

1 Mendota Mental Health Institute, or a patient detained or committed under ch. 980
 2 and placed in a facility specified under s. 980.065, may be filmed or taped for security
 3 purposes without the patient's consent, except that such a patient may not be filmed
 4 in patient bedrooms or bathrooms for any purpose without the patient's consent.”.

5 **977.** Page 660, line 5: after that line insert:

6 “SECTION 1985m. 59.01 of the statutes is amended to read:

7 **59.01 Body corporate; status.** Each county in this state is a body corporate,
 8 authorized to sue and be sued, to acquire and hold, lease or rent real and personal
 9 estate for public uses or purposes, including lands acquired under ch. 75, to sell, lease
 10 and convey the same, including the authority to enter into leases or contracts with
 11 the state for a period of years for the uses and purposes specified in ~~s.~~ ss. 23.09 (2)
 12 (d) and 28.02 (2), to make such contracts and to do such other acts as are necessary
 13 and proper to the exercise of the powers and privileges granted and the performance
 14 of the legal duties charged upon it.”. (E)

15 **978.** Page 665, line 7: after that line insert: (F)

16 “SECTION 2001nm. 59.52 (6) (a) of the statutes is amended to read:

17 **59.52 (6) (a) *How acquired; purposes.*** Take and hold land acquired under ch.
 18 75 and acquire, lease or rent property, real and personal, for public uses or purposes
 19 of any nature, including without limitation acquisitions for county buildings,
 20 airports, parks, recreation, highways, dam sites in parks, parkways and
 21 playgrounds, flowages, sewage and waste disposal for county institutions, lime pits
 22 for operation under s. 59.70 (24), equipment for clearing and draining land and
 23 controlling weeds for operation under s. 59.70 (18), ambulances, acquisition and
 24 transfer of real property to the state for new collegiate institutions or research

1 facilities, and for transfer to the state for state parks, for state forests and for the
2 other uses and purposes specified in s. 23.09 (2) (d).” ✓

3 **979.** Page 665, line 20: after that line insert:

4 “**SECTION 2001r.** 59.52 (29) (c) of the statutes is created to read:

5 59.52 (29) (c) If a county enacts an ordinance or adopts a resolution that
6 authorizes preferences or set-asides to minority businesses in the awarding of a
7 public work contract under par. (a), the ordinance or resolution shall require that the
8 minority business be certified by the department of commerce under s. 560.036 (2). ✓

9 **SECTION 2002j.** 59.57 (1) (b) of the statutes is amended to read:

10 59.57 (1) (b) If a county with a population of 500,000 or more appropriates
11 money under par. (a) to fund nonprofit agencies, the county shall have a goal of
12 expending 20% of the money appropriated for this purpose to fund a nonprofit agency
13 that is ~~actively managed by minority group members, as defined in s. 560.036 (1) (f),~~
14 a minority business certified by the department of commerce under s. 560.036 (2) and
15 that principally serves minority group members.” ✓

16 **980.** Page 665, line 20: after that line insert:

17 “**SECTION 2002j.** 59.54 (27) of the statutes is created to read:

18 59.54 (27) RELIGIOUS ORGANIZATIONS; CONTRACT POWERS. (a) *Definition.* In this
19 subsection, “board” includes any department, as defined in s. 59.60 (2) (a).

20 (b) *General purpose and authority.* The purpose of this subsection is to allow
21 the board to contract with, or award grants to, religious organizations, under any
22 program administered by the county dealing with delinquency and crime prevention
23 or the rehabilitation of offenders, on the same basis as any other nongovernmental
24 provider, without impairing the religious character of such organizations and

1 without diminishing the religious freedom of beneficiaries of assistance funded
2 under such program.

3 (c) *Nondiscrimination against religious organizations.* If the board is
4 authorized to contract with a nongovernmental entity, or is authorized to award
5 grants to a nongovernmental entity, religious organizations are eligible, on the same
6 basis as any other private organization, to be contractors and grantees under any
7 program administered by the board so long as the programs are implemented
8 consistently with the first amendment to the U.S. Constitution and article I, section
9 18, of the Wisconsin constitution. Except as provided in par. (L), the board may not
10 discriminate against an organization that is or applies to be a contractor or grantee
11 on the basis that the organization does or does not have a religious character or
12 because of the specific religious nature of the organization.

13 (d) *Religious character and freedom.* 1. The board shall allow a religious
14 organization with which the board contracts or to which the board awards a grant
15 to retain its independence from government, including the organization's control
16 over the definition, development, practice, and expression of its religious beliefs.

17 2. The board may not require a religious organization to alter its form of
18 internal governance or to remove religious art, icons, scripture, or other symbols to
19 be eligible for a contract or grant.

20 (e) *Rights of beneficiaries of assistance.* 1. If the board contracts with, or
21 awards grants to, a religious organization for the provision of crime prevention or
22 offender rehabilitation assistance under a program administered by the board, an
23 individual who is eligible for this assistance shall be informed in writing that
24 assistance of equal value and accessibility is available from a nonreligious provider
25 upon request.

1 2. The board shall provide an individual who is otherwise eligible for assistance
2 from an organization described under subd. 1. with assistance of equal value from
3 a nonreligious provider if the individual objects to the religious character of the
4 organization described under subd. 1. and requests assistance from a nonreligious
5 provider. The board shall provide such assistance within a reasonable period of time
6 after the date of the objection and shall ensure that it is accessible to the individual.

7 (g) *Nondiscrimination against beneficiaries.* A religious organization may not
8 discriminate against an individual in regard to rendering assistance that is funded
9 under any program administered by the board on the basis of religion, a religious
10 belief or nonbelief, or a refusal to actively participate in a religious practice.

11 (h) *Fiscal accountability.* 1. Except as provided in subd. 2., any religious
12 organization that contracts with or receives a grant from the board is subject to the
13 same laws and rules as other contractors and grantees regarding accounting, in
14 accord with generally accepted auditing principles, for the use of the funds provided
15 under such programs.

16 2. If the religious organization segregates funds provided under programs
17 administered by the board into separate accounts, only the financial assistance
18 provided with those funds shall be subject to audit.

19 (i) *Compliance.* Any party that seeks to enforce its rights under this subsection
20 may bring a civil action for injunctive relief against the entity that allegedly commits
21 the violation.

22 (j) *Limitations on use of funds for certain purposes.* No funds provided directly
23 to religious organizations by the board may be expended for sectarian worship,
24 instruction, or proselytization.

1 (k) *Certification of compliance.* Every religious organization that contracts
2 with or receives a grant from the county board to provide delinquency and crime
3 prevention or offender rehabilitation services to eligible recipients shall certify in
4 writing that it has complied with the requirements of pars. (g) and (j) and submit to
5 the board a copy of this certification and a written description of the policies the
6 organization has adopted to ensure that it has complied with the requirements under
7 pars. (g) and (j).

8 (L) *Preemption.* Nothing in this subsection may be construed to preempt any
9 other statute that prohibits or restricts the expenditure of federal or state funds by
10 or the granting of federal or state funds to religious organizations.” ✓

11 **981.** Page 669, line 11: after that line insert:

12 “SECTION 2003pc. 60.10 (1) (g) of the statutes is created to read:

13 60.10 (1) (g) *Hourly wage of certain employees.* Establish the hourly wage to
14 be paid under s. 60.37 (4) to a town employee who is also an elected town officer,
15 unless the authority has been delegated to the town board under sub. (2) (L).

16 SECTION 2003pd. 60.10 (2) (g) of the statutes is amended to read:

17 60.10 (2) (g) *Disposal of property.* Authorize the town board to dispose of town
18 real property, ~~real or personal,~~ other than property donated to and required to be held
19 by the town for a special purpose.

20 SECTION 2003pe. 60.10 (2) (L) of the statutes is created to read:

21 60.10 (2) (L) *Hourly wage of certain employees.* Authorize the town board to
22 establish the hourly wage to be paid under s. 60.37 (4) to a town employee who is also
23 an elected town officer, other than a town board supervisor.”

24 **982.** Page 669, line 11: after that line insert:

1 “**SECTION 2003mn.** 59.74 (2) (g) of the statutes is amended to read:

2 59.74 (2) (g) Every land surveyor and every officer of the department of natural
3 resources, every officer of the department of forestry and the district attorney shall
4 enforce this subsection.”.

5 ~~983.~~ Page 669, line 17: after that line insert:

6 “**SECTION 2003t.** 60.47 (7) of the statutes is created to read:

7 60.47 (7) **MINORITY CONTRACTING.** If a town board enacts an ordinance or adopts
8 a resolution that authorizes preferences or set-asides to minority businesses in the
9 awarding of a public work contract under subs. (2) and (3), the ordinance or
10 resolution shall require that the minority business be certified by the department of
11 commerce under s. 560.036 (2).

12 **SECTION 2003up.** 61.55 of the statutes is renumbered 61.55 (1) and amended
13 to read:

14 61.55 (1) All contracts for public construction, in any such village, exceeding
15 \$15,000, shall be let by the village board to the lowest responsible bidder in
16 accordance with s. 66.0901 insofar as said that section ~~may be~~ is applicable. If the
17 estimated cost of any public construction exceeds \$5,000, but is not greater than
18 \$15,000, the village board shall give a class 1 notice, under ch. 985, of the proposed
19 construction before the contract for the construction is executed.

20 (2) This provision does not apply to public construction if the materials for such
21 a project are donated or if the labor for such a project is provided by volunteers, and
22 this provision and s. 281.41 are not mandatory for the repair and reconstruction of
23 public facilities when damage or threatened damage thereto creates an emergency,
24 as determined by resolution of the village board, in which the public health or welfare

1 of the village is endangered. Whenever the village board by majority vote at a regular
2 or special meeting declares that an emergency no longer exists, this exemption no
3 longer applies.

4 **SECTION 2003uq.** 61.55 (3) of the statutes is created to read:

5 61.55 (3) If a village board enacts an ordinance or adopts a resolution that
6 authorizes preferences or set-asides to minority businesses in the awarding of a
7 public work contract under sub. (1), the ordinance or resolution shall require that the
8 minority business be certified by the department of commerce under s. 560.036 (2).

9 **SECTION 2003vp.** 62.15 (1) of the statutes is renumbered 62.15 (1) (a) and
10 amended to read:

11 62.15 (1) CONTRACTS; HOW LET; EXCEPTION FOR DONATED MATERIALS AND LABOR. (a)
12 All public construction, the estimated cost of which exceeds \$15,000, shall be let by
13 contract to the lowest responsible bidder; ~~all.~~ All other public construction shall be
14 let as the council may direct. If the estimated cost of any public construction exceeds
15 \$5,000 but is not greater than \$15,000, the board of public works shall give a class
16 1 notice, under ch. 985, of the proposed construction before the contract for the
17 construction is executed.

18 (b) This provision does not apply to public construction if the materials for such
19 a project are donated or if the labor for such a project is provided by volunteers. The
20 council may also by a vote of three-fourths of all the members-elect provide by
21 ordinance that any class of public construction or any part thereof may be done
22 directly by the city without submitting the same for bids.

23 **SECTION 2003vq.** 62.15 (1) (c) of the statutes is created to read:

24 62.15 (1) (c) If a council enacts an ordinance or adopts a resolution that
25 authorizes preferences or set-asides to minority businesses in the awarding of a

1 public work contract under par. (a), the ordinance or resolution shall require that the
2 minority business be certified by the department of commerce under s. 560.036 (2). ✓

3 **984.** Page 669, line 17: after that line insert:

4 **SECTION 2003rm.** 60.34 (1) (a) of the statutes is amended to read:

5 60.34 (1) (a) ~~Receive~~ Except as provided in s. 66.0608, receive and take charge
6 of all money belonging to the town, or which is required by law to be paid into the
7 town treasury, and disburse the money under s. 66.0607.

8 **SECTION 2003rn.** 61.26 (2) of the statutes is amended to read:

9 61.26 (2) ~~Receive~~ Except as provided in s. 66.0608, receive all moneys belonging
10 or accruing to the village or directed by law to be paid to the treasurer.

11 **SECTION 2003ve.** 61.26 (3) of the statutes is amended to read:

12 61.26 (3) ~~Deposit~~ Except as provided in s. 66.0608, deposit upon receipt the
13 funds of the village in the name of the village in the public depository designated by
14 the board. Failure to comply with this subsection shall be prima facie grounds for
15 removal from office. When the money is deposited, the treasurer and bonders are not
16 liable for the losses defined by s. 34.01 (2), and the interest shall be paid into the
17 village treasury.

18 **SECTION 2003we.** 62.09 (9) (a) of the statutes is amended to read:

19 62.09 (9) (a) ~~The~~ Except as provided in s. 66.0608, the treasurer shall collect
20 all city, school, county, and state taxes, receive all moneys belonging to the city or
21 which by law are directed to be paid to the treasurer, and pay over the money in the
22 treasurer's hands according to law.

23 **SECTION 2003wg.** 62.09 (9) (e) of the statutes is amended to read:

1 62.09 (9) (e) ~~The~~ Except as provided in s. 66.0608, the treasurer shall deposit
2 immediately upon receipt thereof the funds of the city in the name of the city in the
3 public depository designated by the council. Such deposit may be in either a demand
4 deposit or in a time deposit, maturing in not more than one year. Failure to comply
5 with the provisions hereof shall be prima facie grounds for removal from office. When
6 the money is so deposited, the treasurer and the treasurer's bonders shall not be
7 liable for such losses as are defined by s. 34.01 (2). The interest arising therefrom
8 shall be paid into the city treasury.”

