

1 69.18 (1) (c) A hospital ~~or~~, a nursing home, as defined in s. 50.01 (3), or a hospice,
2 as defined in s. 50.90 (1), which is the place of death of a person may prepare a
3 certificate of death for the person and give the certificate to the person who moves
4 the corpse under par. (a).

5 *~~0426/4.23~~* SECTION 2079. 69.18 (1) (d) of the statutes is amended to read:

6 69.18 (1) (d) A hospital ~~or~~, nursing home, or hospice, as defined in s. 50.90 (1)
7 (c), may not release a corpse to any person under par. (a) unless the person presents
8 a notice of removal on a form prescribed by the state registrar, in duplicate, to the
9 administrator of the hospital ~~or~~, nursing home, or hospice. The administrator shall
10 retain one copy and forward the other copy to the local registrar of the registration
11 district in which the hospital ~~or~~, nursing home, or hospice is located.

12 *~~0426/4.24~~* SECTION 2080. 69.18 (1m) of the statutes is created to read:

13 69.18 (1m) FORMAT. Beginning on January 1, 2003, a certificate of death shall
14 consist of the following parts:

15 (a) Fact-of-death information, which shall include all of the following:

16 1. The name and other identifiers of the decedent, including the decedent's
17 social security number, if any.

18 2. The date, time, and place that the decedent was pronounced dead.

19 3. The manner of the decedent's death.

20 4. The identity of the person certifying the death.

21 5. The dates of certification and filing of the certificate of death.

22 (b) Extended fact-of-death information, which includes all of the following:

23 1. All information under par. (a).

24 2. Information on final disposition and cause of death.

25 3. Injury-related data.

1 (c) Statistical–use–only information, which includes all of the following:

2 1. All information other than that under par. (b) that is collected on the
3 standard death record form recommended by the federal agency responsible for
4 national vital statistics.

5 2. Other data, as directed by the state registrar, including race, educational
6 background, and health risk behavior.

7 ~~*-0426/4.25*~~ SECTION 2081. 69.18 (2) (a) of the statutes is amended to read:

8 69.18 (2) (a) On the form for a certificate of death prescribed by the state
9 registrar under sub. (1) (b), the state registrar shall provide for a separate medical
10 certification section to be completed under this subsection.

11 ~~*-0426/4.26*~~ SECTION 2082. 69.18 (2) (d) 1. of the statutes is amended to read:

12 69.18 (2) (d) 1. Except as provided under par. (e), if a death is the subject of a
13 coroner's or medical examiner's determination under s. 979.01 or 979.03, the coroner
14 or medical examiner or a physician supervised by a coroner or medical examiner in
15 the county where the event which caused the death occurred shall complete and sign
16 the medical certification ~~part of the death certificate~~ for the death and mail the death
17 certificate within 5 days after the pronouncement of death or present the certificate
18 to the person responsible for filing the death certificate under sub. (1) within 6 days
19 after the pronouncement of death.

20 ~~*-0426/4.27*~~ SECTION 2083. 69.18 (2) (d) 2. of the statutes is amended to read:

21 69.18 (2) (d) 2. Except as provided under par. (e), if the decedent was not under
22 the care of a physician for the illness or condition from which the person died, the
23 coroner or medical examiner, or a physician supervised by a coroner or medical
24 examiner, in the county of the place of death shall complete and sign the medical
25 certification ~~part of the death certificate~~ for the death and mail the death certificate

1 within 5 days after the pronouncement of death or present the certificate to the
2 person responsible for filing the death certificate under sub. (1) within 6 days after
3 the pronouncement of death.

4 ***-0426/4.29* SECTION 2085.** 69.20 (2) (a) of the statutes is renumbered 69.20
5 (2) (a) (intro.) and amended to read:

6 69.20 (2) (a) (intro.) Except as provided under sub. (3), information in the part
7 of a ~~birth~~ certificate, of birth or divorce or annulment or a marriage document or
8 divorce report that is designated on the form as being collected for statistical or
9 medical and statistical use only and information in the part of a death certificate that
10 is designated on the form as being collected as statistical-use-only information
11 under s. 69.18 (1m) (c) may not be disclosed to any person except the subject
12 following:

13 1. The subject of the information, or, if the subject is a minor, ~~to~~ his or her parent
14 or guardian.

15 ***-0426/4.30* SECTION 2086.** 69.20 (2) (a) 2. of the statutes is created to read:

16 69.20 (2) (a) 2. For a certificate of death, any of the persons specified under s.
17 69.18 (4) (a) 1. to 6. or an individual who is authorized in writing by one of the persons.

18 ***-0426/4.31* SECTION 2087.** 69.20 (2) (c) of the statutes is created to read:

19 69.20 (2) (c) Except as provided under sub. (3), until 50 years after a decedent's
20 date of death, the state registrar and a local registrar may not permit inspection of
21 or disclose information contained in the portion under s. 69.18 (1m) (b) 2. and 3. of
22 the certificate of death to anyone except to a person specified under sub. (1), or to a
23 direct descendent of the decedent.

24 ***-0426/4.32* SECTION 2088.** 69.20 (3) (e) of the statutes is repealed and
25 recreated to read:

1 69.20 (3) (e) Public use indexes of certificates of birth, death, or divorce or
2 annulment, or marriage documents that are filed in the system of vital statistics at
3 the state or local level are accessible only by inspection at the office of the state
4 registrar or of a local registrar and may not be copied or reproduced except as follows:

5 1. a. Certificate of birth index information may be copied or reproduced for the
6 public only after 100 years have elapsed from the year in which the birth occurred.
7 No information in the index that has been impounded under s. 69.15 may be released.

8 b. Subdivision 1. a. does not apply to certificate of birth indexes of events that
9 occurred before October 1, 1907.

10 2. Indexes of certificates of death or divorce or annulment may be copied or
11 reproduced for the public after 24 months have elapsed from the year in which the
12 event occurred.

13 3. Beginning January 1, 2003, any information that is obtained from an index
14 under subd. 1. or 2. and that is released shall contain the following statement: "This
15 information is not a legal vital record index. Inclusion of any information does not
16 constitute legal verification of the fact of the event."

17 *~~0426/4.33~~* SECTION 2089. 69.20 (4) of the statutes is amended to read:

18 69.20 (4) The Under procedures that are promulgated by rule, the state
19 registrar and every local registrar shall protect vital records from mutilation,
20 alteration ~~or~~, theft, or fraudulent use and shall protect the privacy rights of
21 registrants and their families by strictly controlling direct access to any vital record
22 filed or registered in paper form ~~through procedures promulgated by rule.~~

23 *~~0426/4.34~~* SECTION 2090. 69.21 (1) (a) 2. b. of the statutes is amended to
24 read:

1 69.21 (1) (a) 2. b. Any information of the part of a ~~birth~~ certificate, of birth,
2 death, or divorce or annulment or a marriage document or divorce report, the
3 disclosure of which is limited under s. 69.20 (2) (a) and (c), unless the requester is the
4 subject of the information or, for a decedent, unless the requester is specified in s.
5 69.20 (2) (a) 2.

6 *~~0426/4.35~~* SECTION 2091. 69.21 (1) (b) 4. of the statutes is amended to read:

7 69.21 (1) (b) 4. ~~Any~~ A copy of a death certificate issued under par. (a) for a death
8 that occurred before January 1, 2003, shall include, ~~without limitation due to~~
9 ~~enumeration,~~ the name, sex, date and place of death, age or birth date, cause and
10 manner of death, and social security number, if any, of the decedent, and the file
11 number and the file date of the certificate, except that a requester may, upon request,
12 obtain a copy that does not include the cause of death.

13 *~~0426/4.36~~* SECTION 2092. 69.21 (1) (b) 5. of the statutes is created to read:

14 69.21 (1) (b) 5. A copy of a death certificate issued under par. (a) for a death that
15 occurs after December 31, 2002, shall be on a form that contains only ~~fact-of-death~~
16 information specified in s. 69.18 (1m) (a), except that a requester may, upon request,
17 obtain a form that contains extended ~~fact-of-death~~ information specified in s. 69.18
18 (1m) (b).

19 *~~0426/4.37~~* SECTION 2093. 69.22 (1) (intro.) of the statutes is amended to
20 read:

21 69.22 (1) (intro.) The Except as provided in subs. (6) and (7), the state registrar
22 and any local registrar acting under this subchapter shall collect the following fees:

23 *~~0426/4.38~~* SECTION 2094. 69.22 (1) (a) of the statutes is amended to read:

1 69.22 (1) (a) Except as provided under par. (c), \$7 for issuing one certified copy
2 of a vital record and \$2 ~~\$3~~ for any additional certified copy of the same vital record
3 issued at the same time.

