259s.** 93.07 (10) (b) of the statutes is renumbered 93.07  
11 (10) and amended to read:

12          93.07 (10) ANIMAL HEALTH; QUARANTINE. To protect the health of domestic  
13 animals ~~of the~~ located in this state; and of humans residing in this state and to  
14 determine and employ the most efficient and practical means for the prevention,  
15 suppression, control, and eradication of communicable diseases among domestic  
16 animals, ~~and for~~. For these purposes ~~it, the department~~ may establish, maintain,  
17 enforce, and regulate such quarantine and such other measures relating to the  
18 importation, movement, and care of animals and their products, the disinfection of  
19 suspected localities and articles, and the disposition of animals, as the department  
20 ~~may deem~~ determines are necessary. The definition of “communicable disease” in s.  
21 990.01 (5g) does not apply to this paragraph subsection.

22          \*~~4540/1.2~~\* **SECTION 260.** 93.29 of the statutes is repealed.

23          \***b2291/2.3**\* **SECTION 260p.** 95.65 of the statutes is created to read:

24          **95.65 Intrastate transportation of white-tailed deer.** (1) In this section,  
25 “cervid” means a member of the family of animals that includes deer and moose.

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

4           \*~~4548/2.68~~\* \*~~3266/P1.43~~\* **SECTION 261.** 97.43 (4) of the statutes is amended  
5 to read:

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

9           \*~~4548/2.69~~\* \*~~3266/P1.44~~\* **SECTION 262.** 97.45 (2) of the statutes is amended  
10 to read:

11           97.45 (2) Whoever violates this section ~~may be fined not less than \$500 nor~~  
12 ~~more than \$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is  
13 guilty of a Class H felony.

14           \*~~4548/2.70~~\* \*~~3266/P1.45~~\* **SECTION 263.** 100.171 (7) (b) of the statutes is  
15 amended to read:

16           100.171 (7) (b) Whoever intentionally violates this section ~~may be fined not~~  
17 ~~more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class  
18 I felony. A person intentionally violates this section if the violation occurs after the  
19 department or a district attorney has notified the person by certified mail that the  
20 person is in violation of this section.

21           \*~~4548/2.71~~\* \*~~3266/P1.46~~\* **SECTION 264.** 100.2095 (6) (d) of the statutes is  
22 amended to read:

23           100.2095 (6) (d) A person who violates sub. (3), (4) or (5) may be fined not less  
24 ~~than \$100 nor more than \$1,000~~ \$10,000 or imprisoned for not more than ~~one year~~  
25 9 months or both. Each day of violation constitutes a separate offense.

1           \*~~4548/2.72~~\* \*~~3266/P1.47~~\* **SECTION 265.** 100.26 (2) of the statutes is  
2 amended to read:

3           100.26 (2) Any person violating s. 100.02 ~~shall be fined not less than \$50 nor~~  
4 ~~more than \$3,000 or imprisoned for not less than 30 days nor more than 4 years and~~  
5 ~~6 months or both~~ is guilty of a Class I felony.

6           \*~~4548/2.73~~\* \*~~3266/P1.48~~\* **SECTION 266.** 100.26 (5) of the statutes, as  
7 affected by 2001 Wisconsin Act 16, is amended to read:

8           100.26 (5) Any person violating s. 100.18 (9) ~~shall~~ may be fined not less than  
9 ~~\$100 nor more than \$1,000~~ \$10,000 or imprisoned for not more than ~~2 years~~ 9 months  
10 or both. Each day of violation constitutes a separate offense.

11           \*~~4548/2.74~~\* \*~~3266/P1.49~~\* **SECTION 267.** 100.26 (7) of the statutes is  
12 amended to read:

13           100.26 (7) Any person violating s. 100.182 ~~shall~~ may be fined not less than ~~\$500~~  
14 ~~nor more than \$5,000~~ \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or  
15 both for each offense. Each unlawful advertisement published, printed or mailed on  
16 separate days or in separate publications, hand bills or direct mailings is a separate  
17 violation of this section.

18           \*~~4548/2.75~~\* **SECTION 268.** 101.10 (4) (b) of the statutes, as created by 2001  
19 Wisconsin Act 3, is amended to read:

20           101.10 (4) (b) Except as provided in par. (c), any person who violates sub. (3)  
21 ~~may be fined not more than \$10,000 or imprisoned for not more than 3 years and 6~~  
22 ~~months, or both, for each violation~~ is guilty of a Class I felony. Notwithstanding s.  
23 101.02 (12), each act in violation of sub. (3) constitutes a separate offense.

24           \*~~4548/2.76~~\* \*~~3266/P1.50~~\* **SECTION 269.** 101.143 (10) (b) of the statutes is  
25 amended to read:

1           101.143 (10) (b) Any owner or operator, person owning a home oil tank system  
2 or service provider who intentionally destroys a document that is relevant to a claim  
3 for reimbursement under this section ~~may be fined not more than \$10,000 or~~  
4 ~~imprisoned for not more than 15 years or both~~ is guilty of a Class G felony.