9 ~~985.~~ Page 669, line 17: after that line insert:

10 “SECTION 2003tm. 60.77 (6) (a) of the statutes is amended to read:

11 60.77 (6) (a) Let contracts for any work or purchase that involves an
12 expenditure of ~~\$5,000~~ \$15,000 or more to the lowest responsible bidder in the manner
13 prescribed by the commission. Section 66.0901 applies to contracts let under this
14 paragraph.”

15 ~~986.~~ Page 669, line 17: after that line insert:

16 “SECTION 2003sc. 60.323 of the statutes is amended to read:

17 **60.323 Compensation when acting in more than one official capacity.**

18 Except for offices combined under s. 60.305, no town may compensate a town officer
19 for acting in more than one ~~official capacity~~ or office of the town at the same time.

20 SECTION 2003se. 60.37 (1) of the statutes is amended to read:

21 60.37 (1) GENERAL. The town board may employ on a temporary or permanent
22 basis persons necessary to carry out the functions of town government including,
23 subject to sub. (4), any elected officer of the town. The board may establish the
24 qualifications and terms of employment, which may include the residency of the

1 employee. The board may delegate the authority to hire town employees to any town
2 official or employee.

3 **SECTION 2003sg.** 60.37 (4) of the statutes is created to read:

4 60.37 (4) ELECTED OFFICERS SERVING AS EMPLOYEES. (a) An elected town officer
5 who also serves as a town employee may be paid an hourly wage for serving as a town
6 employee, not exceeding a total of \$5,000 each year. Amounts that are paid under
7 this paragraph may be paid in addition to any amount that an individual receives
8 under s. 60.32 or as a volunteer fire fighter, emergency medical technician, or first
9 responder under s. 66.0501 (4). The \$5,000 maximum in this paragraph includes
10 amounts paid to a town board supervisor who is acting as superintendent of
11 highways under s. 81.01 (1).

12 (b) 1. Except as provided in subd. 2., the town meeting shall establish the hourly
13 wage to be paid an elected town officer for serving as a town employee.

14 2. If authorized by the town meeting under s. 60.10 (2) (L), the town board may
15 establish the hourly wage to be paid an elected town officer, other than a town board
16 supervisor, for serving as a town employee.”.

17 ~~987.~~ Page 669, line 18: after that line insert:

18 **SECTION 2004g.** 64.12 (4) of the statutes is amended to read:

19 64.12 (4) At the end of each fiscal year the council shall cause a full and
20 complete examination of all the books and accounts of the city to be made by
21 competent certified public accountants licensed or certified under ch. 442 who shall
22 report in full to the council. The summaries of such audits shall be presented and
23 furnished to all newspapers and libraries of the city and to such other persons as
24 shall apply therefor.

1 **SECTION 2004j.** 64.34 (2) of the statutes is amended to read:

2 64.34 (2) At the end of each year the council shall cause a full and complete
3 examination of all of the books and accounts of the city to be made by competent
4 certified public accountants licensed or certified under ch. 442, who shall report in
5 full thereon to the council. Copies of such reports shall be furnished by the council
6 to all newspapers of the city and to all persons who shall apply therefor.” ✓

7 ~~988.~~ Page 677, line 19: delete the material beginning with that line and ✓
8 ending with page 678, line 10.

9 ~~989.~~ Page 678, line 22: after that line insert:

10 **“SECTION 2019g.** 66.0217 (9) (b) of the statutes is amended to read:

11 66.0217 (9) (b) Within 10 days of receipt of the ordinance, certificate and plat,
12 the secretary of state shall forward 2 copies of the ordinance, certificate and plat to
13 the department of transportation, one copy to the department of administration, one
14 copy to the department of revenue, one copy to the department of public instruction,
15 one copy to the department, one copy to the department of natural resources, one
16 copy to the department of forestry, one copy to the department of agriculture, trade
17 and consumer protection and 2 copies to the clerk of the municipality from which the
18 territory was annexed.”.

19 ~~990.~~ Page 679, line 21: after that line insert:

20 **“SECTION 2019mn.** 66.0221 (1) of the statutes, as affected by 2001 Wisconsin
21 Act (this act), is amended to read:

22 66.0221 (1) Upon its own motion, a city or village by a two-thirds vote of the
23 entire membership of its governing body may enact an ordinance annexing territory
24 which comprises a portion of a town or towns and which was completely surrounded

1 by territory of the city or village on December 2, 1973. The ordinance shall include
2 all surrounded town areas except those that are exempt by mutual agreement of all
3 of the governing bodies involved. The annexation ordinance shall contain a legal
4 description of the territory and the name of the town or towns from which the
5 territory is detached. Upon enactment of the ordinance, the city or village clerk
6 immediately shall file 6 certified copies of the ordinance in the office of the secretary
7 of state, together with 6 copies of a scale map. The secretary of state shall forward
8 2 copies of the ordinance and scale map to the department of transportation, one copy
9 to the department of natural resources, one copy to the department of forestry, one
10 copy to the department of revenue and one copy to the department of administration.
11 This subsection does not apply if the town island was created only by the annexation
12 of a railroad right-of-way or drainage ditch. This subsection does not apply to land
13 owned by a town government which has existing town government buildings located
14 on the land. No town island may be annexed under this subsection if the island
15 consists of over 65 acres or contains over 100 residents. Section 66.0217 (11) applies
16 to annexations under this subsection. Except as provided in sub. (2), after
17 December 2, 1973, no city or village may, by annexation, create a town area which
18 is completely surrounded by the city or village.”

19 **991.** Page 680, line 5: after that line insert:

20 “SECTION 2026k. 66.0901 (6) of the statutes is amended to read:

21 66.0901 (6) SEPARATION OF CONTRACTS: CLASSIFICATION OF CONTRACTORS. In public
22 contracts for the construction, repair, remodeling, or improvement of a public
23 building or structure, other than highway structures and facilities, a municipality
24 may bid projects based on a single or multiple division of the work. Public contracts

1 shall be awarded according to the division of work selected for bidding. The
2 municipality may set out in any public contract reasonable and lawful conditions as
3 to the hours of labor, wages, residence, character, and classification of workers to be
4 employed by any contractor, classify contractors as to their financial responsibility,
5 competency, and ability to perform work, and set up a classified list of contractors.
6 The municipality may reject the bid of any person, if the person has not been
7 classified for the kind or amount of work in the bid. If one of the conditions a
8 municipality imposes under a contract that is let under this section authorizes
9 preferences or set-asides to minority businesses in the awarding of a contract under
10 this section, the condition shall require that the minority business be certified by the
11 department of commerce under s. 560.036 (2).”

12 **992.** Page 680, line 5: after that line insert:

13 **“SECTION 2020n.** 66.0301 (1) (a) of the statutes is amended to read:

14 66.0301 (1) (a) In this section “municipality” means the state or any
15 department or agency thereof, or any city, village, town, county, school district, public
16 library system, public inland lake protection and rehabilitation district, sanitary
17 district, farm drainage district, metropolitan sewerage district, sewer utility district,
18 solid waste management system created under s. 59.70 (2), local exposition district
19 created under subch. II of ch. 229, local professional baseball park district created
20 under subch. III of ch. 229, local professional football stadium district created under
21 subch. IV of ch. 229, a local cultural arts district created under subch. V of ch. 229,
22 family care district under s. 46.2895, water utility district, mosquito control district,
23 municipal electric company, county or city transit commission, commission created

1 by contract under this section, taxation district ~~or~~, regional planning commission, or
2 city-county health department.”

3 **993.** Page 680, line 5: after that line insert:

4 “**SECTION 2020m.** 66.0609 (3) of the statutes is amended to read:

5 66.0609 (3) The ordinance under sub. (1) shall require that the governing body
6 of the city or village obtain an annual detailed audit of its financial transactions and
7 accounts by a certified public accountant licensed or certified under ch. 442 and
8 designated by the governing body.”

9 **994.** Page 680, line 5: after that line insert:

10 “**SECTION 2020i.** 66.0607 (1) of the statutes is amended to read:

11 66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608,
12 in a county, city, village, town, or school district, all disbursements from the treasury
13 shall be made by the treasurer upon the written order of the county, city, village,
14 town, or school clerk after proper vouchers have been filed in the office of the clerk.
15 If the statutes provide for payment by the treasurer without an order of the clerk, the
16 clerk shall draw and deliver to the treasurer an order for the payment before or at
17 the time that the payment is required to be made by the treasurer. This section
18 applies to all special and general provisions of the statutes relative to the
19 disbursement of money from the county, city, village, town, or school district treasury
20 except s. 67.10 (2).

21 **SECTION 2020ic.** 66.0608 of the statutes is created to read:

22 **66.0608 Separate accounts for municipal fire, emergency medical**
23 **technician, and first responder volunteer funds. (1) DEFINITIONS.** In this
24 section:

1 (a) “Emergency medical technician” has the meaning given in s. 146.50 (1) (e).

2 (b) “Emergency medical technician volunteer funds” means funds of a
3 municipality that are raised by employees of the municipality’s emergency medical
4 technician department, by volunteers, or by donation to the emergency medical
5 technician department, for the benefit of the municipality’s emergency medical
6 technician department.

7 (c) “Fire volunteer funds” means funds of a municipality that are raised by
8 employees of the municipality’s fire department, by volunteers, or by donation to the
9 fire department, for the benefit of the municipality’s fire department.

10 (d) “First responder” has the meaning given in s. 146.53 (1) (d).

11 (e) “First responder volunteer funds” means funds of a municipality that are
12 raised by employees of the municipality’s first responder department, by volunteers,
13 or by donation to the first responder department, for the benefit of the municipality’s
14 first responder department.

15 (f) “Municipality” means any city, village, or town.

16 (g) “Public depository” has the meaning given in s. 34.01 (5).

17 (h) “Volunteer funds” means emergency medical technician volunteer funds,
18 fire volunteer funds, or first responder volunteer funds.

19 **(2) GENERAL AUTHORITY.** Subject to subs. (3) and (4), the governing body of a
20 municipality may enact an ordinance that does all of the following:

21 (a) Authorizes a particular official or employee of the municipality’s fire
22 department, emergency medical technician department, or first responder
23 department to deposit volunteer funds of the department for which the individual
24 serves as an official or employee, in an account in the name of the fire department,

1 emergency medical technician department, or first responder department, in a
2 public depository.

3 (b) Gives the municipality's fire department, emergency medical technician
4 department, or first responder department, through the official or employee
5 described under par. (a), exclusive control over the expenditure of volunteer funds
6 of the department for which the individual serves as an official or employee in an
7 account described under par. (a).

8 (3) LIMITATIONS, REQUIREMENTS. An ordinance enacted under sub. (2) may
9 include any of the following limitations or requirements:

10 (a) A limit on the type and amount of funds that may be deposited into the
11 account described under sub. (2) (a).

12 (b) A limit on the amount of withdrawals from the account described under sub.
13 (2) (a) that may be made, and a limit on the purposes for which such withdrawals may
14 be made.

15 (c) Reporting and audit requirements that relate to the account described
16 under sub. (2) (a).

17 (4) OWNERSHIP OF FUNDS. Notwithstanding an ordinance enacted under sub. (2),
18 volunteer funds shall remain the property of the municipality until the funds are
19 disbursed.”

20 ~~995~~. Page 680, line 5: after that line insert:

21 “SECTION 2022s. 66.0316 of the statutes is created to read:

22 **66.0316 Renew Wisconsin performance review.** (1) DEFINITIONS. In this
23 section:

1 (a) “Analysis” means a performance analysis of the cost and benefit of a political
2 subdivision providing a governmental service compared to a private person
3 providing the same service.

4 (b) “Chief executive officer” has the meaning given in s. 66.1106 (1) (a).

5 (c) “Department” means the department of revenue.

6 (d) “Extension” has the meaning given in s. 36.05 (7).

7 (e) “Governmental service” means a service related to any of the following:

- 8 1. Law enforcement.
- 9 2. Fire protection.
- 10 3. Emergency services.
- 11 4. Public health.
- 12 5. Solid waste collection and disposal.
- 13 6. Recycling.
- 14 7. Public transportation.
- 15 8. Public housing.
- 16 9. Animal control.
- 17 10. Libraries.
- 18 11. Recreation and culture.
- 19 12. Human services.
- 20 13. Youth services.

21 (f) “Political subdivision” means any city, village, town, or county with a
22 population greater than 2,500.

23 (2) PILOT PROGRAM. The department shall establish a pilot program to study
24 governmental services delivered by and to political subdivisions. The department
25 shall solicit political subdivisions to participate in the program. Based on the

1 department's solicitation, the department shall select 5 political subdivisions to form
2 councils as provided under sub. (3) and shall include in that selection at least one
3 county and at least one city, village, or town.

4 (3) CREATION OF COUNCIL. (a) No later than January 1, 2002, each political
5 subdivision selected under sub. (2) shall create a council consisting of 5 members, as
6 follows:

- 7 1. The chief executive officer of the political subdivision, or his or her designee.
- 8 2. A member who is an employee of the political subdivision.
- 9 3. A member with cost accounting experience who is a resident of the political
10 subdivision and who is not a political subdivision officer or employee.
- 11 4. Two members, not including the member under subd. 3., who are residents
12 of the political subdivision and who are not political subdivision officers or
13 employees.

14 (b) The political subdivision's chief executive officer shall appoint the council
15 members under par. (a) 2. to 4. The chief executive officer shall appoint 2 members
16 to initial terms of 2 years and the remaining 2 members to initial terms of 4 years.
17 The chief executive officer shall appoint the respective successors of the members
18 under par. (a) 2. to 4. to terms of 4 years. All members under par. (a) 2. to 4. shall
19 serve until their successors are appointed and qualified.

20 (c) The council shall organize annually at its first meeting to elect a
21 chairperson. Four members of the council shall constitute a quorum.