4 ***b0386/2.2* SECTION 2095g.** 69.22 (1) (b) of the statutes is repealed and
5 recreated to read:

6 69.22 (1) (b) Except as provided under par. (c), all of the following:

7 1. For issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a)
8 or (b) for an event that occurred before 1930 or for verifying information about the
9 event submitted by an requester without issuance of a copy, \$3, and \$1 for any
10 additional copy of the same vital record issued at the same time.

11 2. For issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a)
12 or (b) for an event that occurs after December 31, 1929, or for verifying information
13 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
14 any additional copy of the same vital record issued at the same time.

15 ***b0386/2.2* SECTION 2095h.** 69.22 (1) (c) of the statutes is renumbered 69.22
16 (1) (c) 1. and amended to read:

17 69.22 (1) (c) 1. Twelve dollars for issuing ~~a- an uncertified copy of a birth~~
18 certificate for a birth that occurred after December 31, 1929, or a certified copy of a
19 birth certificate, \$7 of which shall be forwarded to the state treasurer as provided in
20 sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h); and \$3
21 for issuing any additional certified or uncertified copy of the same birth certificate
22 issued at the same time.

23 ***b0386/2.2* SECTION 2095i.** 69.22 (1) (c) 2. of the statutes is created to read:

1 69.22 (1) (c) 2. Three dollars for issuing an uncertified copy of a birth certificate
2 for a birth that occurred before 1930, and \$1 for any additional uncertified copy of
3 the same birth certificate issued at the same time.

4 *~~0426/4.40~~* SECTION 2096. 69.22 (1) (d) of the statutes is created to read:

5 69.22 (1) (d) In addition to other fees under this subchapter, \$10 for expedited
6 service in issuing a vital record.

7 *~~b0386/2.3~~* SECTION 2096c. 69.22 (1m) of the statutes is amended to read:

8 69.22 (1m) The state registrar and any local registrar acting under this
9 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
10 1. is charged that is issued during a calendar quarter, forward to the state treasurer
11 the amount for deposit in the appropriations under s. 20.433 (1) (g) and (h) the
12 amounts specified in sub. (1) (c) for each copy of a birth certificate issued during a
13 calendar quarter by the 15th day of the first month following the end of the calendar
14 quarter.

15 *~~0426/4.41~~* SECTION 2097. 69.22 (5) (a) 2. of the statutes is amended to read:

16 69.22 (5) (a) 2. Making alterations any change ordered by a court under s. 69.12
17 (3) or 69.15 (4) (a).

18 *~~0426/4.42~~* SECTION 2098. 69.22 (5) (a) 3. of the statutes is amended to read:

19 69.22 (5) (a) 3. Making alterations any change in a birth certificate under s.
20 69.15 (3) ~~or (3m)~~.

21 *~~0426/4.43~~* SECTION 2099. 69.22 (5) (b) 1. of the statutes is amended to read:

22 69.22 (5) (b) 1. Any new vital record registered under s. 69.12 (4), 69.14 (2) (b)
23 ~~6.~~, 69.15 (1), (2), (3) ~~or (4)~~ (3m), (4) (b), or (6), 69.16 (2), or 69.19, or any corrected vital
24 record registered under s. 69.13.

25 *~~0426/4.44~~* SECTION 2100. 69.22 (6) of the statutes is amended to read:

1 69.22 (6) The state registrar may ~~provide free search and free~~ charge a
2 reasonable fee for providing searches of vital records and for providing copies of vital
3 records to state agencies for program use. The register of deeds may provide free
4 searches and free copies to agencies in his or her county at the direction of the county
5 board.

6 ***b2049/3.7* SECTION 2100m.** 69.22 (7) of the statutes is created to read:

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

16 ***-0426/4.45* SECTION 2101.** 69.24 (2) (b) of the statutes is amended to read:

17 69.24 (2) (b) ~~Willfully~~ Willfully and knowingly refuses to provide information
18 required under this subchapter for ~~a death certificate or for any part of a birth~~
19 certificate which is not designated as the part for statistical or medical and statistical
20 use or for a death certificate.

21 ***-2389/1.1* SECTION 2103.** 70.11 (9) of the statutes is amended to read:

22 70.11 (9) MEMORIALS. All memorial halls and the real estate upon which the
23 same are located, owned and occupied by any organization of United States war
24 veterans organized pursuant to act of congress and domesticated in this state
25 pursuant to the laws of this state, containing permanent memorial tablets with the

1 names of former residents of any given town, village, city or county who lost their
2 lives in the military or naval service of the state or the United States in any war
3 inscribed thereon, and all personal property owned by such organizations, and all
4 buildings erected, purchased or maintained by any county, city, town or village as
5 memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public
6 purposes shall not render them taxable, provided that all income derived therefrom
7 be used for the upkeep and maintenance thereof. Where such hall or building is used
8 in part for exempt purposes and in part for pecuniary profit, it shall be assessed for
9 taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

10 *b0305/2.1* SECTION 2103g. 70.11 (10) of the statutes is repealed.

11 *b0305/2.1* SECTION 2103k. 70.11 (12) (a) of the statutes is amended to read:

12 70.11 (12) (a) Property owned by units which are organized in this state of the
13 following organizations: the Salvation Army; the Boy Scouts of America; the Boys'
14 Clubs of America; the Girl Scouts or Camp Fire Girls; the Young Men's Christian
15 Association, not exceeding 40 acres for property that is located outside the limit of
16 any incorporated city or village and not exceeding 10 acres for property that is located
17 inside the limit of any incorporated city or village; the Young Women's Christian
18 Association, not exceeding 40 acres for property that is located outside the limit of
19 any incorporated city or village and not exceeding 10 acres for property that is located
20 inside the limit of any incorporated city or village; or any person as trustee for them
21 of property used for the purposes of those organizations, provided no pecuniary profit
22 results to any individual owner or member.

23 *-0546/2.1* SECTION 2104. 70.11 (21) (a) of the statutes is amended to read:

24 70.11 (21) (a) All property purchased or constructed as a waste treatment
25 facility used for the treatment of industrial wastes, as defined in s. 281.01 (5), or air

1 contaminants, as defined in s. 285.01 (1), but not for other wastes, as defined in s.
2 281.01 (7) and approved by the department of revenue, for the purpose of abating or
3 eliminating pollution of surface waters, the air, or waters of the state if that property
4 is not used to grow agricultural products for sale and, if the property's owner is taxed
5 under ch. 76, if the property is approved by the department of revenue. For the
6 purposes of this subsection, "industrial waste" also includes wood chips, sawdust,
7 and other wood residue from the paper and wood products manufacturing process
8 that can be used as fuel and would otherwise be considered superfluous, discarded,
9 or fugitive material. The department of natural resources and department of health
10 and family services shall make recommendations upon request to the department of
11 revenue regarding such property. All property purchased or upon which
12 construction began prior to July 31, 1975, shall be subject to s. 70.11 (21), 1973 stats.

13 ***-0546/2.2* SECTION 2105.** 70.11 (21) (c) of the statutes is amended to read:

14 70.11 (21) (c) A prerequisite to exemption under this subsection for owners who
15 are taxed under ch. 76 is the filing of a statement on forms prescribed by the
16 department of revenue with the department of revenue. This statement shall be filed
17 not later than January 15 of the year in which a new exemption is requested or in
18 which a waste treatment facility that has been granted an exemption is retired,
19 replaced, disposed of, moved to a new location, or sold.

20 ***-0546/2.3* SECTION 2106.** 70.11 (21) (d) of the statutes is amended to read:

21 70.11 (21) (d) The department of revenue shall allow an extension to February
22 ~~15; or, if the owner is subject to tax under ch. 76, to a date determined by the~~
23 ~~department by rule; of the due date for filing the report form required under par. (c)~~
24 if a written application for an extension, stating the reason for the request, is filed
25 with the department of revenue before January 15.

1 ***-0546/2.4* SECTION 2107.** 70.11 (21) (e) of the statutes is repealed.