5           \*~~4548/2.77~~\* **SECTION 270.** 101.9204 (2) of the statutes is amended to read:

6           101.9204 (2) Any person who knowingly makes a false statement in an  
7 application for a certificate of title ~~may be fined not more than \$5,000 or imprisoned~~  
8 ~~for not more than 5 years or both~~ is guilty of a Class H felony.

9           \*~~4548/2.78~~\* \*~~3266/P1.51~~\* **SECTION 271.** 101.94 (8) (b) of the statutes is  
10 amended to read:

11           101.94 (8) (b) Any individual or a director, officer or agent of a corporation who  
12 knowingly and wilfully violates this subchapter in a manner which threatens the  
13 health or safety of a purchaser ~~shall~~ may be fined not more than ~~\$1,000~~ \$10,000 or  
14 imprisoned for not more than ~~2 years~~ 9 months or both.

15           \*~~4548/2.79~~\* \*~~3266/P1.52~~\* **SECTION 272.** 102.835 (11) of the statutes is  
16 amended to read:

17           102.835 (11) **EVASION.** Any person who removes, deposits or conceals or aids in  
18 removing, depositing or concealing any property upon which a levy is authorized  
19 under this section with intent to evade or defeat the assessment or collection of any  
20 debt ~~may be fined not more than \$5,000 or imprisoned for not more than 4 years and~~  
21 ~~6 months or both,~~ is guilty of a Class I felony and shall be liable to the state for the  
22 costs of prosecution.

23           \*~~4548/2.80~~\* \*~~3266/P1.53~~\* **SECTION 273.** 102.835 (18) of the statutes is  
24 amended to read:

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

7           \*~~4548/2.81~~\* \*~~3266/P1.54~~\* **SECTION 274.** 102.85 (3) of the statutes is  
8 amended to read:

9           102.85 (3) An employer who violates an order to cease operations under s.  
10 102.28 (4) may be fined not more than ~~\$10,000 or imprisoned for not more than 3~~  
11 ~~years or both~~ is guilty of a Class I felony.

12           \*~~4548/2.82~~\* \*~~3266/P1.55~~\* **SECTION 275.** 108.225 (11) of the statutes is  
13 amended to read:

14           108.225 (11) EVASION. Any person who removes, deposits or conceals or aids in  
15 removing, depositing or concealing any property upon which a levy is authorized  
16 under this section with intent to evade or defeat the assessment or collection of any  
17 debt ~~may be fined not more than \$5,000 or imprisoned for not more than 4 years and~~  
18 ~~6 months or both,~~ is guilty of a Class I felony and shall be liable to the state for the  
19 costs of prosecution.

20           \*~~4548/2.83~~\* \*~~3266/P1.56~~\* **SECTION 276.** 108.225 (18) of the statutes is  
21 amended to read:

22           108.225 (18) RESTRICTION ON EMPLOYMENT PENALTIES BY REASON OF LEVY. No  
23 employer may discharge or otherwise discriminate with respect to the terms and  
24 conditions of employment against any employee by reason of the fact that his or her  
25 earnings have been subject to levy for any one levy or because of compliance with any

1 provision of this section. Whoever wilfully violates this subsection may be fined not  
2 more than ~~\$1,000~~ \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or both.

3 **\*b2330/1.2\* SECTION 276m.** 109.09 (2) (c) of the statutes is amended to read:

4 109.09 (2) (c) A lien under par. (a) takes precedence over all other debts,  
5 judgments, decrees, liens, or mortgages against the employer, except ~~a lien of a~~  
6 ~~financial institution, as defined in s. 69.30 (1) (b), that originates before the lien~~  
7 ~~under par. (a) takes effect or a lien under s. 292.31 (8) (i) or 292.81, regardless of~~  
8 ~~whether those other debts, judgments, decrees, liens, or mortgages originate before~~  
9 ~~or after the lien under par. (a) takes effect.~~ A lien under par. (a) may be enforced in  
10 the manner provided in ss. 779.09 to 779.12, 779.20, and 779.21, insofar as those  
11 provisions are applicable. The lien ceases to exist if the department of workforce  
12 development or the employee does not bring an action to enforce the lien within the  
13 period prescribed in s. 893.44 for the underlying wage claim.

14 **\*-4548/2.84\* \*-0590/P5.9\* SECTION 277.** 110.07 (5) (a) of the statutes is  
15 amended to read:

16 110.07 (5) (a) In this subsection, “bulletproof garment” ~~has the meaning given~~  
17 ~~in s. 939.64 (1) means a vest or other garment designed, redesigned, or adapted to~~  
18 prevent bullets from penetrating through the garment.

19 **\*-4548/2.85\* \*-3266/P1.57\* SECTION 278.** 114.20 (18) (c) of the statutes is  
20 amended to read:

21 114.20 (18) (c) Any person who knowingly makes a false statement in any  
22 application or in any other document required to be filed with the department, or who  
23 knowingly foregoes the submission of any application, document, or any registration  
24 certificate or transfer ~~shall be fined not more than \$5,000 or imprisoned for not more~~  
25 ~~than 7 years and 6 months or both~~ is guilty of a Class H felony.