22 (4) DUTIES OF COUNCIL. The council shall conduct an analysis of governmental
23 services provided by the political subdivision with which the council is affiliated. In
24 conducting such an analysis, the council shall do all of the following:

1 (a) Establish specific benchmarks for performance, including goals related to
2 intergovernmental cooperation to provide governmental services.

3 (b) Conduct research and establish new methods to promote efficiency in the
4 delivery of governmental services.

5 (c) Identify and recommend collaborative agreements to be developed with
6 other political subdivisions to deliver governmental services.

7 (5) DATA COLLECTION AND ANALYSIS. (a) A council may conduct an analysis of a
8 governmental service provided by the political subdivision with which the council is
9 affiliated on its own or after receiving any of the following:

10 1. A written suggestion regarding delegating a governmental service to a
11 private person.

12 2. A written complaint that a governmental service provided by the political
13 subdivision is competing with the same or a similar service provided by a private
14 person.

15 3. A written suggestion by a political subdivision employee or political
16 subdivision employee labor organization to review a governmental service delegated
17 to a private person.

18 (b) After receiving a suggestion or complaint under par. (a), the council shall
19 meet to decide whether an analysis of the governmental service indicated in the
20 suggestion or complaint is necessary. The council may hold hearings, conduct
21 inquiries, and gather data to make its decision. If the council decides to analyze a
22 governmental service under this paragraph, the council shall do all of the following:

23 1. Determine the costs of providing the governmental service, including the
24 cost of personnel and capital assets used in providing the service.

1 2. Determine how often and to what extent the governmental service is
2 provided and the quality of the governmental service provided.

3 3. Make a cost–benefit determination based on the findings under subs. 1. and
4 2.

5 4. Determine whether a private person can provide the governmental service
6 at a cost savings to the political subdivision providing the service and at a quality at
7 least equal to the quality of the service provided by the political subdivision.

8 5. If the council decides that a governmental service is not suitable for
9 delegating to a private person, determine whether the governmental service should
10 be retained in its present form, modified, or eliminated.

11 (c) After completing an analysis under par. (b), the council shall make a
12 recommendation to the political subdivision providing the governmental service
13 analyzed under par. (b) and publish the council's recommendation. The
14 recommendation shall specify the recommendation's impact on the political
15 subdivision and the political subdivision's employees.

16 **(6) TRAINING AND ASSISTANCE.** The board of regents of the University of
17 Wisconsin System shall direct the extension to assist councils created under this
18 section in performing their duties under subs. (4) and (5). The board of regents shall
19 ensure that council members are trained in how to do all of the following:

20 (a) Conduct an analysis of a governmental service.

21 (b) Determine ways to improve the efficiency of delivering a governmental
22 service.

23 (c) Establish, quantify, and monitor performance standards.

24 (d) Prepare the reports required under sub. (7) (a) and (b).

1 (7) REPORTS. (a) On or before June 30, 2002, each council shall submit a report
2 to the department describing the council's activities.

3 (b) On or before June 30, 2003, each council shall submit a final report to the
4 department describing the council's activities and recommendations and the extent
5 to which its recommendations have been adopted by the political subdivision with
6 which the council is affiliated. A report submitted under this paragraph shall
7 provide a detailed explanation of all analyses conducted under subs. (4) and (5).

8 (c) On or before July 31, 2003, the department shall submit a report concerning
9 the activities and recommendations described in the reports submitted under pars.
10 (a) and (b) to the legislature under s. 13.172 (2) and to the governor. The
11 department's report shall describe ways to implement such recommendations
12 statewide.

13 **SECTION 2022t.** 66.0317 of the statutes is created to read:

14 **66.0317 Cooperation region. (1) DEFINITIONS.** In this section:

15 (a) "Cooperation region" means a federal standard metropolitan statistical
16 area. For purposes of this section, if only a part of a county is located in a federal
17 standard metropolitan statistical area the entire county is considered to be located
18 in the federal standard metropolitan statistical area.

19 (b) "Governmental service" has the meaning given in s. 66.0316 (1) (e).

20 (c) "Metropolitan service delivery" means any governmental service provided
21 to a city that is provided by the city or by another city or by a town, village, or county
22 and provided on a multijurisdictional basis.

23 (d) "Municipality" means any city, village, or town.

24 **(2) AREA COOPERATION COMPACTS.** (a) 1. Except as provided in subd. 3., beginning
25 in 2003 and ending in 2005, a municipality shall enter into an area cooperation

1 compact with at least 2 municipalities or counties located in the same cooperation
2 region as the municipality, or with any combination of at least 2 such entities, to
3 perform at least 2 governmental services.

4 2. Except as provided in subd. 3., beginning in 2006 and in each subsequent
5 year, a municipality shall enter into an area cooperation compact with at least 4
6 municipalities or counties located in the same cooperation region as the municipality,
7 or with any combination of at least 4 such entities, to perform at least 5 governmental
8 services.

9 3. A municipality that is not adjacent to at least 2 other municipalities located
10 in the same cooperation region as the municipality may enter into a cooperation
11 compact with any adjacent municipality or with the county in which the municipality
12 is located to perform the number of governmental services as specified under subd.
13 1. or 2.

14 (b) An area cooperation compact shall provide a plan for any municipalities or
15 counties that enter into the compact to collaborate to provide governmental services.
16 The compact shall provide benchmarks to measure the plan's progress and provide
17 outcome-based performance measures to evaluate the plan's success.
18 Municipalities and counties that enter into the compact shall structure the compact
19 in a way that results in significant tax savings to taxpayers within those
20 municipalities and counties.

21 (c) 1. Annually, beginning in 2002, a municipality shall certify to the
22 department of revenue by May 1, in a manner prescribed by the department that the
23 municipality complied with pars. (a) and (b).

24 2. Annually, beginning in 2002, a municipality shall submit to the department
25 of revenue on or before June 30, in a manner prescribed by the department, a report

1 that indicates whether the municipality has entered into any agreements with any
2 other municipality or any county located in the same cooperation region as the
3 municipality related to the following:

4 a. Establishment of performance standards for delivery of governmental
5 services by municipalities or counties within a federal standard metropolitan
6 statistical area or county.

7 b. Collaborative service delivery.

8 c. Reduction or elimination of overlapping service delivery.

9 d. Municipal revenue sharing under s. 66.0305.

10 e. Smart growth planning under s. 16.965.

11 f. Metropolitan service delivery.

12 g. Financial incentives for shared regional planning services.

13 h. Boundary issues.

14 i. Other intergovernmental issues.

15 (d) The department of revenue may grant a municipality additional time to
16 submit any report under par. (c), if the municipality shows good cause for granting
17 the additional time.

18 (e) Annually, beginning in 2004, the legislative audit bureau shall prepare a
19 report on the performance of area cooperation compacts and shall submit copies of
20 the report to the chief clerk of each house of the legislature for distribution to the
21 appropriate standing committees under s. 13.172 (3) by June 30.”.

22 **996.** Page 680, line 5: after that line insert:

23 **“SECTION 2020e.** 66.0501 (4) of the statutes is amended to read:

1 66.0501 (4) COMPATIBLE OFFICES AND POSITIONS. A volunteer fire fighter,
2 emergency medical technician, or first responder in a city, village, or town whose
3 annual compensation from one or more of those positions, including fringe benefits,
4 does not exceed \$2,500 the amount specified in s. 946.13 (2) (a) may also hold an
5 elected elective office in that city, village, or town. It is compatible with his or her
6 office for an elected town officer to receive wages under s. 60.37 (4) for work that he
7 or she performs for the town.”.

8 **997.** Page 680, line 5: after that line insert:

9 “SECTION 2021. 66.0627 (title) of the statutes is amended to read:

10 **66.0627 (title) Special charges for current services.**

11 SECTION 2022. 66.0627 (2) of the statutes is amended to read:

12 66.0627 (2) Except as provided in sub. (5), the governing body of a city, village
13 or town may impose a special charge against real property for ~~current~~ services that
14 are available, regardless of whether the services are actually rendered, by allocating
15 all or part of the cost of the service to the property that is served or that is eligible
16 to be served. The authority under this section is in addition to any other method
17 provided by law.

18 SECTION 2022e. 66.0627 (3) (a) of the statutes is amended to read:

19 66.0627 (3) (a) Except as provided in par. (b), before a special charge may be
20 imposed a public hearing shall be held on the imposition of the proposed special
21 charge by the governing body of the city, village or town may determine the manner
22 of providing notice of a special charge. Notice of the hearing shall be by class 1 notice
23 under ch. 985, and the notice shall specify where a copy of the proposed ordinance
24 relating to the special charge may be obtained.

1 **SECTION 2023.** 66.0707 (2) of the statutes is amended to read:

2 66.0707 (2) A city, village or town may impose a special charge under s. 66.0627
3 against real property in an adjacent city, village or town that is served by current
4 services that are available, regardless of whether the services are actually rendered
5 by the municipality imposing the special charge if the municipality in which the
6 property is located approves the imposition by resolution, except that such a
7 resolution may not be approved before the governing body of the municipality in
8 which the property is located holds a public hearing on the imposition. Notice of the
9 public hearing shall be by class 1 notice under ch. 985, and the notice shall specify
10 where a copy of the proposed resolution and ordinance relating to the special charge
11 may be obtained. The owner of the property is entitled to the use and enjoyment of
12 the service for which the special charge is imposed on the same conditions as the
13 owner of property within the city, village or town.” ✓

14 ~~998.~~ Page 680, line 5: after that line insert:

15 “**SECTION 2020m.** 66.0223 of the statutes is amended to read:

16 **66.0223 Annexation of territory owned by a city or village.** In addition
17 to other methods provided by law and subject to ss. 59.692 (7) and 66.0307 (7),
18 territory owned by and lying near but not necessarily contiguous to a village or city
19 may be annexed to a village or city by ordinance enacted by the board of trustees of
20 the village or the common council of the city, provided that in the case of
21 noncontiguous territory the use of the territory by the city or village is not contrary
22 to any town or county zoning regulation. The ordinance shall contain the exact
23 description of the territory annexed and the names of the towns from which
24 detached, and attaches the territory to the village or city upon the filing of 7 certified

1 copies of the ordinance in the office of the secretary of state, together with 7 copies
2 of a plat showing the boundaries of the territory attached. Two copies of the
3 ordinance and plat shall be forwarded by the secretary of state to the department of
4 transportation, one copy to the department of administration, one copy to the
5 department of natural resources, one copy to the department of forestry, one copy to
6 the department of revenue and one copy to the department of public instruction.
7 Within 10 days of filing the certified copies, a copy of the ordinance and plat shall be
8 mailed or delivered to the clerk of the county in which the annexed territory is
9 located. Section 66.0217 (11) applies to annexations under this section.

10 **SECTION 2021g.** 66.0235 (5) of the statutes is amended to read:

11 66.0235 (5) APPORTIONMENT BOARD. The boards or councils of the local
12 governmental units, or committees selected for that purpose, acting together,
13 constitute an apportionment board. When a local governmental unit is dissolved
14 because all of its territory is transferred the board or council of the local
15 governmental unit existing at the time of dissolution shall, for the purpose of this
16 section, continue to exist as the governing body of the local governmental unit until
17 there has been an apportionment of assets by agreement of the interested local
18 governmental units or by an order of the circuit court. After an agreement for
19 apportionment of assets has been entered into between the interested local
20 governmental units, or an order of the circuit court becomes final, a copy of the
21 apportionment agreement, or of the order, certified to by the clerks of the interested
22 local governmental units, shall be filed with the department of revenue, the
23 department of natural resources, the department of forestry, the department of
24 transportation, the state superintendent of public instruction, the department of
25 administration, and with any other department or agency of the state from which the

1 town may be entitled by law to receive funds or certifications or orders relating to the
2 distribution or disbursement of funds, with the county treasurer, with the treasurer
3 of any local governmental unit, or with any other entity from which payment would
4 have become due if the dissolved local governmental unit had continued in existence.
5 Subject to ss. 79.006 and 86.303 (4), payments from the shared revenue account
6 made pursuant to ch. 79, payments of forest crop taxes under s. 77.05, of
7 transportation aids under s. 20.395, of state aids for school purposes under ch. 121,
8 payments for managed forest land under subch. VI of ch. 77 and all payments due
9 from a department or agency of the state, from a county, from a local governmental
10 unit, or from any other entity from which payments would have become due if the
11 dissolved local governmental unit had continued in existence, shall be paid to the
12 interested local governmental unit as provided by the agreement for apportionment
13 of assets or by any order of apportionment by the circuit court and the payments have
14 the same force and effect as if made to the dissolved local governmental unit.

15 **SECTION 2021p.** 66.0307 (4) (a) 1. of the statutes is amended to read:

16 66.0307 (4) (a) 1. The department, the department of natural resources, the
17 department of forestry, the department of agriculture, trade and consumer
18 protection and the department of transportation.

19 **SECTION 2021r.** 66.0407 (5) of the statutes is amended to read:

20 66.0407 (5) This section does not apply to Canada thistle or annual noxious
21 weeds that are located on land that the department of natural resources or the
22 department of forestry owns, occupies, or controls and that is maintained in whole
23 or in part as habitat for wild birds by the either department of natural resources.”

24 **999.** Page 681, line 7: after that line insert:

1 **SECTION 2026nz.** 66.0903 (3) (ap) of the statutes is created to read:

2 66.0903 (3) (ap) In defining under par. (am) the trades or occupations that are
3 commonly employed on projects that are subject to this section, the department:

4 1. May not define swimming pool installer as a separate trade or occupation for
5 purposes of determining the prevailing wage rates for the trades or occupations that
6 are commonly employed in the construction of swimming pools.