2 ***-0546/2.5* SECTION 2108.** 70.11 (21) (f) of the statutes is amended to read:

3 70.11 (21) (f) If property about which a statement has been filed under par. (c)
4 is determined to be taxable, the owner may appeal that determination ~~to the tax~~
5 ~~appeals commission under s. 73.01 (5) (a), except that assessments under s. 76.07~~
6 ~~shall be appealed under s. 76.08 and except that assessments under s. 70.995 (5)~~
7 ~~shall be appealed under s. 70.995 (8).~~

8 ***b0468/1.1* SECTION 2108q.** 70.11 (39) of the statutes is amended to read:

9 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
10 under s. 70.35, mainframe computers, minicomputers, personal computers,
11 networked personal computers, servers, terminals, monitors, disk drives, electronic
12 peripheral equipment, tape drives, printers, basic operational programs, systems
13 software, and prewritten software and custom software. The exemption under this
14 subsection does not apply to automatic teller machines, custom software, fax
15 machines, copiers, equipment with embedded computerized components or
16 telephone systems, including equipment that is used to provide telecommunications
17 services, as defined in s. 76.80 (3). For the purposes of s. 79.095, the exemption under
18 this subsection does not apply to property that is otherwise exempt under this
19 chapter.

20 ***b2150/2.3* SECTION 2108s.** 70.11 (39m) of the statutes is created to read:

21 70.11 (39m) If the owner of the property fulfills the requirements under s.
22 70.35, cash registers and fax machines, excluding fax machines that are also copiers.

23 ***-1335/7.53* SECTION 2109.** 70.11 (41) of the statutes is created to read:

1 70.11 (41) FOX RIVER NAVIGATIONAL SYSTEM AUTHORITY. All property owned by
2 the Fox River Navigational System Authority, provided that use of the property is
3 primarily related to the purposes of the authority.

4 *~~0832/5.9~~* SECTION 2110. 70.11 (42) of the statutes is created to read:

5 70.11 (42) HUB FACILITY. (a) In this subsection:

6 1. “Air carrier company” means any person engaged in the business of
7 transportation in aircraft of persons or property for hire on regularly scheduled
8 flights. In this subdivision, “aircraft” has the meaning given in s. 76.02 (1).

9 2. “Hub facility” means any of the following:

10 a. A facility at an airport from which an air carrier company operated at least
11 45 common carrier departing flights each weekday in the prior year and from which
12 it transported passengers to at least 15 nonstop destinations, as defined by rule by
13 the department of revenue, or transported cargo to nonstop destinations, as defined
14 by rule by the department of revenue.

15 b. An airport or any combination of airports in this state from which an air
16 carrier company cumulatively operated at least 20 common carrier departing flights
17 each weekday in the prior year, if the air carrier company’s headquarters, as defined
18 by rule by the department of revenue, is in this state.

19 (b) Property owned by an air carrier company that operates a hub facility in this
20 state, if the property is used in the operation of the air carrier company.

21 *~~2389/1.2~~* SECTION 2111. 70.1105 of the statutes is renumbered 70.1105 (1).

22 *~~2389/1.3~~* SECTION 2112. 70.1105 (2) of the statutes is created to read:

23 70.1105 (2) Property, excluding land, that is owned or leased by a corporation
24 that provides services pursuant to 15 USC 79 to a light, heat, and power company,
25 as defined under s. 76.28 (1) (e), that is subject to taxation under s. 76.28 and that

1 is affiliated with the corporation shall be assessed for taxation at the portion of the
2 fair market value of the property that is not used to provide such services.

3 ***b1180/1.1* SECTION 2112m.** 70.111 (25) of the statutes is amended to read:

4 **70.111 (25) DIGITAL BROADCASTING EQUIPMENT.** Digital broadcasting equipment
5 owned and used by a radio station ~~or a~~ television station, ~~except that this subsection~~
6 ~~does not apply to digital broadcasting equipment that is owned and used by a~~ or cable
7 television system, as defined in s. ~~66.082~~ 66.0419 (2) (d).

8 ***-0544/3.1* SECTION 2113.** 70.112 (4) of the statutes is renumbered 70.112 (4)
9 (a) and amended to read:

10 **70.112 (4) (a)** All special property assessed under ss. 76.01 to 76.26 and
11 property of any light, heat, and power company taxed under s. 76.28, ~~telephone~~
12 ~~company~~, car line company, and electric cooperative association that is used and
13 useful in the operation of the business of such company or association. If a general
14 structure for which an exemption is sought under this section is used and useful in
15 part in the operation of any public utility assessed under ss. 76.01 to 76.26 or of the
16 business of any light, heat, and power company taxed under s. 76.28, ~~telephone~~
17 ~~company~~, car line company, or electric cooperative association and in part for
18 nonoperating purposes of the public utility or company or association, that general
19 structure shall be assessed for taxation under this chapter at the percentage of its
20 full market value that fairly measures and represents the extent of its use for
21 nonoperating purposes. Nothing provided in this ~~subsection~~ paragraph shall
22 exclude any real estate or any property which is separately accounted for under s.
23 196.59 from special assessments for local improvements under s. 66.0705.

24 ***-0544/3.2* SECTION 2114.** 70.112 (4) (b) of the statutes is created to read:

1 70.112 (4) (b) If real or tangible personal property is used more than 50%, as
2 determined by the department of revenue, in the operation of a telephone company
3 that is subject to the tax imposed under s. 76.81, the department of revenue shall
4 assess the property and that property shall be exempt from the general property
5 taxes imposed under this chapter. If real or tangible personal property is used less
6 than 50%, as determined by the department of revenue, in the operation of a
7 telephone company that is subject to the tax imposed under s. 76.81, the taxation
8 district in which the property is located shall assess the property and that property
9 shall be subject to the general property taxes imposed under this chapter.

10 ***b1281/1.1* SECTION 2114c.** 70.112 (5) of the statutes is amended to read:

11 70.112 (5) MOTOR VEHICLES, BICYCLES, SNOWMOBILES. Every automobile,
12 low-speed vehicle, motor bicycle, motor bus, motorcycle, motor truck, moped, road
13 tractor, school bus, snowmobile, truck tractor, or other similar motor vehicle, or
14 trailer or semitrailer used in connection therewith.

15 ***b2221/3.114* SECTION 2114gb.** 70.113 (1) (intro.) of the statutes is amended
16 to read:

17 70.113 (1) (intro.) As soon after April 20 of each year as is feasible the
18 department of natural resources shall pay to the city, village, or town treasurer all
19 of the following amounts from the following appropriations for each acre situated in
20 the municipality of ~~state forest lands, as defined in s. 28.02 (1)~~, state parks under s.
21 27.01 and state public shooting, trapping or fishing grounds and reserves or refuges
22 operated thereon, acquired at any time under s. 29.10, 1943 stats., s. 23.09 (2) (d) or
23 29.749 (1) or from the appropriations made by s. 20.866 (2) (tp) by the department
24 of natural resources or leased from the federal government by the department of
25 natural resources:

1 ***b2221/3.114* SECTION 2114gd.** 70.113 (1m) of the statutes is created to read:

2 70.113 (1m) As soon after April 20 of each year as is feasible, the department
3 of forestry shall pay to the city, village, or town treasurer all of the following amounts
4 from the following appropriations for each acre situated in the municipality that is
5 state forest land, as defined in s. 28.02 (1).

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

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

8 ***b2221/3.114* SECTION 2114ge.** 70.113 (2) (a) of the statutes is amended to
9 read:

10 70.113 (2) (a) Towns, cities or villages shall be paid for forest lands as defined
11 in s. 28.02 (1), state parks under s. 27.01, and other lands acquired under s. 23.09 (2)
12 (d), 23.27, 23.29, 23.293, 23.31, or 29.749 (1) located within such municipality and
13 acquired after June 30, 1969. Such payments shall be ~~made from the appropriation~~
14 ~~under s. 20.370 (5) (da) or (dq) and~~ remitted by the department of natural resources
15 or the department of forestry in the amounts certified by the department of revenue
16 according to par. (b).

17 ***b2221/3.114* SECTION 2114gf.** 70.114 (1) (a) of the statutes is repealed.

18 ***b2221/3.114* SECTION 2114gj.** 70.114 (1) (d) of the statutes is amended to
19 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 *b2221/3.114* 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 *b2221/3.114* 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 *b2221/3.114* SECTION 2114gn. 70.114 (4) (a) of the statutes is amended to
18 read:

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

23 (c) The amount to be paid under par. (a) or (b) shall be determined by
24 multiplying each parcel’s estimated value equated to the average level of assessment
25 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 ***b2221/3.114* 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 ***b0699/2.1* SECTION 2114m.** 70.32 (2) (c) 4. of the statutes is amended to read:

9 70.32 (2) (c) 4. “Swampland or wasteland” means bog_s; marsh_s; lowland brush_s;
10 uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a
11 final map under s. 23.32; undeveloped land that is not classified under this
12 subsection as agricultural or as productive forest land and that is part of a parcel that
13 is designated as managed forest land under subch. VI of ch. 77; or other
14 nonproductive lands not otherwise classified under this subsection.