1           \*~~4548/2.86~~\* \*~~0590/P5.10~~\* SECTION 280. 115.31 (2g) of the statutes is  
2 amended to read:

3           115.31 (2g) Notwithstanding subch. II of ch. 111, the state superintendent shall  
4 revoke a license granted by the state superintendent, without a hearing, if the  
5 licensee is convicted of any Class A, B, C, or D felony under ch. 940 or 948, except ss.  
6 940.08 and 940.205, for a violation that occurs on or after September 12, 1991, or any  
7 Class E, F, G, or H felony under ch. 940 or 948, except ss. 940.08 and 940.205, for a  
8 violation that occurs on or after the effective date of this subsection ... [revisor inserts  
9 date].

10          \*~~4548/2.87~~\* \*~~0590/P5.11~~\* SECTION 281. 118.19 (4) (a) of the statutes is  
11 amended to read:

12          118.19 (4) (a) Notwithstanding subch. II of ch. 111, the state superintendent  
13 may not grant a license, for 6 years following the date of the conviction, to any person  
14 who has been convicted of any Class A, B, C, or D felony under ch. 940 or 948, except  
15 ss. 940.08 and 940.205, or of an equivalent crime in another state or country, for a  
16 violation that occurs on or after September 12, 1991, ~~for 6 years following the date~~  
17 ~~of the conviction, and or any Class E, F, G, or H felony under ch. 940 or 948, except~~  
18 ~~ss. 940.08 and 940.205, for a violation that occurs on or after the effective date of this~~  
19 ~~paragraph ... [revisor inserts date].~~ The state superintendent may grant the license  
20 only if the person establishes by clear and convincing evidence that he or she is  
21 entitled to the license.

22          \*~~4559/1.1~~\* SECTION 282. 118.30 (1m) (d) of the statutes is amended to read:

23          118.30 (1m) (d) If the school board operates high school grades, beginning in  
24 the ~~2002–03~~ 2004–05 school year administer the high school graduation  
25 examination adopted by the school board under sub. (1g) (b) to all pupils enrolled in

1 the school district, including pupils enrolled in charter schools located in the school  
2 district, in the 11th and 12th grades. The school board shall administer the  
3 examination at least twice each school year and may administer the examination  
4 only to pupils enrolled in the 11th and 12th grades.

5 **\*-4559/1.2\* SECTION 283.** 118.30 (1r) (d) of the statutes is amended to read:

6 118.30 (1r) (d) If the charter school operates high school grades, beginning in  
7 the ~~2002-03~~ 2004-05 school year, administer the high school graduation  
8 examination adopted by the operator of the charter school under sub. (1g) (b) to all  
9 pupils enrolled in the 11th and 12th grades in the charter school. The operator of the  
10 charter school shall administer the examination at least twice each school year and  
11 may administer the examination only to pupils enrolled in the 11th and 12th grades.

12 **\*-4559/1.3\* SECTION 284.** 118.33 (1) (f) of the statutes is amended to read:

13 118.33 (1) (f) 1. By September 1, ~~2002~~ 2004, each school board operating high  
14 school grades shall develop a written policy specifying criteria for granting a high  
15 school diploma that are in addition to the requirements under par. (a). The criteria  
16 shall include the pupil's score on the examination administered under s. 118.30 (1m)  
17 (d), the pupil's academic performance, and the recommendations of teachers. Except  
18 as provided in subd. 2., the criteria apply to pupils enrolled in charter schools located  
19 in the school district.

20 2. By September 1, ~~2002~~ 2004, each operator of a charter school under s. 118.40  
21 (2r) that operates high school grades shall develop a policy specifying criteria for  
22 granting a high school diploma. The criteria shall include the pupil's score on the  
23 examination administered under s. 118.30 (1r) (d), the pupil's academic  
24 performance, and the recommendations of teachers.

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

5           **\*b2296/2.5\* SECTION 284m.** 121.05 (1) (a) 13. of the statutes is created to read:

6           121.05 (1) (a) 13. Pupils attending the Youth Challenge program under s. 21.26.

7           **\*-4490/6.2\* SECTION 285.** 121.07 (7) (a) of the statutes is amended to read:

8           121.07 (7) (a) The "primary guaranteed valuation per member" is \$2,000,000  
9 \$1,930,000.

10          **\*b2296/2.6\* SECTION 285m.** 121.095 of the statutes is created to read:

11          **121.095 State aid adjustment; Youth Challenge program.** (1) Annually  
12 the department shall reduce each school district's state aid payment under s. 121.08,  
13 or other state aid payments, if necessary, by an amount calculated as follows:

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

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

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

18           (2) (a).

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

21           (2) From the appropriation under s. 20.255 (2) (ac), annually the department  
22 of public instruction shall pay to the department of military affairs an amount equal  
23 to the sum of the reductions under sub. (1). The department of public instruction  
24 shall ensure that the aid adjustment under sub. (1) does not affect the amount

1 determined to be received by a school district as state aid under s. 121.08 or for any  
2 other purpose.