7 2. Shall define metal building assembler as a separate trade or occupation for
8 purposes of determining the prevailing wage rates for that trade or occupation and
9 shall include among the typical duties of that trade or occupation reroofing and
10 repairing existing prefabricated, packaged metal buildings and constructing
11 prefabricated, packaged metal additions to existing prefabricated, packaged metal
12 buildings.”

13 ~~1000.~~ Page 682, line 9: delete lines 10 to 22.

14 ~~1001.~~ Page 682, line 22: after that line insert:

15 **SECTION 2029ss.** 66.1105 (5) (bh) of the statutes is created to read:

16 66.1105 (5) (bh) Notwithstanding the time limits in subs. (4) (e) and (4m) (b)
17 2., if the village clerk of a village that created, or attempted to create, a tax
18 incremental district before June 2000 and amended or tried to amend the district's
19 boundaries in September 2000 files with the department of revenue, not later than
20 November 30, 2000, the forms and application that were originally due on or before
21 December 31, 2000, the tax incremental base of the district shall be calculated by the
22 department of revenue as if the time limits described in subs. (4) (e) and (4m) (b) 2.
23 had been strictly complied with and, until the tax incremental district terminates,
24 the department of revenue shall allocate tax increments and treat the district in all

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1 other respects as if the time limits described in subs. (4) (e) and (4m) (b) 2. had been
2 strictly complied with and as if the district were created on January 1, 2000, except
3 that the department of revenue may not certify a value increment under par. (b)
4 before 2002.” ✓

5 **1002.** Page 682, line 23: delete the material beginning with that line and ✓
6 ending on page 684, line 18.

7 **1003.** Page 684, line 18: after that line insert:

8 “**SECTION 2049h.** 66.1113 (2) (a) of the statutes is amended to read:

9 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
10 vote of the members of the governing body who are present when the vote is taken,
11 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
12 area if, except as provided in par. (e), at least 40% of the equalized assessed value of
13 the taxable property within such political subdivision is used by tourism-related ✓
14 retailers.

15 **SECTION 2049i.** 66.1113 (2) (e) of the statutes is created to read:

16 66.1113 (2) (e) 1. The legislature finds the following with respect to the city of
17 Eagle River:

18 a. That it has an atypical percentage of tax-exempt land within its boundaries
19 that is used for tourism-related purposes.

20 b. That it is the site of national recreational competitions that draw tourism
21 business to the entire northern region of this state.

22 2. The city of Eagle River may enact an ordinance or adopt a resolution
23 declaring itself to be a premier resort area under par. (a) even if less than 40% of the

1 equalized assessed value of the taxable property within Eagle River is used by
2 tourism-related retailers.”

3 **1004.** Page 693, line 7: after “death” insert “, together with the fee required
4 under s. 69.22 (7).”

5 **1005.** Page 698, line 1: delete “sub. (6)” and substitute “subs. (6) and (7)”. ✓

6 **1006.** Page 698, line 24: delete “, all of which shall be forwarded as provided
7 in sub. (1m)”. ✓

8 **1007.** Page 700, line 5: after that line insert:

9 “SECTION 2100m. 69.22 (7) of the statutes is created to read:

10 69.22 (7) In a county with a population greater than 600,000, in addition to any
11 applicable fee under sub. (1), the state registrar and any local registrar shall charge
12 a fee of \$10 for filing a certificate of death and a surcharge of \$1 for issuing a certified
13 copy or additional certified copy of a certificate of death, regardless of whether the
14 death occurred before or after 1930. By the 15th day of the first month following the
15 end of a calendar quarter, the state registrar and local registrar shall forward to the
16 state treasurer the amounts received under this subsection during the calendar
17 quarter. The state treasurer shall credit all amounts received under this subsection
18 to the cemetery management insurance fund.”

19 **1008.** Page 702, line 23: delete lines 23 to 25.

20 **1009.** Page 703, line 1: delete lines 1 to 7.

21 **1010.** Page 703, line 14: after “to” insert “automatic teller machines.”. ✓

22 **1011.** Page 703, line 18: after that line insert:

23 “SECTION 2108s. 70.11 (39m) of the statutes is created to read:

1 70.11 (39m) If the owner of the property fulfills the requirements under s.
2 70.35, cash registers and fax machines, excluding fax machines that are also
3 copiers.” ✓

4 **1012.** Page 704, line 22: after that line insert:

5 “SECTION 2112m. 70.111 (25) of the statutes is amended to read:

6 70.111 (25) DIGITAL BROADCASTING EQUIPMENT. Digital broadcasting equipment
7 owned and used by a radio station or a television station, ~~except that this subsection~~
8 ~~does not apply to digital broadcasting equipment that is owned and used by a~~ or cable
9 television system, as defined in s. ~~66.082~~ 66.0419 (2) (d).”

10 **1013.** Page 705, line 24: after that line insert:

11 “SECTION 2114c. 70.112 (5) of the statutes is amended to read:

12 70.112 (5) MOTOR VEHICLES, BICYCLES, SNOWMOBILES. Every automobile,
13 low-speed vehicle, motor bicycle, motor bus, motorcycle, motor truck, moped, road
14 tractor, school bus, snowmobile, truck tractor, or other similar motor vehicle, or
15 trailer or semitrailer used in connection therewith.”

16 **1014.** Page 705, line 24: after that line insert:

17 “SECTION 2114gb. 70.113 (1) (intro.) of the statutes is amended to read:

18 70.113 (1) (intro.) As soon after April 20 of each year as is feasible the
19 department of natural resources shall pay to the city, village, or town treasurer all
20 of the following amounts from the following appropriations for each acre situated in
21 the municipality of ~~state forest lands, as defined in s. 28.02 (1),~~ state parks under s.
22 27.01 and state public shooting, trapping or fishing grounds and reserves or refuges
23 operated thereon, acquired at any time under s. 29.10, 1943 stats., s. 23.09 (2) (d) or
24 29.749 (1) or from the appropriations made by s. 20.866 (2) (tp) by the department

1 of natural resources or leased from the federal government by the department of
2 natural resources:

3 **SECTION 2114gd.** 70.113 (1m) of the statutes is created to read:

4 70.113 (1m) As soon after April 20 of each year as is feasible, the department
5 of forestry shall pay to the city, village, or town treasurer all of the following amounts
6 from the following appropriations for each acre situated in the municipality that is
7 state forest land, as defined in s. 28.02 (1).

8 (a) Eighty cents, to be paid from the appropriation under s. 20.375 (3) (d) or (s).

9 (b) Eight cents, to be paid from the appropriation under s. 20.375 (3) (s).

10 **SECTION 2114ge.** 70.113 (2) (a) of the statutes is amended to read:

11 70.113 (2) (a) Towns, cities or villages shall be paid for forest lands as defined
12 in s. 28.02 (1), state parks under s. 27.01, and other lands acquired under s. 23.09 (2)
13 (d), 23.27, 23.29, 23.293, 23.31, or 29.749 (1) located within such municipality and
14 acquired after June 30, 1969. Such payments shall be ~~made from the appropriation~~
15 ~~under s. 20.370 (5) (da) or (dq) and~~ remitted by the department of natural resources
16 or the department of forestry in the amounts certified by the department of revenue
17 according to par. (b).

18 **SECTION 2114gf.** 70.114 (1) (a) of the statutes is repealed.

19 **SECTION 2114gj.** 70.114 (1) (d) of the statutes is amended to read:

20 70.114 (1) (d) “Purchase price” means the amount paid by the department of
21 natural resources or by the department of forestry for a fee simple interest in real
22 property. “Purchase price” does not include administrative costs incurred by the
23 either department to acquire the land, such as legal fees, appraisal costs or recording
24 fees. If real estate is transferred by gift to the applicable department ~~by gift~~ or is sold
25 to the applicable department for an amount that is less than the estimated fair

1 market value of the property as shown on the property tax bill prepared for the prior
2 year under s. 74.09, “purchase price” means an amount equal to the estimated fair
3 market value of the property as shown on that tax bill. If the real estate is exempt
4 from taxation at the time that it is transferred or sold to the applicable department
5 and if the property was not sold at an arm’s-length sale, “purchase price” means the
6 fair market value of the real estate at the time that the applicable department takes
7 title to it.

8 **SECTION 2114gk.** 70.114 (2) of the statutes is amended to read:

9 70.114 (2) APPLICATION. For all land acquired after December 31, 1991, the
10 department of natural resources and the department of forestry shall pay aids in lieu
11 of taxes under this section and not under s. 70.113.

12 **SECTION 2114gL.** 70.114 (3) of the statutes is amended to read:

13 70.114 (3) ASCERTAINING RATE. Each year, the department of natural resources
14 and the department of forestry shall ascertain from the clerks of the taxation district
15 the aggregate net general property tax rate for taxation districts to which aids are
16 paid under this section.

17 **SECTION 2114gn.** 70.114 (4) (a) of the statutes is amended to read:

18 70.114 (4) (a) On or before January 31, the department of natural resources
19 shall pay to each treasurer of a taxation district, with respect to each parcel of land
20 acquired by that is under the jurisdiction of the department and that is within the
21 taxation district on or before January 1 of the preceding year, ~~an~~

22 (c) The amount to be paid under par. (a) or (b) shall be determined by
23 multiplying each parcel’s estimated value equated to the average level of assessment
24 in the taxation district by the aggregate net general property tax rate that would

1 apply to the parcel of land if it were taxable, as shown on property tax bills prepared
2 for that year under s. 74.09.

3 **SECTION 2114gp.** 70.114 (4) (b) of the statutes is created to read:

4 70.114 (4) (b) On or before January 31, the department of forestry shall pay to
5 each treasurer of a taxation district, with respect to each parcel of state land acquired
6 that is under the jurisdiction of the department of forestry and that is within the
7 taxation district on or before January 1 of the preceding year.” ✓

8 **1015.** Page 706, line 6: after that line insert:

9 **SECTION 2114p.** 70.35 (1) of the statutes is amended to read:

10 70.35 (1) To determine the amount and value of any personal property for
11 which any person, firm or corporation should be assessed, any assessor may examine
12 such person or the managing agent or officer of any firm or corporation under oath
13 as to all such items of personal property, the taxable value thereof as defined in s.
14 70.34 if the property is taxable and the fair market value if the property is exempt
15 under s. 70.11 (39) or (39m). In the alternative the assessor may require such person,
16 firm or corporation to submit a return of such personal property and of the taxable
17 value thereof. There shall be annexed to such return the declaration of such person
18 or of the managing agent or officer of such firm or corporation that the statements
19 therein contained are true.

20 **SECTION 2114q.** 70.35 (2) of the statutes is amended to read:

21 70.35 (2) The return shall be made and all the information therein requested
22 given by such person on a form prescribed by the assessor with the approval of the
23 department of revenue which shall provide suitable schedules for such information
24 bearing on value as the department deems necessary to enable the assessor to

1 determine the true cash value of the taxable personal property, and of the personal
2 property that is exempt under s. 70.11 (39) and (39m), that is owned or in the
3 possession of such person on January 1 as provided in s. 70.10. The return may
4 contain methods of deriving assessable values from book values and for the
5 conversion of book values to present values, and a statement as to the accounting
6 method used. No person shall be required to take detailed physical inventory for the
7 purpose of making the return required by this section.

8 **SECTION 2114s.** 70.36 (1m) of the statutes is amended to read:

9 70.36 (1m) Any person, firm or corporation that fails to include information on
10 property that is exempt under s. 70.11 (39) and (39m) on the report under s. 70.35
11 shall forfeit \$10 for every \$100 or major fraction thereof that is not reported." ✓

12 **1016.** Page 706, line 7: after that line insert:

13 **"SECTION 2115m.** 70.58 of the statutes is amended to read:

14 **70.58 Forestation state tax.** There is levied an annual tax of two-tenths of
15 one mill for each dollar of the assessed valuation of the property of the state as
16 determined by the department of revenue under s. 70.57, for the purpose of
17 acquiring, preserving and developing the forests of the state and for the purpose of
18 forest crop law and county forest law administration and aid payments, for grants
19 to forestry cooperatives under s. 36.56, and for the acquisition, purchase and
20 development of forests described under s. ~~25.29 (7) (a)~~ 25.28 (3) (am) and (b), the
21 proceeds of the tax to be paid into the ~~conservation~~ forestry fund. The tax shall not
22 be levied in any year in which general funds are appropriated for the purposes
23 specified in this section, equal to or in excess of the amount which the tax would
24 produce." ✓

1 **1017.** Page 706, line 15: delete the material beginning with that line and
2 ending on page 708, line 5.

3 **1018.** Page 713, line 6: after that line insert:

4 “**SECTION 2130b.** 70.995 (12r) of the statutes is amended to read:

5 70.995 (12r) The department of revenue shall calculate the value of property
6 that is used in manufacturing, as defined in this section, and that is exempt under
7 s. 70.11 (39) and (39m).”

8 **1019.** Page 723, line 19: delete the material beginning with that line and
9 ending with page 728, line 17.

10 **1020.** Page 728, line 17: after that line insert:

11 “**SECTION 2142m.** 71.05 (1) (am) of the statutes is created to read:

12 71.05 (1) (am) *Military retirement systems.* All retirement payments, other
13 than surviving spouse benefits, received from the U.S. military employee retirement
14 system, to the extent that such payments are not exempt under par. (a).

15 **SECTION 2142n.** 71.05 (1) (an) of the statutes is created to read:

16 71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments
17 received by an individual from the U.S. government that relate to the individual’s
18 service with the coast guard, the commissioned corps of the national oceanic and
19 atmospheric administration, or the commissioned corps of the public health service,
20 to the extent that such payments are not exempt under par. (a) or (am).”