15 ***b2150/2.4* SECTION 2114p.** 70.35 (1) of the statutes is amended to read:

16 70.35 (1) To determine the amount and value of any personal property for
17 which any person, firm or corporation should be assessed, any assessor may examine
18 such person or the managing agent or officer of any firm or corporation under oath
19 as to all such items of personal property, the taxable value thereof as defined in s.
20 70.34 if the property is taxable and the fair market value if the property is exempt
21 under s. 70.11 (39) or (39m). In the alternative the assessor may require such person,
22 firm or corporation to submit a return of such personal property and of the taxable
23 value thereof. There shall be annexed to such return the declaration of such person
24 or of the managing agent or officer of such firm or corporation that the statements
25 therein contained are true.

1 ***b2150/2.4* SECTION 2114q.** 70.35 (2) of the statutes is amended to read:

2 70.35 (2) The return shall be made and all the information therein requested
3 given by such person on a form prescribed by the assessor with the approval of the
4 department of revenue which shall provide suitable schedules for such information
5 bearing on value as the department deems necessary to enable the assessor to
6 determine the true cash value of the taxable personal property, and of the personal
7 property that is exempt under s. 70.11 (39) and (39m), that is owned or in the
8 possession of such person on January 1 as provided in s. 70.10. The return may
9 contain methods of deriving assessable values from book values and for the
10 conversion of book values to present values, and a statement as to the accounting
11 method used. No person shall be required to take detailed physical inventory for the
12 purpose of making the return required by this section.

13 ***b2150/2.4* SECTION 2114s.** 70.36 (1m) of the statutes is amended to read:

14 70.36 (1m) Any person, firm or corporation that fails to include information on
15 property that is exempt under s. 70.11 (39) and (39m) on the report under s. 70.35
16 shall forfeit \$10 for every \$100 or major fraction thereof that is not reported.

17 ***-0401/1.2* SECTION 2115.** 70.425 of the statutes is repealed.

18 ***b2221/3.115* SECTION 2115m.** 70.58 of the statutes is amended to read:

19 **70.58 Forestation state tax.** There is levied an annual tax of two-tenths of
20 one mill for each dollar of the assessed valuation of the property of the state as
21 determined by the department of revenue under s. 70.57, for the purpose of
22 acquiring, preserving and developing the forests of the state and for the purpose of
23 forest crop law and county forest law administration and aid payments, for grants
24 to forestry cooperatives under s. 36.56, and for the acquisition, purchase and
25 development of forests described under s. ~~25.29 (7) (a)~~ 25.28 (3) (am) and (b), the

1 proceeds of the tax to be paid into the ~~conservation~~ forestry fund. The tax shall not
2 be levied in any year in which general funds are appropriated for the purposes
3 specified in this section, equal to or in excess of the amount which the tax would
4 produce.

5 ***-0925/1.1* SECTION 2119.** 70.73 (1m) of the statutes is created to read:

6 70.73 (1m) AFTER BOARD OF REVIEW. If a town, village, or city clerk or treasurer
7 discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after
8 the board of review has adjourned for the year under s. 70.47 (4), the clerk or
9 treasurer shall correct the assessment roll before calculating the property taxes that
10 are due on the property related to the error and notify the department of revenue of
11 the correction under s. 74.41 (1).

12 ***-0543/3.5* SECTION 2120.** 70.995 (5) of the statutes is amended to read:

13 70.995 (5) ~~Commencing January 1, 1974, and annually thereafter, the~~ The
14 department of revenue shall assess all property of manufacturing establishments
15 included under subs. (1) and (2) as of the close of January 1 of each year, if on or before
16 March 1 of that year the department has classified the property as manufacturing
17 or the owner of the property has requested, in writing, that the department make
18 such a classification and the department later does so. A change in ownership,
19 location, or name of the manufacturing establishment does not necessitate a new
20 request. In assessing lands from which metalliferous minerals are being extracted
21 and valued for purposes of the tax under s. 70.375, the value of the metalliferous
22 mineral content of such lands shall be excluded.

23 ***-0543/3.6* SECTION 2121.** 70.995 (6) of the statutes is amended to read:

24 70.995 (6) Prior to February 15 of each year the department of revenue shall
25 notify each municipal assessor of the manufacturing property within the taxation

1 district that, as of that date, will be assessed by the department during the current
2 assessment year.

3 ***-0543/3.7* SECTION 2122.** 70.995 (8) (b) of the statutes is renumbered 70.995
4 (8) (b) 1. and amended to read:

5 70.995 (8) (b) 1. The department of revenue shall annually notify each
6 manufacturer assessed under this section and the municipality in which the
7 manufacturing property is located of the full value of all real and personal property
8 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
9 class mail. In addition, the notice shall specify that objections to valuation, amount,
10 or taxability must be filed with the state board of assessors within 60 days of issuance
11 of the notice of assessment, that objections to a change from assessment under this
12 section to assessment under s. 70.32 (1) must be filed within 60 days after receipt of
13 the notice, that the fee under par. (c) 1, or (d) must be paid and that the objection is
14 not filed until the fee is paid. A statement shall be attached to the assessment roll
15 indicating that the notices required by this section have been mailed and failure to
16 receive the notice does not affect the validity of the assessments, the resulting tax
17 on real or personal property, the procedures of the tax appeals commission or of the
18 state board of assessors, or the enforcement of delinquent taxes by statutory means.

19 ***-0543/3.8* SECTION 2123.** 70.995 (8) (b) 2. of the statutes is created to read:

20 70.995 (8) (b) 2. If a municipality files an objection to the amount, valuation,
21 taxability, or change from assessment under this section and the person assessed
22 does not file an objection, the person assessed may file an appeal within 15 days after
23 the municipality's objection is filed.

24 ***-0543/3.9* SECTION 2124.** 70.995 (8) (c) of the statutes is renumbered 70.995
25 (8) (c) 1. and amended to read:

1 70.995 (8) (c) 1. All objections to the amount, valuation, taxability, or change
2 from assessment under this section to assessment under s. 70.32 (1) of property shall
3 be first made in writing on a form prescribed by the department of revenue and that
4 specifies that the objector shall set forth the reasons for the objection, the objector's
5 estimate of the correct assessment, and the basis under s. 70.32 (1) for the objector's
6 estimate of the correct assessment. An objection shall be filed with the state board
7 of assessors within the time prescribed in par. (b) 1. A \$45 fee shall be paid when the
8 objection is filed unless a fee has been paid in respect to the same piece of property
9 and that appeal has not been finally adjudicated. The objection is not filed until the
10 fee is paid. Neither the state board of assessors nor the tax appeals commission may
11 waive the requirement that objections be in writing. Persons who own land and
12 improvements to that land may object to the aggregate value of that land and
13 improvements to that land, but no person who owns land and improvements to that
14 land may object only to the valuation of that land or only to the valuation of
15 improvements to that land.

16 ***-0543/3.10*** SECTION 2125. 70.995 (8) (c) 2. of the statutes is created to read:

17 70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file
18 supplemental information to support the manufacturer's objection within 60 days
19 from the date the objection is filed. The state board of assessors shall notify the
20 municipality in which the manufacturer's property is located of supplemental
21 information filed by the manufacturer under this subdivision, if the municipality has
22 filed an appeal related to the objection.

23 ***-0543/3.11*** SECTION 2126. 70.995 (8) (d) of the statutes is amended to read:

24 70.995 (8) (d) A municipality may file an objection with the state board of
25 assessors to the amount, valuation, or taxability under this section or to the change

1 from assessment under this section to assessment under s. 70.32 (1) of a specific
2 property having a situs in the municipality, whether or not the owner of the specific
3 property in question has filed an objection. Objection shall be made on a form
4 prescribed by the department and filed with the board within 60 days of the date of
5 the issuance of the assessment in question. If the person assessed files an objection
6 and the municipality affected does not file an objection, the municipality affected
7 may file an appeal to that objection within 15 days after the person's objection is filed.
8 A \$45 filing fee shall be paid when the objection is filed unless a fee has been paid
9 in respect to the same piece of property and that appeal has not been finally
10 adjudicated. The objection is not filed until the fee is paid. The board shall forthwith
11 notify the person assessed of the objection filed by the municipality.