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

7 \*~~4490/6.3~~ **SECTION 286.** 121.15 (3m) (a) 1. of the statutes, as affected by 2001  
8 Wisconsin Act 16, is renumbered 121.15 (3m) (a) 1. (intro.) and amended to read:

9 121.15 (3m) (a) 1. (intro.) “Partial school revenues” means the sum of state  
10 school aids, other than the amounts appropriated under s. 20.255 (2) and (cv),  
11 property taxes levied for school districts and aid paid to school districts under s.  
12 79.095 (4), less the all of the following:

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

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

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

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

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

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

23 \*~~4490/6.4~~ **SECTION 287.** 121.15 (3m) (a) 1. g. of the statutes is created to read:

24 121.15 (3m) (a) 1. g. The amount by which the property tax levy for debt service  
25 on debt that has been approved by a referendum exceeds \$490,000,000.

1           **\*b2320/1.3\* SECTION 287m.** 121.15 (3m) (b) of the statutes is amended to read:

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

8           ~~\*-4490/6.5\*~~ **SECTION 288.** 121.15 (3m) (c) of the statutes is amended to read:

9           121.15 (3m) (c) By June 30, ~~1999~~ 2004, and ~~annually~~ biennially by June 30  
10 thereafter, the joint committee on finance shall determine the amount appropriated  
11 under s. 20.255 (2) (ac) in the following school year.

12           **\*b2296/2.7\* SECTION 288m.** 121.90 (1) (intro.) of the statutes is amended to  
13 read:

14           121.90 (1) (intro.) “Number of pupils enrolled” means the number of pupils  
15 enrolled on the 3rd Friday of September, including pupils identified in s. 121.05 (1)  
16 (a) 1. to 11., and the number of pupils enrolled in the previous school year who were  
17 attending the Youth Challenge program in the previous school year, except that  
18 “number of pupils enrolled” excludes the number of pupils attending public school  
19 under s. 118.145 (4) and except as follows:

20           ~~\*-4548/2.88\*~~ ~~\*-3266/P1.58\*~~ **SECTION 289.** 125.075 (2) of the statutes is  
21 renumbered 125.075 (2) (a) and amended to read:

22           125.075 (2) (a) Whoever violates sub. (1) ~~may be fined not more than \$10,000~~  
23 ~~or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H  
24 felony if the underage person suffers great bodily harm, as defined in s. 939.22 (14).

1           \*~~4548/2.89~~\* \*~~3266/P1.59~~\* **SECTION 290.** 125.075 (2) (b) of the statutes is  
2 created to read:

3           125.075 (2) (b) Whoever violates sub. (1) is guilty of a Class G felony if the  
4 underage person dies.

5           \*~~4548/2.90~~\* \*~~3266/P1.60~~\* **SECTION 291.** 125.085 (3) (a) 2. of the statutes is  
6 amended to read:

7           125.085 (3) (a) 2. Any person who violates subd. 1. for money or other  
8 consideration ~~may be fined not more than \$10,000 or imprisoned for not more than~~  
9 ~~3 years or both~~ is guilty of a Class I felony.

10          \*~~4548/2.91~~\* \*~~3266/P1.61~~\* **SECTION 292.** 125.105 (2) (b) of the statutes is  
11 amended to read:

12          125.105 (2) (b) Whoever violates sub. (1) to commit, or abet the commission of,  
13 a crime ~~may be fined not more than \$10,000 or imprisoned for not more than 7 years~~  
14 ~~and 6 months or both~~ is guilty of a Class H felony.

15          \*~~4548/2.92~~\* \*~~3266/P1.62~~\* **SECTION 293.** 125.66 (3) of the statutes is  
16 amended to read:

17          125.66 (3) Any person manufacturing or rectifying intoxicating liquor without  
18 holding appropriate permits under this chapter, or any person who sells such liquor,  
19 ~~shall be fined not more than \$10,000 or imprisoned for not more than 15 years or~~  
20 ~~both. Second or subsequent convictions shall be punished by both the fine and~~  
21 ~~imprisonment~~ is guilty of a Class F felony.

22          \*~~4548/2.93~~\* \*~~3266/P1.63~~\* **SECTION 294.** 125.68 (12) (b) of the statutes is  
23 amended to read:

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

4           \*~~4548/2.94~~\* \*~~3266/P1.64~~\* **SECTION 295.** 125.68 (12) (c) of the statutes is  
5 amended to read:

6           125.68 (12) (c) Any person causing the death of another human being through  
7 the selling or otherwise disposing of, for beverage purposes, either denatured alcohol  
8 or alcohol or alcoholic liquid redistilled from denatured alcohol, shall be imprisoned  
9 for not more than 15 years is guilty of a Class E felony.