21 **1021.** Page 730, line 18: after that line insert:

22 “**SECTION 2145m.** 71.07 (2di) (b) 1. of the statutes is amended to read:

23 71.07 (2di) (b) 1. Except as provided in subd. 2., the credit, including any
24 credits carried over, may be offset only against the amount of the tax otherwise due

1 under this chapter attributable to income from the business operations of the
2 claimant in the development zone; except that a claimant in a development zone
3 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
4 against the amount of the tax otherwise due under this chapter attributable to all
5 of the claimant's income; and against the tax attributable to income from directly
6 related business operations of the claimant.

7 **SECTION 2145p.** 71.07 (2di) (b) 3. of the statutes is amended to read:

8 71.07 (2di) (b) 3. Partnerships, limited liability companies and tax-option
9 corporations may not claim the credit under this subsection, but the eligibility for,
10 and amount of, that credit shall be determined on the basis of their economic activity,
11 not that of their shareholders, partners or members. The corporation, partnership
12 or company shall compute the amount of the credit that may be claimed by each of
13 its shareholders, partners or members and shall provide that information to each of
14 its shareholders, partners or members. Partners, members of limited liability
15 companies and shareholders of tax-option corporations may claim the credit based
16 on the partnership's, company's or corporation's activities in proportion to their
17 ownership interest and may offset it against the tax attributable to their income from
18 the partnership's, company's or corporation's business operations in the
19 development zone; except that partners, members, and shareholders in a
20 development zone under s. 560.795 (1) (e) may offset the credit against the amount
21 of the tax attributable to their income from all of the partnership's, company's, or
22 corporation's business operations; and against the tax attributable to their income
23 from the partnership's, company's or corporation's directly related business
24 operations.”

1 ~~1022~~. Page 730, line 23: after “(5)” insert “or 560.798 (3)”. ✓

2 ~~1023~~. Page 731, line 2: after “(e)” insert “and (f) or 560.798”. ✓

3 ~~1024~~. Page 732, line 16: after “(5)” insert “or 560.798 (3)”. ✓

4 ~~1025~~. Page 733, line 2: after that line insert:

5 “(hm) Credits claimed under this subsection, including any credits carried over,
6 may be offset only against the amount of the tax otherwise due under this subchapter
7 attributable to income from the business operations of the claimant in the
8 development zone; except that a claimant in a development zone under s. 560.795 (1)
9 (e) may offset credits, including any credits carried over, against the amount of the
10 tax otherwise due under this subchapter attributable to all of the claimant’s income;
11 and against the tax attributable to income from directly related business operations
12 of the claimant.” ✓

13 ~~1026~~. Page 733, line 14: after “zone” insert “; except that partners, members,
14 and shareholders in a development zone under s. 560.795 (1) (e) may offset the credit
15 against the amount of the tax attributable to their income from all of the
16 partnership’s, company’s, or corporation’s business operations;” ✓

17 ~~1027~~. Page 733, line 18: after “(5)” insert “or 560.798 (3)”. ✓

18 ~~1028~~. Page 734, line 2: after “(5)” insert “or 560.798 (3)”. ✓

19 ~~1029~~. Page 734, line 8: after that line insert:

20 “SECTION 2146m. 71.07 (2dx) (a) 2. of the statutes is amended to read:

21 71.07 (2dx) (a) 2. “Development zone” means a development zone under s.
22 560.70, a development opportunity zone under s. 560.795 or, an enterprise

1 development zone under s. 560.797, or an agricultural development zone under s. ✓
2 560.798.”

3 **1030.** Page 734, line 22: after that line insert:

4 “SECTION 2147d. 71.07 (5) (a) 10. of the statutes is created to read:

5 71.07 (5) (a) 10. Any amount claimed as a credit under sub. (9t).” ✓

6 **1031.** Page 734, line 22: after that line insert:

7 “SECTION 2147g. 71.07 (2dx) (c) of the statutes is amended to read:

8 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits
9 under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
10 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits
11 under this subsection for the taxable year that includes the day on which the
12 certification is revoked; the taxable year that includes the day on which the person
13 becomes ineligible for tax benefits; or succeeding taxable years and that person may
14 not carry over unused credits from previous years to offset tax under this chapter for
15 the taxable year that includes the day on which certification is revoked; the taxable
16 year that includes the day on which the person becomes ineligible for tax benefits;
17 or succeeding taxable years.

18 SECTION 2147h. 71.07 (2dx) (d) of the statutes is amended to read:

19 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
20 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or
21 560.798 (3) for tax benefits ceases business operations in the development zone
22 during any of the taxable years that that zone exists, that person may not carry over
23 to any taxable year following the year during which operations cease any unused

1 credits from the taxable year during which operations cease or from previous taxable
2 years.” ✓

3 **1032.** Page 734, line 22: after that line insert:

4 “**SECTION 2147k.** 71.07 (2dx) (b) (intro.) of the statutes is amended to read:

5 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
6 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
7 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
8 ~~or~~, 560.797 (4) or 560.798 (3), any person may claim as a credit against taxes imposed
9 on the person’s income from the person’s business activities in a development zone
10 the following amounts:

11 **SECTION 2147m.** 71.07 (2dx) (be) of the statutes is created to read:

12 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
13 (e) may offset any credits claimed under this subsection, including any credits
14 carried over, against the amount of the tax otherwise due under this subchapter
15 attributable to all of the claimant’s income and against the tax attributable to income
16 from directly related business operations of the claimant.

17 **SECTION 2147p.** 71.07 (2dx) (bg) of the statutes is created to read:

18 71.07 (2dx) (bg) *Other entities.* For claimants in a development zone under s.
19 560.795 (1) (e), partnerships, limited liability companies, and tax-option
20 corporations may not claim the credit under this subsection, but the eligibility for,
21 and amount of, that credit shall be determined on the basis of their economic activity,
22 not that of their shareholders, partners, or members. The corporation, partnership,
23 or company shall compute the amount of the credit that may be claimed by each of
24 its shareholders, partners, or members and shall provide that information to each

1 of its shareholders, partners, or members. Partners, members of limited liability
2 companies, and shareholders of tax-option corporations may claim the credit based
3 on the partnership's, company's, or corporation's activities in proportion to their
4 ownership interest and may offset it against the tax attributable to their income from
5 all of the partnership's, company's, or corporation's business operations and against
6 the tax attributable to their income from the partnership's, company's, or
7 corporation's directly related business operations." ✓

8 ~~1033.~~ Page 736, line 12: delete the material beginning with that line and
9 ending with page 738, line 1.

10 ~~1034.~~ Page 738, line 1: after that line insert:

11 "SECTION 2150d. 71.07 (9t) of the statutes is created to read:

12 71.07 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition.* In this subsection,
13 "claimant" means a person who files a claim under this subsection.

14 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
15 to the limitations provided in this subsection, a claimant may claim as a credit
16 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount
17 equal to 10% of the amount contributed to the artistic endowment fund under s.
18 25.78.

19 (c) *Limitations and conditions.* 1. The maximum credit that may be claimed
20 under par. (b), in a taxable year, is one of the following amounts:

21 a. If the claimant is a single individual or a married individual who files a
22 separate income tax return, \$5.

23 b. If the claimant is married and the claimant and his or her spouse file a joint
24 income tax return, \$10.

1 2. Nonresidents of this state are not eligible for the credit under this subsection,
2 except as provided under subd. 3.

3 3. For a claimant who is a part-year resident of this state and who is a single
4 person or a married person filing a separate return, multiply the credit for which the
5 claimant is eligible under subd. 1. by a fraction, the numerator of which is the
6 individual's Wisconsin adjusted gross income and the denominator of which is the
7 individual's federal adjusted gross income. If a claimant is married and files a joint
8 return, and if the claimant's spouse is a nonresident or if the claimant or the
9 claimant's spouse, or both, are part-year residents of this state, multiply the credit
10 for which the claimant is eligible under subd. 1. by a fraction, the numerator of which
11 is the couple's joint Wisconsin adjusted gross income and the denominator of which
12 is the couple's joint federal adjusted gross income.

13 4. No new claim may be filed under this subsection for a taxable year that
14 begins after December 31 of the year in which the department determines that the
15 total amount of revenues received by the endowment fund equals \$50,150,000.

16 5. No credit may be allowed under this subsection unless it is claimed within
17 the time period under s. 71.75 (2).

18 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
19 under that subsection, applies to the credit under this subsection.

20 **SECTION 2150t.** 71.10 (4) (dg) of the statutes is created to read:

21 ~~71.10~~ (4) (dg) The artistic endowment credit under s. 71.07 (9t). ✓

22 ✓ **1035.** Page 763, line 6: delete the material beginning with that line and
23 ending with page 768, line 6. ✓

24 ✓ **1036.** Page 768, line 24: delete "and (5)" and substitute "(5), and (9t)". ✓

1 ✓ **1037.** Page 793, line 22: after that line insert:

2 “**SECTION 2176m.** 71.28 (1di) (b) 1. of the statutes is amended to read:

3 71.28 (1di) (b) 1. Except as provided in subd. 2., the credit, including any
4 credits carried over, may be offset only against the amount of the tax otherwise due
5 under this chapter attributable to income from the business operations of the
6 claimant in the development zone; except that a claimant in a development zone
7 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
8 against the amount of the tax otherwise due under this chapter attributable to all
9 of the claimant's income; and against the tax attributable to income from directly
10 related business operations of the claimant.

11 **SECTION 2176p.** 71.28 (1di) (b) 3. of the statutes is amended to read:

12 71.28 (1di) (b) 3. Partnerships, limited liability companies and tax-option
13 corporations may not claim the credit under this subsection, but the eligibility for,
14 and amount of, that credit shall be determined on the basis of their economic activity,
15 not that of their shareholders, partners or members. The corporation, partnership
16 or limited liability company shall compute the amount of the credit that may be
17 claimed by each of its shareholders, partners or members and shall provide that
18 information to each of its shareholders, partners or members. Partners, members
19 of limited liability companies and shareholders of tax-option corporations may claim
20 the credit based on the partnership's, company's or corporation's activities in
21 proportion to their ownership interest and may offset it against the tax attributable
22 to their income from the partnership's, company's or corporation's business
23 operations in the development zone; except that partners, members, and
24 shareholders in a development zone under s. 560.795 (1) (e) may offset the credit

1 against the amount of the tax attributable to their income from all of the
2 partnership's, company's, or corporation's business operations; and against the tax
3 attributable to their income from the partnership's, company's or corporation's
4 directly related business operations." ✓

5 ✓ **1038.** Page 794, line 2: after "(5)" insert "or 560.798 (3)": ✓

6 ✓ **1039.** Page 794, line 5: after "(e)" insert "and (f) or 560.798". ✓

7 ✓ **1040.** Page 795, line 20: after "(5)" insert "or 560.798 (3)". ✓

8 ✓ **1041.** Page 796, line 5: after that line insert:

9 "(hm) Credits claimed under this subsection, including any credits carried over,
10 may be offset only against the amount of the tax otherwise due under this subchapter
11 attributable to income from the business operations of the claimant in the
12 development zone; except that a claimant in a development zone under s. 560.795 (1)
13 (e) may offset credits, including any credits carried over, against the amount of the
14 tax otherwise due under this subchapter attributable to all of the claimant's income;
15 and against the tax attributable to income from directly related business operations
16 of the claimant."

17 ✓ **1042.** Page 796, line 17: after "zone" insert "; except that partners, members,
18 and shareholders in a development zone under s. 560.795 (1) (e) may offset the credit
19 against the amount of the tax attributable to their income from all of the
20 partnership's, company's, or corporation's business operations;". ✓

21 ✓ **1043.** Page 796, line 21: after "(5)" insert "or 560.798 (3)". ✓

22 ✓ **1044.** Page 797, line 4: after "(5)" insert "or 560.798 (3)". ✓

23 ✓ **1045.** Page 797, line 10: after that line insert:

1 **SECTION 2177m.** 71.28 (1dx) (a) 2. of the statutes is amended to read:

2 71.28 (1dx) (a) 2. “Development zone” means a development zone under s.
3 560.70, a development opportunity zone under s. 560.795 ~~or~~, an enterprise
4 development zone under s. 560.797, or an agricultural development zone under s.
5 560.798. ✓

6 **1046.** Page 797, line 24: after that line insert:

7 **SECTION 2178g.** 71.28 (1dx) (c) of the statutes is amended to read:

8 71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
9 under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
10 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits
11 under this subsection for the taxable year that includes the day on which the
12 certification is revoked; the taxable year that includes the day on which the person
13 becomes ineligible for tax benefits; or succeeding taxable years and that person may
14 not carry over unused credits from previous years to offset tax under this chapter for
15 the taxable year that includes the day on which certification is revoked; the taxable
16 year that includes the day on which the person becomes ineligible for tax benefits;
17 or succeeding taxable years.

18 **SECTION 2178h.** 71.28 (1dx) (d) of the statutes is amended to read:

19 71.28 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
20 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or
21 560.798 (3) for tax benefits ceases business operations in the development zone
22 during any of the taxable years that that zone exists, that person may not carry over
23 to any taxable year following the year during which operations cease any unused

1 credits from the taxable year during which operations cease or from previous taxable
2 years.”. ✓

3 **1047.** Page 797, line 24: after that line insert:

4 “**SECTION 2178k.** 71.28 (1dx) (b) (intro.) of the statutes is amended to read:

5 71.28 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
6 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
7 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
8 or, 560.797 (4) or 560.798 (3), any person may claim as a credit against taxes imposed
9 on the person’s income from the person’s business activities in a development zone
10 under this subchapter the following amounts:

11 **SECTION 2178m.** 71.28 (1dx) (be) of the statutes is created to read:

12 71.28 (1dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
13 (e) may offset any credits claimed under this subsection, including any credits
14 carried over, against the amount of the tax otherwise due under this subchapter
15 attributable to all of the claimant’s income and against the tax attributable to income
16 from directly related business operations of the claimant.

17 **SECTION 2178p.** 71.28 (1dx) (bg) of the statutes is created to read:

18 71.28 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
19 560.795 (1) (e), partnerships, limited liability companies, and tax-option
20 corporations may not claim the credit under this subsection, but the eligibility for,
21 and amount of, that credit shall be determined on the basis of their economic activity,
22 not that of their shareholders, partners, or members. The corporation, partnership,
23 or company shall compute the amount of the credit that may be claimed by each of
24 its shareholders, partners, or members and shall provide that information to each

1 of its shareholders, partners, or members. Partners, members of limited liability
2 companies, and shareholders of tax-option corporations may claim the credit based
3 on the partnership's, company's, or corporation's activities in proportion to their
4 ownership interest and may offset it against the tax attributable to their income from
5 all of the partnership's, company's, or corporation's business operations and against
6 the tax attributable to their income from the partnership's, company's, or
7 corporation's directly related business operations." ✓

8 **1048.** Page 798, line 22: after that line insert:

9 **"SECTION 2179d.** 71.28 (9t) of the statutes is created to read:

10 71.28 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition.* In this subsection,
11 "claimant" means a person who files a claim under this subsection.

12 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
13 to the limitations provided in this subsection, a claimant may claim as a credit
14 against the tax imposed under s. 71.23, up to the amount of those taxes, an amount
15 equal to 10% of the amount contributed to the artistic endowment fund under s.
16 25.78, up to a maximum credit of \$500 in a taxable year.

17 (c) *Limitations and conditions.* 1. No new claim may be filed under this
18 subsection for a taxable year that begins after December 31 of the year in which the
19 department determines that the total amount of revenues received by the
20 endowment fund equals \$50,150,000.

21 2. No credit may be allowed under this subsection unless it is claimed within
22 the time period under s. 71.75 (2).

23 (d) *Administration.* Subsection (4) (e) and (g), as it applies to the credit under
24 sub. (4), applies to the credit under this subsection.

1 **SECTION 2179h.** 71.30 (3) (bm) of the statutes is created to read:

2 71.30 (3) (bm) Artistic endowment credit under s. 71.28 (9t)."/> ✓

3 ~~1049.~~ Page 822, line 7: delete the material beginning with that line and
4 ending with page 826, line 6. ✓

5 ~~1050.~~ Page 826, line 16: after that line insert:

6 **“SECTION 2190m.** 71.47 (1di) (b) 1. of the statutes is amended to read:

7 71.47 (1di) (b) 1. Except as provided in subd. 2., the credit, including any
8 credits carried over, may be offset only against the amount of the tax otherwise due
9 under this chapter attributable to income from the business operations of the
10 claimant in the development zone; except that a claimant in a development zone
11 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
12 against the amount of the tax otherwise due under this chapter attributable to all
13 of the claimant’s income; and against the tax attributable to income from directly
14 related business operations of the claimant.

15 **SECTION 2190p.** 71.47 (1di) (b) 3. of the statutes is amended to read:

16 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
17 corporations may not claim the credit under this subsection, but the eligibility for,
18 and amount of, that credit shall be determined on the basis of their economic activity,
19 not that of their shareholders, partners or members. The corporation, partnership
20 or limited liability company shall compute the amount of the credit that may be
21 claimed by each of its shareholders, partners or members and shall provide that
22 information to each of its shareholders, partners or members. Partners, members
23 of limited liability companies and shareholders of tax-option corporations may claim
24 the credit based on the partnership’s, company’s or corporation’s activities in

1 proportion to their ownership interest and may offset it against the tax attributable
2 to their income from the partnership's, company's or corporation's business
3 operations in the development zone; except that a claimant in a development zone
4 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
5 against the amount of the tax otherwise due under this chapter attributable to all
6 of the claimant's income; and against the tax attributable to their income from the
7 partnership's, company's or corporation's directly related business operations." ✓

8 ~~1051.~~ Page 826, line 21: after "(5)" insert "or 560.798 (3)". ✓

9 ~~1052.~~ Page 826, line 24: after "(e)" insert "and (f) or 560.798". ✓

10 ~~1053.~~ Page 828, line 14: after "(5)" insert "or 560.798 (3)". ✓

11 ~~1054.~~ Page 828, line 24: after that line insert:

12 "(hm) Credits claimed under this subsection, including any credits carried over,
13 may be offset only against the amount of the tax otherwise due under this subchapter
14 attributable to income from the business operations of the claimant in the
15 development zone; except that a claimant in a development zone under s. 560.795 (1)
16 (e) may offset credits, including any credits carried over, against the amount of the
17 tax otherwise due under this subchapter attributable to all of the claimant's income;
18 and against the tax attributable to income from directly related business operations
19 of the claimant." ✓

20 ~~1055.~~ Page 829, line 12: after "zone" insert "; except that partners, members,
21 and shareholders in a development zone under s. 560.795 (1) (e) may offset the credit
22 against the amount of the tax attributable to their income from all of the
23 partnership's, company's, or corporation's business operations;" ✓

24 ~~1056.~~ Page 829, line 16: after "(5)" insert "or 560.798 (3)". ✓

1 ~~1057~~. Page 829, line 24: after “(5)” insert “or 560.798 (3)”. ✓

2 ~~1058~~. Page 830, line 5: after that line insert:

3 “SECTION 2191m. 71.47 (1dx) (a) 2. of the statutes is amended to read:

4 71.47 (1dx) (a) 2. “Development zone” means a development zone under s.
5 560.70, a development opportunity zone under s. 560.795 or an enterprise
6 development zone under s. 560.797, or an agricultural development zone under s.
7 560.798.” ✓

8 ~~1059~~. Page 830, line 19: after that line insert:

9 “SECTION 2192g. 71.47 (1dx) (c) of the statutes is amended to read:

10 71.47 (1dx) (c) *Credit precluded*. If the certification of a person for tax benefits
11 under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
12 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits
13 under this subsection for the taxable year that includes the day on which the
14 certification is revoked; the taxable year that includes the day on which the person
15 becomes ineligible for tax benefits; or succeeding taxable years and that person may
16 not carry over unused credits from previous years to offset tax under this chapter for
17 the taxable year that includes the day on which certification is revoked; the taxable
18 year that includes the day on which the person becomes ineligible for tax benefits;
19 or succeeding taxable years.

20 SECTION 2192h. 71.47 (1dx) (d) of the statutes is amended to read:

21 71.47 (1dx) (d) *Carry-over precluded*. If a person who is entitled under s.
22 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or
23 560.798 (3) for tax benefits ceases business operations in the development zone
24 during any of the taxable years that that zone exists, that person may not carry over

1 to any taxable year following the year during which operations cease any unused
2 credits from the taxable year during which operations cease or from previous taxable
3 years.”.

4 **1060.** Page 830, line 19: after that line insert:

5 “**SECTION 2192k.** 71.47 (1dx) (b) (intro.) of the statutes is amended to read:

6 71.47 (1dx) (b) *Credit.* (intro.) Except or provided in pars. (be) and (bg) and
7 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
8 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
9 ~~or~~ 560.797 (4) or 560.798 (3), any person may claim as a credit against taxes imposed
10 on the person’s income from the person’s business activities in a development zone
11 under this subchapter the following amounts:

12 **SECTION 2192m.** 71.47 (1dx) (be) of the statutes is created to read:

13 71.47 (1dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
14 (e) may offset any credits claimed under this subsection, including any credits
15 carried over, against the amount of the tax otherwise due under this subchapter
16 attributable to all of the claimant’s income and against the tax attributable to income
17 from directly related business operations of the claimant.

18 **SECTION 2192p.** 71.47 (1dx) (bg) of the statutes is created to read:

19 71.47 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
20 560.795 (1) (e), partnerships, limited liability companies, and tax-option
21 corporations may not claim the credit under this subsection, but the eligibility for,
22 and amount of, that credit shall be determined on the basis of their economic activity,
23 not that of their shareholders, partners, or members. The corporation, partnership,
24 or company shall compute the amount of the credit that may be claimed by each of

1 its shareholders, partners, or members and shall provide that information to each
2 of its shareholders, partners, or members. Partners, members of limited liability
3 companies, and shareholders of tax-option corporations may claim the credit based
4 on the partnership's, company's, or corporation's activities in proportion to their
5 ownership interest and may offset it against the tax attributable to their income from
6 all of the partnership's, company's, or corporation's business operations and against
7 the tax attributable to their income from the partnership's, company's, or
8 corporation's directly related business operations." ✓

9 **4061.** Page 831, line 18: after that line insert:

10 "SECTION 2193d. 71.47 (9t) of the statutes is created to read:

11 71.47 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition.* In this subsection,
12 "claimant" means a person who files a claim under this subsection.

13 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
14 to the limitations provided in this subsection, a claimant may claim as a credit
15 against the tax imposed under s. 71.43, up to the amount of those taxes, an amount
16 equal to 10% of the amount contributed to the artistic endowment fund under s.
17 25.78, up to a maximum credit of \$500 in a taxable year.

18 (c) *Limitations and conditions.* 1. No new claim may be filed under this
19 subsection for a taxable year that begins after December 31 of the year in which the
20 department determines that the total amount of revenues received by the
21 endowment fund equals \$50,150,000.

22 2. No credit may be allowed under this subsection unless it is claimed within
23 the time period under s. 71.75 (2).

1 (d) *Administration*. Section 71.28 (4) (e) and (g), as it applies to the credit under
2 s. 71.28 (4), applies to the credit under this subsection.

3 **SECTION 2193h.** 71.49 (1) (bm) of the statutes is created to read:

4 71.49 (1) (bm) Artistic endowment credit under s. 71.47 (9t)."/> ✓

5 ~~1062.~~ Page 831, line 23: after that line insert:

6 **SECTION 2200b.** 71.93 (1) (a) 3. of the statutes is amended to read:

7 71.93 (1) (a) 3. An amount that the department of health and family services
8 may recover under s. 49.45 (2) (a) 10. or 49.497, if the department of health and
9 family services has certified the amount under s. 49.85." ✓

10 ~~1063.~~ Page 831, line 23: after that line insert:

11 **SECTION 2195m.** 71.59 (1m) of the statutes is amended to read:

12 71.59 (1m) PERMITTED USES. The designation by the department of natural
13 resources or by the department of forestry of any farmland in this state, for which
14 a claim under this section may be filed, as part of the ice age trail, under s. 23.17, is
15 a permitted use under a farmland preservation agreement, or a certificate of a zoning
16 authority, under sub. (1) (b)."/> ✓

17 ~~1064.~~ Page 832, line 6: delete "(b)". ✓

18 ~~1065.~~ Page 832, line 8: delete lines 8 to 11 and substitute:

19 "72.01 (11m) "Federal credit" means, for deaths occurring after September 30,
20 2002, and before January 1, 2008, the federal estate tax credit allowed for state death
21 taxes as computed under the federal estate tax law in effect on December 31, 2000,
22 and for deaths occurring after December 31, 2007, the federal estate tax credit
23 allowed for state death taxes as computed under the federal estate tax law in effect
24 on the day of the decedent's death." ✓

1 ✓ **1066.** Page 832, line 13: delete lines 13 to 16 and substitute:

2 “72.01 (11n) “Federal estate tax” means, for deaths occurring after September
3 30, 2002, and before January 1, 2008, the federal estate tax as computed under the
4 federal estate tax law in effect on December 31, 2000, and for deaths occurring after
5 December 31, 2007, the federal estate tax as computed under the federal estate tax
6 law in effect on the day of the decedent’s death.” ✓

7 ✓ **1067.** Page 832, line 20: delete “allowed for state death taxes” and substitute
8 “~~allowed for state death taxes~~”.

9 ✓ **1068.** Page 832, line 23: delete “allowed for state death taxes” and substitute
10 “~~allowed for state death taxes~~” ✓

11 ✓ **1069.** Page 833, line 2: delete “allowed for state death taxes” and substitute
12 “~~allowed for state death taxes~~” ✓

13 ✓ **1070.** Page 833, line 8: delete “chapter” and substitute “chapter.” ✓

14 ✓ **1071.** Page 833, line 9: delete “chapter,” and substitute “chapter, with.” ✓

15 ✓ **1072.** Page 833, line 13: delete the material beginning with “2001” and
16 ending with “1,” on line 14. ✓

17 ✓ **1073.** Page 836, line 24: after that line insert:

18 “SECTION 2205n. 73.03 (57) of the statutes is created to read:

19 73.03 (57) To include on the forms on which the artistic endowment credits are
20 claimed, under ss. 71.07 (9t), 71.28 (9t), and 71.47 (9t), a statement that a taxpayer
21 may contribute amounts to the artistic endowment fund under s. 25.78 that exceed
22 the amount for which a credit may be claimed by reducing the taxpayer’s refund or

1 by increasing the taxpayer's payment for tax liability, with the proceeds to be
2 deposited into the fund." ✓

3 **1074.** Page 837, line 7: after that line insert:

4 "SECTION 2207m. 73.06 (3) of the statutes is amended to read:

5 73.06 (3) The department of revenue, through its supervisors of equalization,
6 shall examine and test the work of assessors during the progress of their assessments
7 and ascertain whether any of them is assessing property at other than full value or
8 is omitting property subject to taxation from the roll. The department and such
9 supervisors shall have the rights and powers of a local assessor for the examination
10 of persons and property and for the discovery of property subject to taxation. If any
11 property has been omitted or not assessed according to law, they shall bring the same
12 to the attention of the local assessor of the proper district and if such local assessor
13 shall neglect or refuse to correct the assessment they shall report the fact to the board
14 of review. If it discovers errors in identifying or valuing property that is exempt
15 under s. 70.11 (39) or (39m), the department shall change the specification of the
16 property as taxable or exempt and shall change the value of the property. All
17 disputes between the department, municipalities and property owners about the
18 taxability or value of property that is reported under s. 79.095 (2) (a) or of the
19 property under s. 70.995 (12r) shall be resolved by using the procedures under s.
20 70.995 (8)." ✓

21 **1075.** Page 838, line 25: after that line insert:

22 "SECTION 2231m. 76.02 (6m) of the statutes is created to read:

1 76.02 (6m) “Repair facility” means property on which a roundhouse, a repair
2 shop, and a turntable are located and at which railcars and locomotives are built,
3 maintained, and repaired.

4 **SECTION 2232d.** 76.16 of the statutes is amended to read:

5 **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore**
6 **yards, elevators, car ferries and pipeline terminal facilities.** After the
7 property of a company is first valued as a whole, if any repair facilities, docks, ore
8 yards, piers, wharves, grain elevators or car ferries used in transferring freight or
9 passengers between cars and vessels or transfer of freight cars located on car ferries,
10 or if any terminal storage facilities, docks, pipelines and pumping equipment used
11 in transferring oil from pipelines to vessels shall be included in such valuation, then
12 for the purpose of accounting to the proper taxation districts, the department shall
13 make a separate valuation of each such repair facility, dock, ore yard, pier, wharf,
14 grain elevator, including the approaches thereto, or car ferries and of each such
15 terminal storage facility, dock, pipeline and pumping equipment. As used herein, an
16 approach shall be an immediate access facility commencing at the switching point
17 which leads primarily to the terminal facility. For the purpose of defining the
18 pipeline terminal facilities affected by this section, such facilities shall begin where
19 the incoming pipeline enters the terminal storage facility site used in the transfer
20 of oil to vessels.

21 **SECTION 2232m.** 76.24 (2) (a) of the statutes is amended to read:

22 76.24 (2) (a) All taxes paid by any railroad company derived from or
23 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,
24 and their approaches, or car ferries or terminal storage facilities, docks, pipelines
25 and pumping equipment used in transferring oil from pipelines to vessels on the

1 basis of the separate valuation provided for in s. 76.16, shall be distributed annually
2 from the transportation fund to the towns, villages and cities in which they are
3 located, pursuant to certification made by the department of revenue on or before
4 August 15." ✓

5 **1076.** Page 838, line 25: after that line insert:

6 "SECTION 2231m. 76.025 (1) of the statutes is amended to read:

7 76.025 (1) The property taxable under s. 76.13 shall include all franchises, and
8 all real and personal property of the company used or employed in the operation of
9 its business, excluding property that is exempt from the property tax under s. 70.11
10 (39) and (39m), such motor vehicles as are exempt under s. 70.112 (5) and treatment
11 plant and pollution abatement equipment exempt under s. 70.11 (21) (a). The
12 taxable property shall include all title and interest of the company referred to in such
13 property as owner, lessee or otherwise, and in case any portion of the property is
14 jointly used by 2 or more companies, the unit assessment shall include and cover a
15 proportionate share of that portion of the property jointly used so that the
16 assessments of the property of all companies having any rights, title or interest of
17 any kind or nature whatsoever in any such property jointly used shall, in the
18 aggregate, include only one total full value of such property." ✓

19 **1077.** Page 842, line 22: after "(39)" insert "and (39m)". ✓

20 **1078.** Page 843, line 5: after that line insert:

21 "SECTION 2243b. 77.02 (1) of the statutes is amended to read:

22 77.02 (1) PETITION. The owner an entire quarter quarter section, fractional
23 lot or government lot as determined by U.S. government survey plat, excluding
24 public roads and railroad rights-of-way that may have been sold, may file with the

1 department of ~~natural resources~~ forestry a petition stating that the owner believes
2 the lands therein described are more useful for growing timber and other forest crops
3 than for any other purpose, that the owner intends to practice forestry thereon, that
4 all persons holding encumbrances thereon have joined in the petition and requesting
5 that such lands be approved as “Forest Croplands” under this subchapter. Whenever
6 any such land is encumbered by a mortgage or other indenture securing any issue
7 of bonds or notes, the trustee named in such mortgage or indenture or any
8 amendment thereto may join in such petition, and such action shall for the purpose
9 of this section be deemed the action of all holders of such bonds or notes.

10 **SECTION 2243c.** 77.02 (2) of the statutes is amended to read:

11 77.02 (2) NOTICE OF HEARING, ADJOURNMENT. Upon receipt of such petition the
12 department of ~~natural resources~~ forestry shall investigate the same and shall file a
13 listing of descriptions with the town chairperson. For petitions received prior to May
14 1, the department shall within the same calendar year cause a notice that such
15 petition has been filed to be published as a class 3 notice, under ch. 985, in the
16 newspaper having the largest general circulation in the county in which the lands
17 are located, and notice by registered mail shall be given to the town clerk of any town
18 in which the lands are located. Such notice shall contain the name of the petitioner,
19 a description of the lands and a statement that any resident or taxpayer in the
20 town may within 15 days from the date of publication of the notice file a request with
21 the department that it conduct a public hearing on the petition. Upon receipt of such
22 a request the department shall conduct a public hearing on the petition. The
23 department may conduct a public hearing on any petition without a request, if it
24 deems it advisable to do so. Notice of the time and place of such hearing and a
25 description, in specific or general terms, as the department deems advisable, of the

1 property requested to be approved as “Forest Croplands” shall be given to persons
2 making the request, the owner of such land and to the assessor of towns in which it
3 is situated, by mail, at least one week before the day of hearing. The notice also shall
4 be published as a class 1 notice, under ch. 985, in a newspaper having general
5 circulation in the county in which such land is located, at least one week before the
6 day of the hearing. Such hearing may be adjourned and no notice of the time and
7 place of such adjourned hearing need be given, excepting the announcement thereof
8 by the presiding officer at the hearing at which the adjournment is had.

9 **SECTION 2243d.** 77.02 (3) of the statutes is amended to read:

10 77.02 (3) DECISION, COPIES. After receiving all the evidence offered at any
11 hearing held on the petition and after making such independent investigation as it
12 sees fit the department shall make its findings of fact and make and enter an order
13 accordingly. If it finds that the facts give reasonable assurance that a stand of
14 merchantable timber will be developed on such descriptions within a reasonable
15 time, and that such descriptions are then held permanently for the growing of timber
16 under sound forestry practices, rather than for agricultural, mineral, shoreland
17 development of navigable waters, recreational, residential or other purposes, and
18 that all persons holding encumbrances against such descriptions have in writing
19 agreed to the petition, the order entered shall grant the request of the petitioner on
20 condition that all unpaid taxes against said descriptions be paid within 30 days
21 thereafter; otherwise the department of ~~natural resources~~ forestry shall deny the
22 request of the petitioner. If the request of the petitioner is granted, a copy of such
23 order shall be filed with the department of revenue, the supervisor of equalization
24 and the clerk of each town, and the order shall be recorded with the register of deeds
25 of each county, in which any of the lands affected by the order are located. The

1 register of deeds shall record the entry, transfer or withdrawal of all forest croplands
2 in a suitable manner on the county records. The register of deeds may collect
3 recording fees under s. 59.43 (2) from the owner. Any order of the department
4 relating to the entry of forest croplands issued on or before November 20 of any year
5 shall take effect on January 1 of the following calendar year, but all orders issued
6 after November 20 shall take effect on January 1 of the calendar year following the
7 calendar year in which orders issued on or before November 20 would have been
8 effective.

9 **SECTION 2243e.** 77.03 of the statutes is amended to read:

10 **77.03 Taxation of forest croplands.** After the filing and recording of the
11 order with the officers under s. 77.02 (3) the lands described therein shall be “Forest
12 Croplands”, on which taxes shall thereafter be payable only as provided under this
13 subchapter. The enactment of ss. 77.01 to 77.14, petition by the owner and the
14 making of the order under s. 77.02 (3) shall constitute a contract between the state
15 and the owner, running with the lands, for a period of 25 or 50 years at the election
16 of the applicant at the time the petition is filed, unless withdrawn under s. 77.10,
17 with privilege of renewal by mutual agreement between the owner and the state,
18 whereby the state as an inducement to owners and prospective purchasers of forest
19 croplands to come under ss. 77.01 to 77.14 agrees that, unless withdrawn under s.
20 77.10, no change in or repeal of ss. 77.01 to 77.14 shall apply to any land then
21 accepted as forest croplands, except as the department of ~~natural resources~~ forestry
22 and the owner may expressly agree in writing and except as provided in s. 77.17. If
23 at the end of the contract period the land is not designated as managed forest land
24 under subch. VI, the merchantable timber on the land shall be estimated by an
25 estimator jointly agreed upon by the department of ~~natural resources~~ forestry and

1 the owner, and if the department and the owner fail to agree on an estimator, the
2 judge of the circuit court of the district in which the lands lie shall appoint a qualified
3 forester, whose estimate shall be final, and the cost thereof shall be borne jointly by
4 the department of ~~natural resources~~ forestry and the owner; and the 10% severance
5 tax paid on the stumpage thereon in the same manner as if the stumpage had been
6 cut. The owners by such contract consent that the public may hunt and fish on the
7 lands, subject to such rules as the department of natural resources prescribes
8 regulating hunting and fishing.

9 **SECTION 2243f.** 77.04 (2) of the statutes is amended to read:

10 77.04 (2) TAX PER ACRE; PAYMENT; PENALTY. The "acreage share" shall be
11 computed at the rate of 10 cents per acre on all lands entered prior to 1972. On all
12 lands entered after December 31, 1971, the "acreage share" shall be computed every
13 10 years to the nearest cent by the department of revenue at the rate of 20 cents per
14 acre multiplied by a ratio using the equalized value of the combined residential,
15 commercial, manufacturing, agricultural, swamp, or waste and productive forest
16 land classes under s. 70.32 (2) within the state in 1972 as the denominator, and using
17 equalized value for these combined land classes in 1982 and every 10th year
18 thereafter as the numerator. All owners shall pay to the taxation district treasurer
19 the acreage share on each description on or before January 31. If the acreage share
20 is not paid when due to the taxation district treasurer it shall be subject to interest
21 and penalty as provided under ss. 74.11 (11), 74.12 (10) and 74.47. These lands shall
22 be returned as delinquent and a tax certificate under subch. VII of ch. 74 shall be
23 issued on them. After 2 years from the date of the issuance of a tax certificate, the
24 county clerk shall promptly take a tax deed under ch. 75. On taking such deed the

1 county clerk shall certify that fact and specify the descriptions to the department of
2 ~~natural resources forestry~~.

3 **SECTION 2243g.** 77.05 of the statutes is amended to read:

4 **77.05 State contribution.** The department of ~~natural resources forestry~~ shall
5 pay before June 30 annually to the town treasurer, from the appropriation under s.
6 ~~20.370 (5) (bv)~~ 20.375 (2) (vm), 20 cents for each acre of land in the town that is
7 described as forest croplands under this subchapter.

8 **SECTION 2243h.** 77.06 (1) of the statutes is amended to read:

9 **77.06 (1) CUTTING TIMBER REGULATED.** No person shall cut any merchantable
10 wood products on any forest croplands where the forest crop taxes are delinquent nor
11 until 30 days after the owner has filed with the department of ~~natural resources~~
12 forestry a notice of intention to cut, specifying by descriptions and the estimated
13 amount of wood products to be removed and the proportion of present volume to be
14 left as growing stock in the area to be cut. The department of ~~natural resources~~
15 forestry may require a bond executed by some surety company licensed in this state
16 or other surety for such amount as may reasonably be required for the payment to
17 the department of ~~natural resources forestry~~ of the severance tax hereinafter
18 provided. The department, after examination of the lands specified, may prescribe
19 the amount of forest products to be removed. Cutting in excess of the amount
20 prescribed shall render the owner liable to double the severance tax prescribed in s.
21 77.06 (5) and subject to cancellation under s. 77.10. Merchantable wood products
22 include all wood products except wood used for fuel by the owner.

23 **SECTION 2243i.** 77.06 (2) of the statutes is amended to read:

24 **77.06 (2) APPRAISAL OF TIMBER, ZONES.** Each year the department of ~~natural~~
25 ~~resources forestry~~, at the time and place it shall fix and after such public notice as

1 it deems reasonable, shall hold a public hearing. After the hearing the department
2 shall make and file, open to public inspection, a determination of the reasonable
3 stumpage values of the wood products usually grown in the several towns in which
4 any forest croplands lie. A public hearing under this section shall be held prior to
5 August 1 of each year and the determination of stumpage values made by the
6 department of ~~natural resources~~ forestry shall take effect on November 1 of that year.
7 If the department of ~~natural resources~~ forestry finds there is a material variance in
8 the stumpage values in the different localities, it may fix separate zones and
9 determine the values for each zone.

10 **SECTION 2243j.** 77.06 (3) of the statutes is amended to read:

11 77.06 (3) REVALUATION. As to any locality or zone in which the department of
12 ~~natural resources~~ forestry deems there has been no material variance from the
13 preceding year in stumpage values, it may omit to make any new valuation in any
14 year, in which event the last preceding valuation shall continue in force until
15 changed in a succeeding year.