12 *~~0543/3.12~~* SECTION 2127. 70.995 (8) (dm) of the statutes is amended to read:

13 70.995 (8) (dm) The department shall refund filing fees paid under par. (c) 1.
14 or (d) if the appeal in respect to the fee is denied because of lack of jurisdiction.

15 *~~0543/3.13~~* SECTION 2128. 70.995 (12) (a) of the statutes is amended to read:

16 70.995 (12) (a) The department of revenue shall prescribe a standard
17 manufacturing property report form that shall be submitted annually for each real
18 estate parcel and each personal property account on or before March 1 by all
19 manufacturers whose property is assessed under this section. The report form shall
20 contain all information considered necessary by the department and shall include,
21 without limitation, income and operating statements, fixed asset schedules and a
22 report of new construction or demolition. Failure to submit the report shall result
23 in denial of any right of redetermination by the state board of assessors or the tax
24 appeals commission. If any property is omitted or understated in the assessment roll
25 in any of the next 5 previous years, the assessor shall enter the value of the omitted

1 or understated property once for each previous year of the omission or
2 understatement. ~~The assessor shall designate each additional entry as omitted or~~
3 ~~understated for the year of omission or understatement.~~ The assessor shall affix a
4 just valuation to each entry for a former year as it should have been assessed
5 according to the assessor's best judgment. Taxes shall be apportioned and collected
6 on the tax roll for each entry, on the basis of the net tax rate for the year of the
7 omission, taking into account credits under s. 79.10, ~~and.~~ In the case of omitted
8 property, interest shall be added at the rate of 0.0267% per day for the period of time
9 between the date when the form is required to be submitted and the date when the
10 assessor affixes the just valuation. In the case of underpayments determined after
11 an objection under s. 70.995 (8) (d), interest shall be added at the average annual
12 discount interest rate determined by the last auction of 6-month U.S. treasury bills
13 before the objection per day for the period of time between the date when the tax was
14 due and the date when it is paid.

15 *~~0543/3.14~~* SECTION 2129. 70.995 (12) (b) of the statutes is amended to read:

16 70.995 (12) (b) The department of revenue shall allow an extension to April 1
17 of the due date for filing the report forms required under par. (a) if a written
18 application for an extension, stating the reason for the request, is filed with the
19 department ~~on or~~ before March 1.

20 *~~0543/3.15~~* SECTION 2130. 70.995 (12) (c) of the statutes is amended to read:

21 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable
22 cause, if a taxpayer fails to file any form required under par. (a) for property that the
23 department of revenue assessed during the previous year by the due date or by any
24 extension of the due date that has been granted, the taxpayer shall pay to the
25 department of revenue a penalty of ~~the greater of \$10 or 0.05% of the previous year's~~

1 full value assessment not to exceed \$1,000. If the form required under par. (a) for
2 property that the department of revenue assessed during the previous year is not
3 filed within 30 days after the due date or within 30 days after any extension, the
4 taxpayer shall pay to the department of revenue a 2nd penalty of the greater of \$10
5 or 0.05% of the previous year's full value assessment not to exceed \$1,000 \$25 if the
6 form is filed 1 to 10 days late; \$50 or 0.05% of the previous year's assessment,
7 whichever is greater, but not more than \$250, if the form is filed 11 to 30 days late;
8 and \$100 or 0.1% of the previous year's assessment, whichever is greater, but not
9 more than \$750, if the form is filed more than 30 days late. Penalties are due 30 days
10 after they are assessed and are delinquent if not paid on or before that date. The
11 department may refund all or part of any penalty it assesses under this paragraph
12 if it finds reasonable grounds for late filing.

13 *b2150/2.5* SECTION 2130b. 70.995 (12r) of the statutes is amended to read:

14 70.995 (12r) The department of revenue shall calculate the value of property
15 that is used in manufacturing, as defined in this section, and that is exempt under
16 s. 70.11 (39) and (39m).

17 *b0685/1.1* SECTION 2130d. 71.01 (6) (g) of the statutes is repealed.

18 *b0685/1.1* SECTION 2130db. 71.01 (6) (h) of the statutes is amended to read:

19 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before
20 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear
21 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
22 Internal Revenue Code as amended to December 31, 1992, excluding sections 103,
23 104, and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections
24 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103-66, P.L.
25 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L.

1 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
2 106–554, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
3 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.
4 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
5 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113,
6 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 104–188, excluding section 1311
7 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554,
8 excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue Code applies
9 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
10 federal Internal Revenue Code enacted after December 31, 1992, do not apply to this
11 paragraph with respect to taxable years beginning after December 31, 1992, and
12 before January 1, 1994, except that changes to the Internal Revenue Code made by
13 P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
14 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
15 and 165 of P.L. 106–554, and changes that indirectly affect the provisions applicable
16 to this subchapter made by P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding
17 section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
18 106–554 excluding sections 162 and 165 of P.L. 106–554, apply for Wisconsin
19 purposes at the same time as for federal purposes.

20 ***b0685/1.1* SECTION 2130dd.** 71.01 (6) (i) of the statutes is amended to read:

21 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
22 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear
23 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
24 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
25 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203

1 (d), and 13215 of P.L. 103–66 and as amended by P.L. 103–296, P.L. 103–337, P.L.
2 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
3 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
4 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
5 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
6 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90,
7 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
8 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203
9 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7,
10 excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L.
11 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
12 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal
13 Revenue Code applies for Wisconsin purposes at the same time as for federal
14 purposes. Amendments to the federal Internal Revenue Code enacted after
15 December 31, 1993, do not apply to this paragraph with respect to taxable years
16 beginning after December 31, 1993, and before January 1, 1995, except that
17 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
18 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
19 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
20 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
21 and changes that indirectly affect the provisions applicable to this subchapter made
22 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
23 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.
24 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding

1 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
2 as for federal purposes.

3 ***b0685/1.1* SECTION 2130df.** 71.01 (6) (j) of the statutes is amended to read:

4 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
5 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear
6 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
7 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
8 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–117, P.L. 104–188,
10 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
11 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
12 sections 162 and 165 of P.L. 106–554, and as indirectly affected by P.L. 99–514, P.L.
13 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
14 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and
15 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
17 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections
18 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34,
19 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
20 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes at the
21 same time as for federal purposes. Amendments to the federal Internal Revenue
22 Code enacted after December 31, 1994, do not apply to this paragraph with respect
23 to taxable years beginning after December 31, 1994, and before January 1, 1996,
24 except that changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–117,
25 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.

1 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
2 106-554, excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly
3 affect the provisions applicable to this subchapter made by P.L. 104-7, P.L. 104-117,
4 P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
5 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
6 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin
7 purposes at the same time as for federal purposes.

8 *b0685/1.1* SECTION 2130dh. 71.01 (6) (k) of the statutes is amended to read:
9 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
10 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
11 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
12 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,
13 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
14 13203 (d) of P.L. 103-66, and as amended by P.L. 104-117, P.L. 104-188, excluding
15 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
16 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105 277, and P.L.
17 106-554, excluding sections 162 and 165 of P.L. 106-554, and as indirectly affected
18 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
19 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding
20 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,
21 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
22 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,
23 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
24 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
25 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue

1 Code applies for Wisconsin purposes at the same time as for federal purposes.
2 Amendments to the federal Internal Revenue Code enacted after
3 December 31, 1995, do not apply to this paragraph with respect to taxable years
4 beginning after December 31, 1995, and before January 1, 1997, except that
5 changes to the Internal Revenue Code made by P.L. 104–117, P.L. 104–188, excluding
6 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
7 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 ~~and~~, P.L. 105–277, and P.L.
8 106–554, excluding sections 162 and 165 of P.L. 106–554, and changes that indirectly
9 affect the provisions applicable to this subchapter made by P.L. 104–117, P.L.
10 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
11 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 ~~and~~, P.L. 105–277,
12 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, apply for
13 Wisconsin purposes at the same time as for federal purposes.

14 *b0685/1.1* **SECTION 2130dj.** 71.01 (6) (L) of the statutes is amended to read:

15 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
16 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
17 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
18 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,
19 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
20 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104–188, and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277
22 ~~and~~, P.L. 106–36, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
23 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
24 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90,
25 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.