10          \*~~4548/2.95~~\* \*~~3266/P1.65~~\* **SECTION 296.** 132.20 (2) of the statutes is  
11 amended to read:

12          132.20 (2) Any person who, with intent to deceive, traffics or attempts to traffic  
13 in this state in a counterfeit mark or in any goods or service bearing or provided  
14 under a counterfeit mark shall is guilty of a Class H felony, except that,  
15 notwithstanding the maximum fine specified in s. 939.50 (3) (h), if the person is an  
16 individual, he or she may be fined not more than \$250,000 ~~or imprisoned for not more~~  
17 ~~than 7 years and 6 months or both, or, and~~ if the person is not an individual, the  
18 person may be fined not more than \$1,000,000.

19          \*~~4548/2.96~~\* \*~~3266/P1.66~~\* **SECTION 297.** 133.03 (1) of the statutes is  
20 amended to read:

21          133.03 (1) Every contract, combination in the form of trust or otherwise, or  
22 conspiracy, in restraint of trade or commerce is illegal. Every person who makes any  
23 contract or engages in any combination or conspiracy in restraint of trade or  
24 commerce is guilty of a Class H felony, except that, notwithstanding the maximum  
25 fine specified in s. 939.50 (3) (h), the person may be fined not more than \$100,000 if

1 a corporation, or, if any other person, may be fined not more than \$50,000 or  
2 imprisoned for not more than 7 years and 6 months or both.

3 \*~~4548/2.97~~\* \*~~3266/P1.67~~\* **SECTION 298.** 133.03 (2) of the statutes is  
4 amended to read:

5 133.03 (2) Every person who monopolizes, or attempts to monopolize, or  
6 combines or conspires with any other person or persons to monopolize any part of  
7 trade or commerce is guilty of a Class H felony, except that, notwithstanding the  
8 maximum fine specified in s. 939.50 (3) (h), the person may be fined not more than  
9 \$100,000 if a corporation, or, if any other person, may be fined not more than \$50,000  
10 ~~or imprisoned for not more than 7 years and 6 months or both.~~

11 \*~~4548/2.98~~\* \*~~3266/P1.68~~\* **SECTION 299.** 134.05 (4) of the statutes is  
12 amended to read:

13 134.05 (4) Whoever violates sub. (1), (2) or (3) ~~shall be punished by a fine of not~~  
14 ~~less than \$10 nor more than \$500 or by such fine and by imprisonment for not more~~  
15 ~~than 2 years~~ may be fined not more than \$10,000 or imprisoned for not more than  
16 9 months or both.

17 \*~~4548/2.99~~\* \*~~3266/P1.69~~\* **SECTION 300.** 134.16 of the statutes is amended  
18 to read:

19 **134.16 Fraudulently receiving deposits.** Any officer, director, stockholder,  
20 cashier, teller, manager, messenger, clerk or agent of any bank, banking, exchange,  
21 brokerage or deposit company, corporation or institution, or of any person, company  
22 or corporation engaged in whole or in part in banking, brokerage, exchange or deposit  
23 business in any way, or any person engaged in such business in whole or in part, who  
24 shall accept or receive, on deposit, or for safekeeping, or to loan, from any person any  
25 money, or any bills, notes or other paper circulating as money, or any notes, drafts,

1 bills of exchange, bank checks or other commercial paper for safekeeping or for  
2 collection, when he or she knows or has good reason to know that such bank, company  
3 or corporation or that such person is unsafe or insolvent ~~shall be imprisoned in the~~  
4 ~~Wisconsin state prisons for not less than one year nor more than 15 years or fined~~  
5 ~~not more than \$10,000~~ is guilty of a Class F felony.

6 \*~~4548/2.100~~\* \*~~3266/P1.70~~\* **SECTION 301.** 134.20 (1) (intro.) of the statutes  
7 is amended to read:

8 134.20 (1) (intro.) Whoever, with intent to defraud, does any of the following  
9 ~~shall be fined not more than \$5,000 or imprisoned for not more than 7 years and 6~~  
10 ~~months or both~~ is guilty of a Class H felony:

11 \*~~4548/2.101~~\* \*~~3266/P1.71~~\* **SECTION 302.** 134.205 (4) of the statutes is  
12 amended to read:

13 134.205 (4) Whoever, with intent to defraud, issues a warehouse receipt  
14 without entering the same in a register as required by this section ~~shall be fined not~~  
15 ~~more than \$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is  
16 guilty of a Class H felony.

17 \*~~4548/2.102~~\* \*~~3266/P1.72~~\* **SECTION 303.** 134.58 of the statutes is amended  
18 to read:

19 **134.58 Use of unauthorized persons as officers.** Any person who,  
20 individually, in concert with another or as agent or officer of any firm, joint-stock  
21 company or corporation, uses, employs, aids or assists in employing any body of  
22 armed persons to act as militia, police or peace officers for the protection of persons  
23 or property or for the suppression of strikes, not being authorized by the laws of this  
24 state to so act, ~~shall be fined not more than \$1,000 or imprisoned for not less than~~  
25 ~~one year nor more than 4 years and 6 months or both~~ is guilty of a Class I felony.