16 **SECTION 2243k.** 77.06 (4) of the statutes is amended to read:

17 77.06 (4) CUTTING REPORTED. Within 30 days after completion of cutting on any
18 land description, but not more than one year after filing of the notice of intention to
19 cut, the owner shall transmit to the department of ~~natural resources~~ forestry on
20 forms provided by the department a written statement of the products so cut,
21 specifying the variety of wood, kind of product, and quantity of each variety and kind
22 as shown by the scale or measurement thereof made on the ground as cut, skidded,
23 loaded, delivered, or by tree scale certified by a qualified forester when stumpage is
24 sold by tree measurement. The department of ~~natural resources~~ forestry may accept
25 such reports as sufficient evidence of the facts, or may either with or without hearing

1 and notice of time and place thereof to such owner, investigate and determine the fact
2 of the quantity of each variety and kind of product so cut during said periods
3 preceding such reports.

4 **SECTION 2243L.** 77.06 (5) of the statutes is amended to read:

5 77.06 (5) TAX LEVY ON RIGHT TO CUT TIMBER. The department of ~~natural resources~~
6 forestry shall assess and levy against the owner a severance tax on the right to cut
7 and remove wood products covered by reports under this section, at the rate of 10%
8 of the value of the wood products based upon the stumpage value then in force. Upon
9 making the assessment, the department of ~~natural resources~~ forestry shall mail a
10 duplicate of the certificate by registered mail to the owner who made the report of
11 cutting at the owner's last-known post-office address. The tax assessed is due and
12 payable to the department of ~~natural resources~~ forestry on the last day of the next
13 calendar month after mailing the certificate. The proceeds of the tax shall be paid
14 into the forestry ~~account of the conservation~~ fund for distribution under s. 77.07 (3).

15 **SECTION 2243m.** 77.07 (2) of the statutes is amended to read:

16 77.07 (2) PENALTY, COLLECTIONS. If any severance tax remain unpaid for 30 days
17 after it becomes due, there shall then be added a penalty of 10%, and such tax and
18 penalty shall thereafter draw interest at the rate of one per cent per month until paid.
19 At the expiration of said 30 days the department of ~~natural resources~~ forestry shall
20 report to the attorney general any unpaid severance tax, adding said penalty, and the
21 attorney general shall thereupon proceed to collect the same with penalty and
22 interest by suit against the owner and by attachment or other legal means to enforce
23 the lien and by action on the bond mentioned in s. 77.06 (1), or by any or all such
24 means.

25 **SECTION 2243n.** 77.08 of the statutes is amended to read:

1 **77.08 Supplemental severance tax.** At any time within one year after any
2 cutting should have been reported, the department of ~~natural resources~~ forestry
3 after due notice to the owner and opportunity to be heard, and on evidence duly made
4 a matter of record, may determine whether the quantity of wood products cut from
5 any such land, did in fact substantially exceed the amount on which the severance
6 tax theretofore levied was based, and if so shall assess a supplemental severance tax
7 which, in all respects, shall have the same force and effect as the former severance
8 tax, except only it shall not be a lien on any property the title of which has passed
9 to a purchaser for value without notice.

10 **SECTION 2243p.** 77.09 (1) of the statutes is amended to read:

11 **77.09 (1)** Any person who fails to report or shall intentionally make any false
12 statement or report to the department of ~~natural resources~~ forestry required by s.
13 77.06 shall forfeit not more than \$1,000. An action under this section shall not be
14 a bar to a cancellation of entry and order of withdrawal under s. 77.10.

15 **SECTION 2243q.** 77.10 (1) (a) of the statutes is amended to read:

16 **77.10 (1) (a)** The department of ~~natural resources~~ forestry shall on the
17 application of the department of revenue or the owner of any forest croplands or the
18 town board of the town in which said lands lie and may on its own motion at any time
19 cause an investigation to be made and hearing to be had as to whether any forest
20 croplands shall continue under this subchapter. If on such hearing after due notice
21 to and opportunity to be heard by the department of revenue, the town and the owner,
22 the department of ~~natural resources~~ forestry finds that any such lands are not
23 meeting the requirements set forth in s. 77.02 or that the owner has made use of the
24 land for anything other than forestry or has failed to practice sound forestry on the
25 land, the department of ~~natural resources~~ forestry shall cancel the entry of such

1 description and issue an order of withdrawal, and the owner shall be liable for the
2 tax and penalty under sub. (2). Copies of the order of withdrawal specifying the
3 description shall be filed by the department of ~~natural resources~~ forestry with all
4 officers designated to receive copies of the order of entry and withdrawal and this
5 subchapter shall not thereafter apply to the lands withdrawn, except s. 77.07 so far
6 as it may be needed to collect any previously levied severance or supplemental
7 severance tax. If the owner shall not repay the amounts on or before the last day of
8 February next succeeding the return of such lands to the general property tax roll
9 as provided in sub. (4), the department of ~~natural resources~~ forestry shall certify to
10 the county treasurer the descriptions and the amounts due, and the county treasurer
11 shall sell such lands as delinquent as described in s. 77.04 (2). Whenever any county
12 clerk has certified to the taking of tax deed under s. 77.04 (2) the department of
13 ~~natural resources~~ forestry shall issue an order of withdrawal as to the lands covered
14 in such tax deed. Such order may also be issued when examination of tax records
15 reveals prolonged delinquency and noncompliance with the requirements of s. 77.04
16 (2).

17 **SECTION 2243r.** 77.10 (1) (b) of the statutes is amended to read:

18 77.10 (1) (b) Whenever any owner of forest croplands conveys such land the
19 owner shall, within 10 days of the date of the deed, file with the department of
20 ~~natural resources~~ forestry on forms prepared by the department a transfer of
21 ownership signed by the owner and an acceptance of transfer signed by the grantee
22 certifying that the grantee intends to continue the practice of forestry on such land.
23 The department of ~~natural resources~~ forestry shall immediately issue a notice of
24 transfer to all officers designated to receive copies of orders of entry and withdrawal.
25 Whenever a purchaser of forest croplands declines to certify his or her intention to

1 continue the practice of forestry thereon, such action shall constitute cause for
2 cancellation of entry under par. (a) without hearing.

3 **SECTION 2243s.** 77.10 (2) (a) 1. of the statutes is amended to read:

4 77.10 (2) (a) 1. Any owner of forest croplands may elect to withdraw all or any
5 of such lands from under this subchapter, by filing with the department of ~~natural~~
6 ~~resources~~ forestry a declaration withdrawing from this subchapter any description
7 owned by such person which he or she specified, and by payment by such owner to
8 the department of ~~natural resources~~ forestry within 60 days the amount of tax due
9 from the date of entry or the most recent date of renewal, whichever is later, as
10 determined by the department of revenue under s. 77.04 (1) with simple interest
11 thereon at 12% per year, less any severance tax and supplemental severance tax or
12 acreage share paid thereon, with interest computed according to the rule of partial
13 payments at the rate of 12% per year.

14 **SECTION 2243t.** 77.10 (2) (a) 2. of the statutes is amended to read:

15 77.10 (2) (a) 2. The amount of the tax shall be determined by the department
16 of revenue and furnished to the department of ~~natural resources~~ forestry, which shall
17 determine the exact amount of payment. When the tax rate or assessed value ratio
18 of the current year has not been determined the rate of the preceding tax year may
19 be used. On receiving such payment the department of ~~natural resources~~ forestry
20 shall issue an order of withdrawal and file copies thereof with the department of
21 revenue, the supervisor of equalization and the clerk of the town, and shall record
22 the order with the register of deeds of the county, in which the land lies. The land
23 shall then cease to be forest croplands.

24 **SECTION 2243u.** 77.10 (2) (b) of the statutes is amended to read:

1 77.10 (2) (b) Upon receipt of any taxes under this section by the state, the
2 department of ~~natural resources~~ forestry shall first deduct all moneys paid by the
3 state on account of the lands under s. 77.05 with interest on the moneys computed
4 according to the rule of partial payments at the rate of interest paid under par. (a)
5 by the person withdrawing such lands. The department shall within 20 days remit
6 the balance to the town treasurer who shall pay 20% to the county treasurer and
7 retain the remainder.

8 **SECTION 2243v.** 77.10 (4) of the statutes is amended to read:

9 77.10 (4) TAXATION AFTER WITHDRAWAL. When any description ceases to be a part
10 of the forest croplands, by virtue of any order of withdrawal issued by the department
11 of ~~natural resources~~ forestry, taxes thereafter levied thereon shall be payable and
12 collectible as if such description had never been under this subchapter.

13 **SECTION 2243w.** 77.11 of the statutes is amended to read:

14 **77.11 Accounts of department of ~~natural resources~~ forestry.** The
15 department of ~~natural resources~~ forestry shall keep a set of forest croplands books
16 in which shall always appear as to each description in each town containing any
17 forest croplands, the amount of taxes paid by the state to the town and received by
18 the state from the owner. All tax payments shall be paid out of and receipts credited
19 to the forestry ~~account of the conservation~~ fund.

20 **SECTION 2243x.** 77.13 (1) of the statutes is amended to read:

21 77.13 (1) On and after July 20, 1985, no person may petition the department
22 of ~~natural resources~~ forestry requesting it to approve any land as forest croplands
23 under this subchapter.

24 **SECTION 2243y.** 77.13 (2) of the statutes is amended to read:

1 77.13 (2) On and after January 1, 1986, the department of ~~natural resources~~
2 forestry may not act on any petition requesting the designation of land as forest
3 croplands, issue any order entering land as forest croplands or enter into a renewal
4 of any forest croplands contract under this subchapter.

5 **SECTION 2243z.** 77.14 of the statutes is amended to read:

6 **77.14 Forest croplands information, protection, appropriation.** The
7 department of ~~natural resources~~ forestry shall publish and distribute information
8 regarding the method of taxation of forest croplands under this subchapter, and may
9 employ a fire warden in charge of fire prevention in forest croplands. All actual and
10 necessary expenses incurred by the department of ~~natural resources~~ forestry or by
11 the department of revenue in the performance of their duties under this subchapter
12 shall be paid from the appropriation made in s. ~~20.370 (1) (mu)~~ 20.375 (2) (q) upon
13 certification by the department incurring such expenses.

14 **SECTION 2243zm.** 77.16 (1) of the statutes is amended to read:

15 77.16 (1) In this section "department" means the department of ~~natural~~
16 ~~resources~~ forestry". ✓

17 ~~1079.~~ Page 843, line 6: delete lines 6 to 14. ✓

18 ~~1080.~~ Page 847, line 2: after that line insert:

19 **"SECTION 2245dm.** 77.524 of the statutes is created to read:

20 **77.524 Seller and 3rd-party liability. (1)** In this subsection:

21 (a) "Certified automated system" means software that is certified jointly by the
22 states that are signatories to the agreement, as defined in s. 77.65 (2) (a), and that
23 is used to calculate the sales tax and use tax imposed under this subchapter and

1 subch. V on a transaction by each appropriate jurisdiction, to determine the amount
2 of tax to remit to the appropriate state, and to maintain a record of the transaction.

3 (b) “Certified service provider” means an agent that is certified jointly by the
4 states that are signatories to the agreement, as defined in s. 77.65 (2) (a), and that
5 performs all of a seller’s sales tax and use tax functions related to the seller’s retail
6 sales.

7 (c) “Seller” has the meaning given in s. 77.65 (2) (e).

8 (2) A certified service provider is the agent of the seller with whom the certified
9 service provider has contracted and is liable for the sales and use taxes that are due
10 the state on all sales transactions that the provider processes for a seller, except as
11 provided in sub. (3).

12 (3) A seller that contracts with a certified service provider is not liable for sales
13 and use taxes that are due the state on transactions that the provider processed,
14 unless the seller has misrepresented the type of items that the seller sells or has
15 committed fraud. The seller is subject to an audit on transactions that the certified
16 service provider processed only if there is probable cause to believe that the seller has
17 committed fraud or made a material misrepresentation. The seller is subject to an
18 audit on transactions that the certified service provider does not process. The states
19 that are signatories to the agreement, as defined in s. 77.65 (2) (a), may jointly check
20 the seller’s business system and review the seller’s business procedures to determine
21 if the certified service provider’s system is functioning properly and to determine the
22 extent to which the seller’s transactions are being processed by the certified service
23 provider.

24 (4) A person that provides a certified automated system is responsible for the
25 system’s proper functioning and is liable to this state for tax underpayments that are

1 attributable to errors in the system's functioning. A seller that uses a certified
2 automated system is responsible and liable to this state for reporting and remitting
3 sales and use tax.

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4 (5) A seller that has a proprietary system for determining the amount of tax
5 that is due on transactions and that has signed an agreement with the states that
6 are signatories to the agreement, as defined in 77.65 (2) (a), establishing a
7 performance standard for the system is liable for the system's failure to meet the
8 performance standard.".

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9 **1081.** Page 847, line 15: after that line insert:

10 "SECTION 2246p. 77.65 of the statutes is created to read:

11 **77.65 Uniform sales and use tax administration.** (1) SHORT TITLE. This
12 section shall be known as the "Uniform Sales and Use Tax Administration Act."

13 (2) DEFINITIONS. In this section:

14 (a) "Agreement" means the streamlined sales and use tax agreement.

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

16 (c) "Person" means an individual, trust, estate, fiduciary, partnership, limited
17 liability company, limited liability partnership, corporation, or any other legal entity.

18 (d) "Sales tax" means the tax imposed under ss. 77.52, 77.57, and 77.71 (1).

19 (e) "Seller" means any person who sells, leases, or rents personal property or
20 services.

21 (f) "State" means any state of the United States and the District of Columbia.

22 (g) "Use tax" means the tax imposed under ss. 77.53 and 77.71 (2), (3), and (4).

23 (3) DEPARTMENT AUTHORITY. The department may enter into the agreement to
24 simplify and modernize sales tax and use tax administration in order to