1 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
2 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
3 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
4 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
5 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections 162
6 and 165 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes
7 at the same time as for federal purposes. Amendments to the federal Internal
8 Revenue Code enacted after December 31, 1996, do not apply to this paragraph with
9 respect to taxable years beginning after December 31, 1996, and before
10 January 1, 1998, except that changes to the Internal Revenue Code made by P.L.
11 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554,
12 excluding sections 162 and 165 of P.L. 106–554, and changes that indirectly affect the
13 provisions applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L.
14 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections 162
15 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time as for federal
16 purposes.

17 *b0685/1.1* SECTION 2130dL. 71.01 (6) (m) of the statutes is amended to read:

18 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
19 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
20 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
21 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
22 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
23 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36
25 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and

1 P.L. 106-573, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,
2 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,
3 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
4 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
5 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
6 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
7 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
8 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
9 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The
10 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
11 purposes. Amendments to the federal Internal Revenue Code enacted after
12 December 31, 1997, do not apply to this paragraph with respect to taxable years
13 beginning after December 31, 1997, and before January 1, 1999, except that
14 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
15 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
16 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the
17 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
18 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
19 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin purposes at the same time
20 as for federal purposes.

21 ***b0685/1.1* SECTION 2130dn.** 71.01 (6) (n) of the statutes is amended to read:

22 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
23 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
24 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
25 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,

1 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
2 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L.
4 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as
5 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
6 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L.
7 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
8 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
10 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
11 (d) of P.L. 104–188, P.L. 104 191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
12 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–230,
13 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
14 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
15 purposes. Amendments to the federal Internal Revenue Code enacted after
16 December 31, 1998, do not apply to this paragraph with respect to taxable years
17 beginning after December 31, 1998, and before January 1, 2000, except that
18 changes to the Internal Revenue Code made by P.L. 106–36 and, P.L. 106–170, P.L.
19 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
20 106–573 and changes that indirectly affect the provisions applicable to this
21 subchapter made by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554,
22 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin
23 purposes at the same time as for federal purposes.

24 *b0685/1.1* SECTION 2130dp. 71.01 (6) (o) of the statutes is amended to read:

1 71.01 (6) (c) For taxable years that begin after December 31, 1999, and before
2 January 1, 2001, for natural persons and fiduciaries, except fiduciaries of nuclear
3 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
4 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
5 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
6 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104–188, and as amended by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding
8 sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as indirectly affected by
9 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
10 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
11 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
12 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
13 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
15 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
16 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–554,
17 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The Internal
18 Revenue Code applies for Wisconsin purposes at the same time as for federal
19 purposes. Amendments to the federal Internal Revenue Code enacted after
20 December 31, 1999, do not apply to this paragraph with respect to taxable years
21 beginning after December 31, 1999, and before January 1, 2001, except that changes
22 to the Internal Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–554,
23 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 and changes that
24 indirectly affect the provisions applicable to this subchapter made by P.L. 106–200,

1 P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
2 106–573 apply for Wisconsin purposes at the same time as for federal purposes.

3 ***b0685/1.1* SECTION 2130dr.** 71.01 (6) (p) of the statutes is created to read:

4 71.01 (6) (p) For taxable years that begin after December 31, 2000, for natural
5 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
6 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
7 as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.
8 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
9 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
10 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
11 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L.
12 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
13 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
14 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
15 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
16 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
17 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L.
18 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
19 106–573. The Internal Revenue Code applies for Wisconsin purposes at the same
20 time as for federal purposes. Amendments to the federal Internal Revenue Code
21 enacted after December 31, 2000, do not apply to this paragraph with respect to
22 taxable years beginning after December 31, 2000.

23 ***b0685/1.1* SECTION 2130dt.** 71.01 (7r) of the statutes is amended to read:

24 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
25 or depreciation, “Internal Revenue Code” means either the federal Internal Revenue

1 Code as amended to December 31, ~~1999~~ 2000, or the federal Internal Revenue Code
2 in effect for the taxable year for which the return is filed, except that property that,
3 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year
4 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
5 continue to be depreciated under the Internal Revenue Code as amended to
6 December 31, 1980.

7 ***b1790/3.1* SECTION 2142m.** 71.05 (1) (am) of the statutes is created to read:
8 71.05 (1) (am) *Military retirement systems.* All retirement payments, other
9 than surviving spouse benefits, received from the U.S. military employee retirement
10 system, to the extent that such payments are not exempt under par. (a).

11 ***b1790/3.1* SECTION 2142n.** 71.05 (1) (an) of the statutes is created to read:
12 71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments
13 received by an individual from the U.S. government that relate to the individual's
14 service with the coast guard, the commissioned corps of the national oceanic and
15 atmospheric administration, or the commissioned corps of the public health service,
16 to the extent that such payments are not exempt under par. (a) or (am).

17 ***-0667/5.1* SECTION 2143.** 71.05 (6) (a) 15. of the statutes is amended to read:
18 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
19 (2di), (2dj), (2dL), ~~(2dm), (2dr), (2ds), (2dx) and (3g), and (3s)~~ and not passed through
20 by a partnership, limited liability company, or tax-option corporation that has added
21 that amount to the partnership's, company's, or tax-option corporation's income
22 under s. 71.21 (4) or 71.34 (1) (g).

23 ***-0546/2.6* SECTION 2144.** 71.05 (11) (b) of the statutes is amended to read:
24 71.05 (11) (b) The cost of the following described property, less any federal
25 depreciation or amortization taken, may be deducted as a subtraction modification

1 or as subtraction modifications in the year or years in which paid or accrued,
2 dependent on the method of accounting employed: All property purchased or
3 constructed as a waste treatment facility utilized for the treatment of industrial
4 wastes, as defined in s. 281.01 (5), or air contaminants, as defined in s. 285.01 (1),
5 but not for other wastes, as defined in s. 281.01 (7) ~~and approved by the department~~
6 ~~of revenue under s. 70.11 (21) (a),~~ for the purpose of abating or eliminating pollution
7 of surface waters, the air, or waters of the state and, if the property's owner is taxed
8 under ch. 76, if the property is approved by the department of revenue. In case of
9 such election, appropriate add modifications shall be made in subsequent years to
10 reverse federal depreciation or amortization or to correct gain or loss on disposition.
11 This paragraph is intended to apply only to depreciable property except that where
12 wastes are disposed of through a lagoon process, lagooning costs and the cost of land
13 containing such lagoons may be treated as depreciable property for purposes of this
14 paragraph. In no event may any amount in excess of cost be deducted. Paragraph
15 (a) applies to all property purchased prior to July 31, 1975, or purchased and
16 constructed in fulfillment of a written construction contract or formal written bid,
17 which contract was entered into or which bid was made prior to July 31, 1975.

18 *~~1460/2.1~~* SECTION 2145. 71.06 (2e) of the statutes is amended to read:

19 71.06 (2e) BRACKET INDEXING. For taxable years beginning after
20 December 31, 1998, and before January 1, 2000, the maximum dollar amount in
21 each tax bracket, and the corresponding minimum dollar amount in the next bracket,
22 under subs. (1m) and (2) (c) and (d), and for taxable years beginning after
23 December 31, 1999, the maximum dollar amount in each tax bracket, and the
24 corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p),
25 and (2) (e), (f), (g), and (h), shall be increased each year by a percentage equal to the

1 percentage change between the U.S. consumer price index for all urban consumers,
2 U.S. city average, for the month of August of the previous year and the U.S. consumer
3 price index for all urban consumers, U.S. city average, for the month of August 1997,
4 as determined by the federal department of labor, except that for taxable years
5 beginning after December 31, 2000, and before January 1, 2002, the dollar amount
6 in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall
7 be increased ~~each year~~ by a percentage equal to the percentage change between the
8 U.S. consumer price index for all urban consumers, U.S. city average, for the month
9 of August of the previous year and the U.S. consumer price index for all urban
10 consumers, U.S. city average, for the month of August 1999, as determined by the
11 federal department of labor. Each amount that is revised under this subsection shall
12 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of
13 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased
14 to the next higher multiple of \$10. The department of revenue shall annually adjust
15 the changes in dollar amounts required under this subsection and incorporate the
16 changes into the income tax forms and instructions.

17 *b2196/3.1* SECTION 2145m. 71.07 (2di) (b) 1. of the statutes is amended to
18 read:

19 71.07 (2di) (b) 1. Except as provided in subd. 2., the credit, including any
20 credits carried over, may be offset only against the amount of the tax otherwise due
21 under this chapter attributable to income from the business operations of the
22 claimant in the development zone; except that a claimant in a development zone
23 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
24 against the amount of the tax otherwise due under this chapter attributable to all

1 of the claimant's income; and against the tax attributable to income from directly
2 related business operations of the claimant.