1           \*~~4548/2.103~~\* \*~~3266/P1.73~~\* **SECTION 316.** 139.44 (1) of the statutes is  
2 amended to read:

3           139.44 (1) Any person who falsely or fraudulently makes, alters or counterfeits  
4 any stamp or procures or causes the same to be done, or who knowingly utters,  
5 publishes, passes or tenders as true any false, altered or counterfeit stamp, or who  
6 affixes the same to any package or container of cigarettes, or who possesses with the  
7 intent to sell any cigarettes in containers to which false, altered or counterfeit stamps  
8 have been affixed ~~shall be imprisoned for not less than one year nor more than 15~~  
9 years is guilty of a Class G felony.

10           \*~~4548/2.104~~\* \*~~3266/P1.74~~\* **SECTION 317.** 139.44 (1m) of the statutes is  
11 amended to read:

12           139.44 (1m) Any person who falsely or fraudulently tampers with a cigarette  
13 meter in order to evade the tax under s. 139.31 ~~shall be imprisoned for not less than~~  
14 one year nor more than 15 years is guilty of a Class G felony.

15           \*~~4548/2.105~~\* \*~~3266/P1.75~~\* **SECTION 318.** 139.44 (2) of the statutes is  
16 amended to read:

17           139.44 (2) Any person who makes or signs any false or fraudulent report or who  
18 attempts to evade the tax imposed by s. 139.31 or 139.76, or who aids in or abets the  
19 evasion or attempted evasion of that tax shall may be fined not less than \$1,000 nor  
20 more than \$5,000 \$10,000 or imprisoned for not less than 90 days ~~nor~~ more than 2  
21 years 9 months or both.

22           \*~~4548/2.106~~\* \*~~3266/P1.76~~\* **SECTION 319.** 139.44 (8) (c) of the statutes is  
23 amended to read:

1           139.44 (8) (c) If the number of cigarettes exceeds 36,000, ~~a fine of not more than~~  
2           ~~\$10,000 or imprisonment for not more than 3 years or both~~ the person is guilty of a  
3           Class I felony.

4           \*~~4548/2.107~~\* **SECTION 320.** 139.85 (1) of the statutes is amended to read:

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

9           \*~~4548/2.108~~\* **SECTION 321.** 139.95 (2) of the statutes is amended to read:

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

15           \*~~4548/2.109~~\* **SECTION 322.** 139.95 (3) of the statutes is amended to read:

16           139.95 (3) Any person who falsely or fraudulently makes, alters or counterfeits  
17           any stamp or procures or causes the same to be done or who knowingly utters,  
18           publishes, passes or tenders as true any false, altered or counterfeit stamp or who  
19           affixes a counterfeit stamp to a schedule I controlled substance, a schedule II  
20           controlled substance or ketamine or flunitrazepam or who possesses a schedule I  
21           controlled substance, a schedule II controlled substance or ketamine or  
22           flunitrazepam to which a false, altered or counterfeit stamp is affixed ~~may be fined~~  
23           ~~not more than \$10,000 or imprisoned for not less than one year nor more than 15~~  
24           ~~years or both~~ is guilty of a Class F felony.

1           \*~~4548/2.110~~\* \*~~3266/P1.79~~\* **SECTION 324.** 146.345 (3) of the statutes is  
2 amended to read:

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

7           \*~~4548/2.111~~\* \*~~3266/P1.80~~\* **SECTION 325.** 146.35 (5) of the statutes is  
8 amended to read:

9           146.35 (5) Whoever violates sub. (2) ~~may be fined not more than \$10,000 or~~  
10 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H  
11 felony.

12           \*~~4572/4.7~~\* **SECTION 326.** 146.50 (1) (a) of the statutes is renumbered 146.50  
13 (1) (am).

14           \*~~4572/4.8~~\* **SECTION 327.** 146.50 (1) (ag) of the statutes is created to read:

15           146.50 (1) (ag) “Act of terrorism” means a felony under ch. 939 to 951 that is  
16 committed with intent to terrorize and is committed under any of the following  
17 circumstances:

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

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

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

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

2           146.50 (1) (hr) “Governmental unit” means the United States; the state; any  
3 county, city, village, or town; or any political subdivision, department, division,  
4 board, or agency of the United States, the state, or any county, city, village, or town.

5           \*~~4572/4.9~~\* **SECTION 329.** 146.50 (1) (ig) of the statutes is created to read:

6           146.50 (1) (ig) “Intent to terrorize” means intent to influence the policy of a  
7 governmental unit by intimidation or coercion, to punish a governmental unit for a  
8 prior policy decision, to affect the conduct of a governmental unit by homicide or  
9 kidnapping, or to intimidate or coerce a civilian population.

10          \*~~4572/4.10~~\* **SECTION 330.** 146.50 (6) (a) 2. of the statutes is amended to read:

11          146.50 (6) (a) 2. Have satisfactorily completed a course of instruction and  
12 training, including training for response to acts of terrorism, prescribed by the  
13 department or have presented evidence satisfactory to the department of sufficient  
14 education and training in the field of emergency care.

15          \*~~4572/4.11~~\* **SECTION 331.** 146.50 (6) (b) 2. of the statutes is amended to read:

16          146.50 (6) (b) 2. The department, in conjunction with the technical college  
17 system board, shall promulgate rules specifying training, education, or examination  
18 requirements, including requirements for training for response to acts of terrorism,  
19 for license renewals for emergency medical technicians.

20          \*~~4572/4.12~~\* **SECTION 332.** 146.50 (8) (b) 3. of the statutes is amended to read:

21          146.50 (8) (b) 3. The individual satisfactorily completes a first responder course  
22 that meets or exceeds the guidelines issued by the National Highway Traffic Safety  
23 Administration under 23 CFR 1205.3 (a) (5), that includes training for response to  
24 acts of terrorism, and that is approved by the department.

25          \*~~4572/4.13~~\* **SECTION 333.** 146.50 (8) (c) of the statutes is amended to read:

1           146.50 (8) (c) To be eligible for a renewal of a certificate as a first responder,  
2           except as provided in ss. 146.51 and 146.52, the holder of the certificate shall  
3           satisfactorily complete a first responder refresher course that meets or exceeds the  
4           guidelines issued by the National Highway Traffic Safety Administration under 23  
5           CFR 1205.3 (a) (5), that includes training for response to acts of terrorism, and that  
6           is approved by the department.

7           \*~~4572/4.14~~\* **SECTION 334.** 146.55 (1) (a) of the statutes is amended to read:

8           146.55 (1) (a) “Ambulance service” means the business of transporting sick,  
9           disabled, or injured individuals by ambulance, as defined in s. 146.50 (1) ~~(a)~~ (am), to  
10          or from facilities or institutions providing health services.

11          \*~~b2309/1.2~~\* **SECTION 334g.** 146.56 (1) of the statutes, as affected by 2001  
12          Wisconsin Act 16, is amended to read:

13          146.56 (1) ~~Not later than July 1, 2002, the~~ The department shall develop and  
14          implement a statewide trauma care system. The department shall seek the advice  
15          of the statewide trauma advisory council under s. 15.197 (25) in developing and  
16          implementing the system, and, as part of the system, shall develop regional trauma  
17          advisory councils.

18          \*~~4548/2.112~~\* \*~~3266/P1.81~~\* **SECTION 335.** 146.60 (9) (am) of the statutes is  
19          amended to read:

20          146.60 (9) (am) For a 2nd or subsequent violation under par. (ag), a person ~~shall~~  
21          may be fined not less than \$1,000 nor more than \$50,000 or imprisoned for not more  
22          than 2 years 9 months or both.

23          \*~~4548/2.113~~\* \*~~3266/P1.82~~\* **SECTION 336.** 146.70 (10) (a) of the statutes is  
24          amended to read:

1           146.70 (10) (a) Any person who intentionally dials the telephone number “911”  
2 to report an emergency, knowing that the fact situation which he or she reports does  
3 not exist, shall be fined not less than \$50 nor more than \$300 or imprisoned not more  
4 than 90 days or both for the first offense and ~~shall be fined not more than \$10,000~~  
5 ~~or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H  
6 felony for any other offense committed within 4 years after the first offense.

7           **\*b2308/1.1\* SECTION 336L.** 150.401 of the statutes is created to read:

8           **150.401 Redistribution of nursing home beds to replace transferred**  
9 **beds.** (1) Notwithstanding ss. 150.33, 150.35, and 150.39, from the nursing home  
10 beds that are available under s. 150.31, the department shall redistribute a number  
11 of beds that corresponds to the number of approved beds of a nursing home whose  
12 owner has transferred to another location, resulting in the loss of a nursing home  
13 within 15 miles of a city with a population of 4,474 in 1990 in a county with a  
14 population of 30,226 in 1990.

15           (2) All of the following apply to the redistributed nursing home beds under sub.  
16 (1):

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

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

22           **\*-4548/2.114\* \*-3266/P1.83\* SECTION 337.** 154.15 (2) of the statutes is  
23 amended to read:

24           154.15 (2) Any person who, with the intent to cause a withholding or  
25 withdrawal of life-sustaining procedures or feeding tubes contrary to the wishes of

1 the declarant, illegally falsifies or forges the declaration of another or conceals a  
2 declaration revoked under s. 154.05 (1) (a) or (b) or any person who intentionally  
3 withholds actual knowledge of a revocation under s. 154.05 ~~shall be fined not more~~  
4 ~~than \$10,000 or imprisoned for not more than 15 years or both~~ is guilty of a Class F  
5 felony.

6 \*~~4548/2.115~~\* \*~~3266/P1.84~~\* **SECTION 338.** 154.29 (2) of the statutes is  
7 amended to read:

8 154.29 (2) Any person who, with the intent to cause the withholding or  
9 withdrawal of resuscitation contrary to the wishes of any patient, falsifies, forges or  
10 transfers a do-not-resuscitate bracelet to that patient or conceals the revocation  
11 under s. 154.21 of a do-not-resuscitate order or any responsible person who  
12 withholds personal knowledge of a revocation under s. 154.21 ~~shall be fined not more~~  
13 ~~than \$10,000 or imprisoned for not more than 15 years or both~~ is guilty of a Class F  
14 felony.

15 \*~~4572/4.15~~\* **SECTION 339.** 165.85 (4) (b) 1. of the statutes, as affected by 2001  
16 Wisconsin Act 16, is amended to read:

17 165.85 (4) (b) 1. No person may be appointed as a law enforcement or tribal law  
18 enforcement officer, except on a temporary or probationary basis, unless the person  
19 has satisfactorily completed a preparatory program of law enforcement training  
20 approved by the board and has been certified by the board as being qualified to be  
21 a law enforcement or tribal law enforcement officer. The program shall include 400  
22 hours of training, except the program for law enforcement officers who serve as  
23 rangers for the department of natural resources includes 240 hours of training. The  
24 board shall promulgate a rule under ch. 227 providing a specific curriculum for a  
25 400-hour conventional program and a 240-hour ranger program. ~~The rule shall~~

1 ensure that there is an adequate amount of training for each program to enable the  
2 person to deal effectively with domestic abuse incidents, including training that  
3 addresses the emotional and psychological effect that domestic abuse has on victims.  
4 ~~The training under this subdivision shall include training on emergency detention~~  
5 ~~standards and procedures under s. 51.15, emergency protective placement~~  
6 ~~standards and procedures under s. 55.06 (11) and information on mental health and~~  
7 ~~developmental disabilities agencies and other resources that may be available to~~  
8 ~~assist the officer in interpreting the emergency detention and emergency protective~~  
9 ~~placement standards, making emergency detentions and emergency protective~~  
10 ~~placements and locating appropriate facilities for the emergency detentions and~~  
11 ~~emergency protective placements of persons. The training under this subdivision~~  
12 ~~shall include at least one hour of instruction on recognizing the symptoms of~~  
13 ~~Alzheimer's disease or other related dementias and interacting with and assisting~~  
14 ~~persons who have Alzheimer's disease or other related dementias. The training~~  
15 ~~under this subdivision shall include training on police pursuit standards, guidelines~~  
16 ~~and driving techniques established under par. (cm) 2. b. The period of temporary or~~  
17 ~~probationary employment established at the time of initial employment shall not be~~  
18 ~~extended by more than one year for an officer lacking the training qualifications~~  
19 ~~required by the board. The total period during which a person may serve as a law~~  
20 ~~enforcement and tribal law enforcement officer on a temporary or probationary basis~~  
21 ~~without completing a preparatory program of law enforcement training approved by~~  
22 ~~the board shall not exceed 2 years, except that the board shall permit part-time law~~  
23 ~~enforcement and tribal law enforcement officers to serve on a temporary or~~  
24 ~~probationary basis without completing a program of law enforcement training~~  
25 ~~approved by the board to a period not exceeding 3 years. For purposes of this section,~~

1 a part-time law enforcement or tribal law enforcement officer is a law enforcement  
2 or tribal law enforcement officer who routinely works not more than one-half the  
3 normal annual work hours of a full-time employee of the employing agency or unit  
4 of government. Law enforcement training programs including municipal, county  
5 and state programs meeting standards of the board are acceptable as meeting these  
6 training requirements.

7 \*~~4572/4.16~~\* **SECTION 340.** 165.85 (4) (b) 1d. of the statutes is created to read:

8 165.85 (4) (b) 1d. Any training program developed under subd. 1. shall include  
9 all of the following:

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

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

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

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

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

1           \*~~4548/2.116~~\* \*~~3266/P1.85~~\* **SECTION 341.** 166.20 (11) (b) of the statutes is  
2 amended to read:

3           166.20 (11) (b) Any person who knowingly and wilfully fails to report the  
4 release of a hazardous substance covered under 42 USC 11004 as required under sub.  
5 (5) (a) 2. or any rule promulgated under sub. (5) (a) 2. ~~shall is subject to the following~~  
6 penalties:

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

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

15           \*~~4548/2.117~~\* \*~~3266/P1.86~~\* **SECTION 342.** 167.10 (9) (g) of the statutes is  
16 amended to read:

17           167.10 (9) (g) Whoever violates sub. (6m) (a), (b) or (c) or a rule promulgated  
18 under sub. (6m) (e) ~~may be fined not more than \$10,000 or imprisoned for not more~~  
19 ~~than 15 years or both~~ is guilty of a Class G felony.

20           \*~~4548/2.118~~\* \*~~3266/P1.87~~\* **SECTION 343.** 175.20 (3) of the statutes is  
21 amended to read:

22           175.20 (3) Any person who violates any of the provisions of this section ~~shall~~  
23 ~~may be fined not less than \$25 nor more than \$1,000 and \$10,000 or may be~~  
24 ~~imprisoned for not less than 30 days nor more than 2 years 9 months~~ or both. In