3 ***b2196/3.1* SECTION 2145p.** 71.07 (2di) (b) 3. of the statutes is amended to
4 read:

5 71.07 (2di) (b) 3. Partnerships, limited liability companies and tax-option
6 corporations may not claim the credit under this subsection, but the eligibility for,
7 and amount of, that credit shall be determined on the basis of their economic activity,
8 not that of their shareholders, partners or members. The corporation, partnership
9 or company shall compute the amount of the credit that may be claimed by each of
10 its shareholders, partners or members and shall provide that information to each of
11 its shareholders, partners or members. Partners, members of limited liability
12 companies and shareholders of tax-option corporations may claim the credit based
13 on the partnership's, company's or corporation's activities in proportion to their
14 ownership interest and may offset it against the tax attributable to their income from
15 the partnership's, company's or corporation's business operations in the
16 development zone; except that partners, members, and shareholders in a
17 development zone under s. 560.795 (1) (e) may offset the credit against the amount
18 of the tax attributable to their income from all of the partnership's, company's, or
19 corporation's business operations; and against the tax attributable to their income
20 from the partnership's, company's or corporation's directly related business
21 operations.

22 ***-0667/5.2* SECTION 2146.** 71.07 (2dm) of the statutes is created to read:

23 71.07 (2dm) DEVELOPMENT ZONE CAPITAL INVESTMENT CREDIT. (a) In this
24 subsection:

1 1. “Certified” means entitled under s. 560.795 (3) (a) 4. to claim tax benefits or
2 certified under s. 560.795 (5) or 560.798 (3).

3 2. “Claimant” means a person who files a claim under this subsection.

4 3. “Development zone” means a development opportunity zone under s. 560.795
5 (1) (e) and (f) or 560.798.

6 4. “Previously owned property” means real property that the claimant or a
7 related person owned during the 2 years prior to the department of commerce
8 designating the place where the property is located as a development zone and for
9 which the claimant may not deduct a loss from the sale of the property to, or an
10 exchange of the property with, the related person under section 267 of the Internal
11 Revenue Code, except that section 267 (b) of the Internal Revenue Code is modified
12 so that if the claimant owns any part of the property, rather than 50% ownership, the
13 claimant is subject to section 267 (a) (1) of the Internal Revenue Code for purposes
14 of this subsection.

15 (b) Subject to the limitations provided in this subsection and in s. 73.03 (35),
16 for any taxable year for which the claimant is certified, a claimant may claim as a
17 credit against the taxes imposed under s. 71.02 an amount that is equal to 3% of the
18 following:

- 19 1. The purchase price of depreciable, tangible personal property.
20 2. The amount expended to acquire, construct, rehabilitate, remodel, or repair
21 real property in a development zone.

22 (c) A claimant may claim the credit under par. (b) 1., if the tangible personal
23 property is purchased after the claimant is certified and the personal property is
24 used for at least 50% of its use in the claimant’s business at a location in a

1 development zone or, if the property is mobile, the property's base of operations for
2 at least 50% of its use is at a location in a development zone.

3 (d) A claimant may claim the credit under par. (b) 2. for an amount expended
4 to construct, rehabilitate, remodel, or repair real property, if the claimant began the
5 physical work of construction, rehabilitation, remodeling, or repair, or any
6 demolition or destruction in preparation for the physical work, after the place where
7 the property is located was designated a development zone, or if the completed
8 project is placed in service after the claimant is certified. In this paragraph, "physical
9 work" does not include preliminary activities such as planning, designing, securing
10 financing, researching, developing specifications, or stabilizing the property to
11 prevent deterioration.

12 (e) A claimant may claim the credit under par. (b) 2. for an amount expended
13 to acquire real property, if the property is not previously owned property and if the
14 claimant acquires the property after the place where the property is located was
15 designated a development zone, or if the completed project is placed in service after
16 the claimant is certified.

17 (f) No credit may be allowed under this subsection unless the claimant includes
18 with the claimant's return:

19 1. A copy of a verification from the department of commerce that the claimant
20 may claim tax benefits under s. 560.795 (3) (a) 4. or is certified under s. 560.795 (5)
21 or 560.798 (3).

22 2. A statement from the department of commerce verifying the purchase price
23 of the investment and verifying that the investment fulfills the requirements under
24 par. (b).

1 (g) In calculating the credit under par. (b) a claimant shall reduce the amount
2 expended to acquire property by a percentage equal to the percentage of the area of
3 the real property not used for the purposes for which the claimant is certified and
4 shall reduce the amount expended for other purposes by the amount expended on the
5 part of the property not used for the purposes for which the claimant is certified.

6 (h) The carry-over provisions of s. 71.28 (4) (e) and (f) as they relate to the credit
7 under s. 71.28 (4) relate to the credit under this subsection.

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

16 (i) Partnerships, limited liability companies, and tax-option corporations may
17 not claim the credit under this subsection, but the eligibility for, and the amount of,
18 that credit shall be determined on the basis of their economic activity, not that of their
19 shareholders, partners, or members. The corporation, partnership, or limited
20 liability company shall compute the amount of credit that may be claimed by each
21 of its shareholders, partners, or members and provide that information to its
22 shareholders, partners, or members. Partners, members of limited liability
23 companies, and shareholders of tax-option corporations may claim the credit based
24 on the partnership's, company's, or corporation's activities in proportion to their
25 ownership interest and may offset it against the tax attributable to their income from

1 the partnership's, company's, or corporation's business operations in the
2 development zone; except that partners, members, and shareholders in a
3 development zone under s. 560.795 (1) (e) may offset the credit against the amount
4 of the tax attributable to their income from all of the partnership's, company's, or
5 corporation's business operations; and against the tax attributable to their income
6 from the partnership's, company's, or corporation's directly related business
7 operations.

8 (j) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits
9 becomes ineligible for such tax benefits, or if a person's certification under s. 560.795
10 (5) or 560.798 (3) is revoked, that person may claim no credits under this subsection
11 for the taxable year that includes the day on which the person becomes ineligible for
12 tax benefits, the taxable year that includes the day on which the certification is
13 revoked, or succeeding taxable years, and that person may carry over no unused
14 credits from previous years to offset tax under this chapter for the taxable year that
15 includes the day on which the person becomes ineligible for tax benefits, the taxable
16 year that includes the day on which the certification is revoked, or succeeding taxable
17 years.

18 (k) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits
19 or certified under s. 560.795 (5) or 560.798 (3) ceases business operations in the
20 development zone during any of the taxable years that that zone exists, that person
21 may not carry over to any taxable year following the year during which operations
22 cease any unused credits from the taxable year during which operations cease or
23 from previous taxable years.

24 (L) Section 71.28 (4) (g) and (h) as it applies to the credit under s. 71.28 (4)
25 applies to the credit under this subsection.

1 ***b2195/1.6* SECTION 2146m.** 71.07 (2dx) (a) 2. of the statutes is amended to
2 read:

3 71.07 (2dx) (a) 2. “Development zone” means a development zone under s.
4 560.70, a development opportunity zone under s. 560.795 ~~or~~, an enterprise
5 development zone under s. 560.797, or an agricultural development zone under s.
6 560.798.

7 ***-0669/1.1* SECTION 2147.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

8 71.07 (2dx) (a) 5. “Member of a targeted group” means ~~a person under sub. (2dj)~~
9 ~~(am) 1.~~, a person who resides in an empowerment zone, or an enterprise community,
10 that the U.S. government designates, a person who is employed in an unsubsidized
11 job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin
12 works employment position, a person who is employed in a trial job, as defined in s.
13 49.141 (1) (n), ~~or~~ a person who is eligible for child care assistance under s. 49.155, a
14 person who is a vocational rehabilitation referral, an economically disadvantaged
15 youth, an economically disadvantaged veteran, a supplemental security income
16 recipient, a general assistance recipient, an economically disadvantaged ex-convict,
17 a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated
18 worker, as defined in 29 USC 2801 (9), or a food stamp recipient; if the person has
19 been certified in the manner under sub. (2dj) (am) 3. by a designated local agency,
20 as defined in sub. (2dj) (am) 2.

21 ***b2196/3.5* SECTION 2147k.** 71.07 (2dx) (b) (intro.) of the statutes is amended
22 to read:

23 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
24 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
25 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)

1 ~~or~~, 560.797 (4) or 560.798 (3), any person may claim as a credit against taxes imposed
2 on the person's income from the person's business activities in a development zone
3 the following amounts:

4 *b2196/3.5* SECTION 2147m. 71.07 (2dx) (be) of the statutes is created to read:

5 71.07 (2dx) (be) *Offset*. A claimant in a development zone under s. 560.795 (1)
6 (e) may offset any credits claimed under this subsection, including any credits
7 carried over, against the amount of the tax otherwise due under this subchapter
8 attributable to all of the claimant's income and against the tax attributable to income
9 from directly related business operations of the claimant.

10 *b2196/3.5* SECTION 2147p. 71.07 (2dx) (bg) of the statutes is created to read:

11 71.07 (2dx) (bg) *Other entities*. For claimants in a development zone under s.
12 560.795 (1) (e), 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 company shall compute the amount of the credit that may be claimed by each of
17 its shareholders, partners, or members and shall provide that information to each
18 of its shareholders, partners, or members. Partners, members of limited liability
19 companies, and shareholders of tax-option corporations may claim the credit based
20 on the partnership's, company's, or corporation's activities in proportion to their
21 ownership interest and may offset it against the tax attributable to their income from
22 all of the partnership's, company's, or corporation's business operations and against
23 the tax attributable to their income from the partnership's, company's, or
24 corporation's directly related business operations.

25 *b2195/1.7* SECTION 2147r. 71.07 (2dx) (c) of the statutes is amended to read:

1 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits
2 under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
3 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits
4 under this subsection for the taxable year that includes the day on which the
5 certification is revoked; the taxable year that includes the day on which the person
6 becomes ineligible for tax benefits; or succeeding taxable years and that person may
7 not carry over unused credits from previous years to offset tax under this chapter for
8 the taxable year that includes the day on which certification is revoked; the taxable
9 year that includes the day on which the person becomes ineligible for tax benefits;
10 or succeeding taxable years.

11 ***b2195/1.7* SECTION 2147t.** 71.07 (2dx) (d) of the statutes is amended to read:

12 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
13 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or
14 560.798 (3) for tax benefits ceases business operations in the development zone
15 during any of the taxable years that that zone exists, that person may not carry over
16 to any taxable year following the year during which operations cease any unused
17 credits from the taxable year during which operations cease or from previous taxable
18 years.

19 ***-1856/6.1* SECTION 2148.** 71.07 (3g) of the statutes is created to read:

20 71.07 (3g) TECHNOLOGY ZONES CREDIT. (a) Subject to the limitations under this
21 subsection and ss. 73.03 (35m) and 560.96, a business that is certified under s. 560.96
22 (3) may claim as a credit against the taxes imposed under s. 71.02 an amount equal
23 to the sum of the following, as established under s. 560.96 (3) (c):

24 1. The amount of real and personal property taxes imposed under s. 70.01 that
25 the business paid in the taxable year.

1 2. The amount of income and franchise taxes imposed under s. 71.02 that the
2 business paid in the taxable year.

3 3. The amount of sales and use taxes imposed under ss. 77.52, 77.53, and 77.71
4 that the business paid in the taxable year.

5 (b) The department of revenue shall notify the department of commerce of all
6 claims under this subsection.

7 (c) Section 71.28 (4) (e), (f), (g), and (h), as it applies to the credit under s. 71.28
8 (4), applies to the credit under par. (a).

9 (d) Partnerships, limited liability companies, and tax-option corporations may
10 not claim the credit under this subsection, but the eligibility for, and the amount of,
11 the credit are based on their payment of amounts under par. (a). A partnership,
12 limited liability company, or tax-option corporation shall compute the amount of
13 credit that each of its partners, members, or shareholders may claim and shall
14 provide that information to each of them. Partners, members of limited liability
15 companies, and shareholders of tax-option corporations may claim the credit in
16 proportion to their ownership interest.

17 ***b2160/2.3* SECTION 2148m.** 71.07 (5) (a) 10. of the statutes is created to read:

18 71.07 (5) (a) 10. Any amount claimed as a credit under sub. (9t).

19 ***-0659/1.1* SECTION 2149.** 71.07 (7) (b) of the statutes is amended to read:

20 71.07 (7) (b) If a resident individual, estate or trust pays a net income tax to
21 another state, that resident individual, estate or trust may credit the net tax paid to
22 that other state on that income against the net income tax otherwise payable to the
23 state on income of the same year. The credit may not be allowed unless the income
24 taxed by the other state is also considered income for Wisconsin tax purposes. The
25 credit may not be allowed unless claimed within the time provided in s. 71.75 (2), but

1 s. 71.75 (4) does not apply to those credits. For purposes of this paragraph, amounts
2 declared and paid pursuant to under the income tax law of another state ~~shall be~~
3 ~~deemed~~ are considered a net income tax paid to that other state only in the year in
4 which the income tax return for that state was required to be filed. Income and
5 franchise taxes paid to another state by a tax-option corporation, partnership, or
6 limited liability company that is treated as a partnership may be claimed as a credit
7 under this paragraph by that corporation's shareholders, that partnership's
8 partners, or that limited liability company's members who are residents of this state
9 and who otherwise qualify under this paragraph.

10 *b2160/2.4* SECTION 2150d. 71.07 (9t) of the statutes is created to read:

11 71.07 (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. 71.02, 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.

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

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

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

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

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

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

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

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

18 ***b2160/2.4* SECTION 2150t.** 71.10 (4) (dg) of the statutes is created to read:

19 71.10 (4) (dg) The artistic endowment credit under s. 71.07 (9t).

20 ***-0667/5.3* SECTION 2152.** 71.10 (4) (grb) of the statutes is created to read:

21 71.10 (4) (grb) Development zone capital investment credit under s. 71.07
22 (2dm).

23 ***-1856/6.2* SECTION 2153.** 71.10 (4) (grd) of the statutes is created to read:

24 71.10 (4) (grd) Technology zones credit under s. 71.07 (3g).

25 ***b0684/2.2* SECTION 2153g.** 71.10 (5f) of the statutes is created to read:

1 71.10 (5f) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT DONATION. (a)

2 *Definitions.* In this subsection:

3 1. “Baseball donation” means a designation made under this subsection, the
4 net proceeds of which shall be deposited into the fund under s. 229.685 to be used for
5 the repayment of bonds issued for purposes related to baseball park facilities under
6 s. 229.65 (1).

7 2. “Department” means the department of revenue.

8 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
9 income tax return who has a tax liability or is entitled to a tax refund may designate
10 on the return any amount of additional payment or any amount of a refund due that
11 individual as a baseball donation.

12 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
13 individual shall remit in full the tax due and the amount designated on the return
14 as a baseball donation when the individual files a tax return.

15 3. ‘Designation deducted from refund.’ Except as provided under par. (d), if the
16 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
17 (3), the department shall deduct the amount designated on the return as a baseball
18 donation from the amount of the refund.

19 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
20 to remit an amount equal to or in excess of the total of the actual tax due, after error
21 corrections, and the amount designated on the return as a baseball donation:

22 1. The department shall reduce the designation for the baseball donation to
23 reflect the amount remitted in excess of the actual tax due, after error corrections,
24 if the individual remitted an amount in excess of the actual tax due, after error

1 corrections, but less than the total of the actual tax due, after error corrections, and
2 the amount originally designated on the return as a baseball donation.

3 2. The designation for the baseball donation is void if the individual remitted
4 an amount equal to or less than the actual tax due, after error corrections.

5 (d) *Errors; insufficient refund.* If an individual who is owed a refund that does
6 not equal or exceed the amount designated on the return as a baseball donation, after
7 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department
8 shall reduce the designation for the baseball donation to reflect the actual amount
9 of the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
10 71.80 (3) and after error corrections.

11 (e) *Conditions.* If an individual places any conditions on a designation for the
12 baseball donation, the designation is void.

13 (f) *Void designation.* If a designation for the baseball donation is void, the
14 department shall disregard the designation and determine amounts due, owed,
15 refunded, and received without regard to the void designation.

16 (g) *Tax return.* The secretary of revenue shall provide a place for the
17 designations under this subsection on the individual income tax return, and the
18 secretary shall highlight that place on the return by a symbol chosen by the
19 department that relates to a baseball park that is part of baseball park facilities, as
20 defined in s. 229.65 (1).

21 (h) *Certification of amounts.* Annually, on or before September 15, the
22 secretary of revenue shall certify to the district board under subch. III of ch. 229, the
23 department of administration, and the state treasurer: