

1           \***-0401/1.6\*** SECTION 2216. 74.30 (1) (b) of the statutes is amended to read:

2           74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,  
3 special charges and special taxes, except that occupational taxes under ss. 70.40 to  
4 ~~70.425~~ 70.421 and forest cropland, woodland and managed forest land taxes under  
5 ch. 77 shall be settled for under pars. (e) to (h).

6           \***-0401/1.7\*** SECTION 2217. 74.30 (1) (c) of the statutes is amended to read:

7           74.30 (1) (c) Retain all collections of special assessments, special charges and  
8 special taxes due to the taxation district, except that occupational taxes under ss.  
9 70.40 to ~~70.425~~ 70.421 and forest cropland, woodland and managed forest land taxes  
10 under ch. 77 shall be settled for under pars. (e) to (h).

11           \***-0543/3.18\*** SECTION 2218. 74.30 (1) (dm) of the statutes is created to read:

12           74.30 (1) (dm) Pay to each taxing jurisdiction within the district its  
13 proportionate share of the taxes and interest under s. 70.995 (12) (a).

14           \***-0925/1.2\*** SECTION 2226. 74.41 (1) (d) of the statutes is created to read:

15           74.41 (1) (d) Have been corrected under s. 70.73 (1m).

16           \***-0832/5.10\*** SECTION 2231. 76.02 (1) of the statutes is amended to read:

17           76.02 (1) “Air carrier company” means any person engaged in the business of  
18 transportation in aircraft of persons or property for hire on regularly scheduled  
19 flights, except an air carrier company whose property is exempt from taxation under  
20 s. 70.11 (42) (b). In this subsection, “aircraft” means a completely equipped operating  
21 unit, including spare flight equipment, used as a means of conveyance in air  
22 commerce.

23           \***b1279/1.1\*** SECTION 2231m. 76.02 (6m) of the statutes is created to read:

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

4           **\*b2150/2.7\* SECTION 2231n.** 76.025 (1) of the statutes is amended to read:

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

17           **\*b1279/1.1\* SECTION 2232d.** 76.16 of the statutes is amended to read:

18           **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore**  
19 **yards, elevators, car ferries and pipeline terminal facilities.** After the  
20 property of a company is first valued as a whole, if any repair facilities, docks, ore  
21 yards, piers, wharves, grain elevators or car ferries used in transferring freight or  
22 passengers between cars and vessels or transfer of freight cars located on car ferries,  
23 or if any terminal storage facilities, docks, pipelines and pumping equipment used  
24 in transferring oil from pipelines to vessels shall be included in such valuation, then  
25 for the purpose of accounting to the proper taxation districts, the department shall

1 make a separate valuation of each such repair facility, dock, ore yard, pier, wharf,  
2 grain elevator, including the approaches thereto, or car ferries and of each such  
3 terminal storage facility, dock, pipeline and pumping equipment. As used herein, an  
4 approach shall be an immediate access facility commencing at the switching point  
5 which leads primarily to the terminal facility. For the purpose of defining the  
6 pipeline terminal facilities affected by this section, such facilities shall begin where  
7 the incoming pipeline enters the terminal storage facility site used in the transfer  
8 of oil to vessels.

9 \*b1279/1.1\* SECTION 2232m. 76.24 (2) (a) of the statutes is amended to read:

10 76.24 (2) (a) All taxes paid by any railroad company derived from or  
11 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
12 and their approaches, or car ferries or terminal storage facilities, docks, pipelines  
13 and pumping equipment used in transferring oil from pipelines to vessels on the  
14 basis of the separate valuation provided for in s. 76.16, shall be distributed annually  
15 from the transportation fund to the towns, villages and cities in which they are  
16 located, pursuant to certification made by the department of revenue on or before  
17 August 15.

18 \*-2389/1.4\* SECTION 2234. 76.28 (1) (f) of the statutes is amended to read:

19 76.28 (1) (f) "Payroll factor" means a fraction the numerator of which is the total  
20 amount paid in this state during the tax period by the taxpayer for compensation and  
21 the denominator of which is the total compensation paid everywhere during the tax  
22 period, except that compensation solely related to the production of nonoperating  
23 revenues shall be excluded from the numerator and denominator of the payroll factor  
24 and except that compensation related to the production of both operating and  
25 nonoperating revenue shall be partially excluded from the numerator and

1 denominator of the payroll factor so as to exclude as near as possible the portion of  
2 compensation related to the production of nonoperating revenue. Compensation is  
3 paid in this state if the individual's service is performed entirely within this state,  
4 or if the individual's service is performed both within and outside this state but the  
5 service performed outside this state is incidental to the individual's service within  
6 this state, or if some of the service is performed in this state and the base of operations  
7 or, if there is no base of operations, the place from which the service is directed or  
8 controlled is in this state or the base of operations or the place from which the service  
9 is directed or controlled is not in any state in which part of the service is performed  
10 and the individual's residence is in this state. In this paragraph, "compensation"  
11 includes management and service fees paid to an affiliated service corporation  
12 pursuant to 15 USC 79.

13 \*b0569/2.3\* SECTION 2234m. 76.28 (1) (gm) of the statutes is renumbered  
14 76.28 (1) (gm) (intro.) and amended to read:

15 76.28 (1) (gm) (intro.) "Qualified wholesale electric company" means any all of  
16 the following:

17 1. Any person that owns or operates facilities for the generation and sale of  
18 electricity to a public utility, as defined in s. 196.01 (5), or to any other entity that sells  
19 electricity directly to the public, except that "qualified wholesale electric company"  
20 does not include any person that sells less than 95% of its net production of electricity  
21 or that does not own, operate, or control electric generating facilities that have a total  
22 power production capacity of at least 50 megawatts.

23 \*b0569/2.3\* SECTION 2234n. 76.28 (1) (gm) 2. of the statutes is created to read:

24 76.28 (1) (gm) 2. A wholesale merchant plant, as defined in s. 196.491 (1) (w),  
25 that has a total power production capacity of at least 50 megawatts.

1           \*–1321/2.3\* SECTION 2235. 76.28 (2) (a) of the statutes is amended to read:

2           76.28 (2) (a) There Except as provided in s. 76.29, there is imposed on every  
3 light, heat and power company an annual license fee to be assessed by the  
4 department on or before May 1, 1985, and every May 1 thereafter measured by the  
5 gross revenues of the preceding year; excluding for the tax period, as defined in s.  
6 76.29 (1) (f), gross revenues that are subject to the license fee under s. 76.29; at the  
7 rates and by the methods set forth under pars. (b) to (d). The fee shall become  
8 delinquent if not paid when due and when delinquent shall be subject to interest at  
9 the rate of 1.5% per month until paid. Payment in full of the May 1 assessment  
10 constitutes a license to carry on business for the 12-month period commencing on the  
11 preceding January 1.

12           \*–1321/2.4\* SECTION 2236. 76.29 of the statutes is created to read:

13           **76.29 License fee for selling electricity at wholesale. (1) DEFINITIONS.**

14           In this section:

15           (a) “Apportionment factor” has the meaning given in s. 76.28 (1) (a).

16           (b) “Department” means the department of revenue.

17           (c) “Electric cooperative” has the meaning given in s. 76.48 (1g) (c).

18           (d) “Gross revenues” means total revenues from the sale of electricity for resale  
19 by the purchaser of the electricity.

20           (e) “Light, heat, and power companies” has the meaning given in s. 76.28 (1)

21 (e).

22           (f) “Tax period” means each calendar year or portion of a calendar year from  
23 January 1, 2004, to December 31, 2009.

24           (2) IMPOSITION. There is imposed on every light, heat, and power company and  
25 electric cooperative that owns an electric utility plant, an annual license fee to be

1 assessed by the department on or before May 1, 2005, and every May 1 thereafter,  
2 ending with the assessment on May 1, 2010, measured by the gross revenues of the  
3 preceding tax period in an amount equal to the apportionment factor multiplied by  
4 gross revenues multiplied by 1.59%. The fee shall become delinquent if not paid  
5 when due and when delinquent shall be subject to interest at the rate of 1.5% per  
6 month until paid. Gross revenues earned by a light, heat, and power company after  
7 December 31, 2009, are subject to the license fee imposed under s. 76.28 (2). Gross  
8 revenues earned by an electric cooperative after December 31, 2009, are subject to  
9 the license fee imposed under s. 76.48 (1r).

10 (3) ADMINISTRATION. Section 76.28 (3) (c) and (4) to (11), as it applies to the fee  
11 imposed under s. 76.28 (2), applies to the fee imposed under this section.

12 \*b0521/3.7\* SECTION 2236m. 76.31 of the statutes is created to read:

13 **76.31 Determination of ad valorem tax receipts for hub facility**  
14 **exemptions.** By July 1, 2004, and every July 1 thereafter, the department shall  
15 determine the total amount of the tax imposed under subch. I of ch. 76 that was paid  
16 by each air carrier company, as defined in s. 70.11 (42) (a) 1., whose property is  
17 exempt from taxation under s. 70.11 (42) (b) for the most recent taxable year that the  
18 air carrier company paid the tax imposed under subch. I of ch. 76. The total amount  
19 determined under this section shall be transferred under s. 20.855 (4) (fm) to the  
20 transportation fund.

21 \*-1321/2.5\* SECTION 2237. 76.48 (1r) of the statutes is amended to read:

22 76.48 (1r) ~~Every~~ Except as provided in s. 76.29, every electric cooperative shall  
23 pay, in lieu of other general property and income or franchise taxes, an annual license  
24 fee equal to its apportionment factor multiplied by its gross revenues; excluding for  
25 the tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the

1 license fee under s. 76.29; multiplied by 3.19%. Real estate and personal property  
2 not used primarily for the purpose of generating, transmitting or distributing  
3 electric energy are subject to general property taxes. If a general structure is used  
4 in part to generate, transmit or distribute electric energy and in part for  
5 nonoperating purposes, the license fee imposed by this section is in place of the  
6 percentage of all other general property taxes that fairly measures and represents  
7 the extent of the use in generating, transmitting or distributing electric energy, and  
8 the balance is subject to local assessment and taxation, except that the entire general  
9 structure is subject to special assessments for local improvements.

10 \*–0544/3.3\* SECTION 2243. 76.81 of the statutes is amended to read:

11 **76.81 Imposition.** There is imposed a tax on the real property of, and the  
12 tangible personal property of, every telephone company, excluding property that is  
13 exempt from the property tax under s. 70.11 (39) and (39m), motor vehicles that are  
14 exempt under s. 70.112 (5), property that is used less than 50% in the operation of  
15 a telephone company, as provided under s. 70.112 (4) (b), and treatment plant and  
16 pollution abatement equipment that is exempt under s. 70.11 (21) (a). Except as  
17 provided in s. 76.815, the rate for the tax imposed on each description of real property  
18 and on each item of tangible personal property is the net rate for the prior year for  
19 the tax under ch. 70 in the taxing jurisdictions where the description or item is  
20 located. The real and tangible personal property of a telephone company shall be  
21 assessed as provided under s. 70.112 (4) (b).

22 \*b2221/3.117\* SECTION 2243b. 77.02 (1) of the statutes is amended to read:

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

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

10 \*b2221/3.117\* SECTION 2243c. 77.02 (2) of the statutes is amended to read:

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



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

9 \*b2221/3.117\* SECTION 2243d. 77.02 (3) of the statutes is amended to read:

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

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

9 \*b2221/3.117\* SECTION 2243e. 77.03 of the statutes is amended to read:

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

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

9 \*b2221/3.117\* SECTION 2243f. 77.04 (2) of the statutes is amended to read:

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

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

3 \*b2221/3.117\* SECTION 2243g. 77.05 of the statutes is amended to read:

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

8 \*b2221/3.117\* SECTION 2243h. 77.06 (1) of the statutes is amended to read:

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

23 \*b2221/3.117\* SECTION 2243i. 77.06 (2) of the statutes is amended to read:

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

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

10 \*b2221/3.117\* SECTION 2243j. 77.06 (3) of the statutes is amended to read:

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

16 \*b2221/3.117\* SECTION 2243k. 77.06 (4) of the statutes is amended to read:

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

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

4 \*b2221/3.117\* SECTION 2243L. 77.06 (5) of the statutes is amended to read:

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

15 \*b2221/3.117\* SECTION 2243m. 77.07 (2) of the statutes is amended to read:

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

25 \*b2221/3.117\* SECTION 2243n. 77.08 of the statutes is amended to read:

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

10           **\*b2221/3.117\* SECTION 2243p.** 77.09 (1) of the statutes is amended to read:

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

15           **\*b2221/3.117\* SECTION 2243q.** 77.10 (1) (a) of the statutes is amended to read:

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

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

17 **\*b2221/3.117\* SECTION 2243r.** 77.10 (1) (b) of the statutes is amended to read:

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



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

3 \*b2221/3.117\* **SECTION 2243s.** 77.10 (2) (a) 1. of the statutes is amended to  
4 read:

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

15 \*b2221/3.117\* **SECTION 2243t.** 77.10 (2) (a) 2. of the statutes is amended to  
16 read:

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

1           **\*b2221/3.117\* SECTION 2243u.** 77.10 (2) (b) of the statutes is amended to read:

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

9           **\*b2221/3.117\* SECTION 2243v.** 77.10 (4) of the statutes is amended to read:

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

14           **\*b2221/3.117\* SECTION 2243w.** 77.11 of the statutes is amended to read:

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

21           **\*b2221/3.117\* SECTION 2243x.** 77.13 (1) of the statutes is amended to read:

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

25           **\*b2221/3.117\* SECTION 2243y.** 77.13 (2) of the statutes is amended to read:

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

5           **\*b2221/3.117\* SECTION 2243z.** 77.14 of the statutes is amended to read:

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

14          **\*b2221/3.117\* SECTION 2243zm.** 77.16 (1) of the statutes is amended to read:

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

17          **\*-0540/1.1\* SECTION 2245.** 77.52 (2) (a) 10. of the statutes is amended to read:

18          77.52 (2) (a) 10. Except for installing or applying tangible personal property  
19    which, when installed or applied, will constitute an addition or capital improvement  
20    of real property, the repair, service, alteration, fitting, cleaning, painting, coating,  
21    towing, inspection and maintenance of all items of tangible personal property unless,  
22    at the time of such repair, service, alteration, fitting, cleaning, painting, coating,  
23    towing, inspection or maintenance, a sale in this state of the type of property  
24    repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected or  
25    maintained would have been exempt to the customer from sales taxation under this

1 subchapter, other than the exempt sale of a motor vehicle or truck body to a  
2 nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.51  
3 (14r). For purposes of this paragraph, the following items shall be deemed to have  
4 retained their character as tangible personal property, regardless of the extent to  
5 which any such item is fastened to, connected with or built into real property:  
6 furnaces, boilers, stoves, ovens, including associated hoods and exhaust systems,  
7 heaters, air conditioners, humidifiers, dehumidifiers, refrigerators, coolers, freezers,  
8 water pumps, water heaters, water conditioners and softeners, clothes washers,  
9 clothes dryers, dishwashers, garbage disposal units, radios and radio antennas,  
10 incinerators, television receivers and antennas, record players, tape players,  
11 jukeboxes, vacuum cleaners, furniture and furnishings, carpeting and rugs,  
12 bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps,  
13 electronic dust collectors, grills and rotisseries, bar equipment, intercoms,  
14 recreational, sporting, gymnasium and athletic goods and equipment including by  
15 way of illustration but not of limitation bowling alleys, golf practice equipment, pool  
16 tables, punching bags, ski tows and swimming pools; ~~office, restaurant and tavern~~  
17 ~~type equipment~~ in offices, business facilities, schools, and hospitals but not in  
18 residential facilities including personal residences, apartments, long-term care  
19 facilities, as defined under s. 16.009 (1) (em), state institutions, as defined under s.  
20 101.123 (1) (i), or similar facilities, including by way of illustration but not of  
21 limitation lamps, chandeliers, and fans, venetian blinds, canvas awnings, office and  
22 business machines, ice and milk dispensers, beverage-making equipment, vending  
23 machines, soda fountains, steam warmers and tables, compressors, condensing units  
24 and evaporative condensers, pneumatic conveying systems; laundry, dry cleaning,  
25 and pressing machines, power tools, burglar alarm and fire alarm fixtures, electric

1 clocks and electric signs. “Service” does not include services performed by  
2 veterinarians. The tax imposed under this subsection applies to the repair, service,  
3 alteration, fitting, cleaning, painting, coating, towing, inspection, or maintenance of  
4 items listed in this subdivision, regardless of whether the installation or application  
5 of tangible personal property related to the items is an addition to or a capital  
6 improvement of real property, except that the tax imposed under this subsection does  
7 not apply to the original installation or the complete replacement of an item listed  
8 in this subdivision, if such installation or replacement is a real property construction  
9 activity under s. 77.51 (2).

10 \*b0338/1.1\* SECTION 2245d. 77.52 (2) (a) 10. of the statutes, as affected by  
11 2001 Wisconsin Act .... (this act), is amended to read:

12 77.52 (2) (a) 10. Except for installing or applying tangible personal property  
13 which, when installed or applied, will constitute an addition or capital improvement  
14 of real property, the repair, service, alteration, fitting, cleaning, painting, coating,  
15 towing, inspection and maintenance of all items of tangible personal property unless,  
16 at the time of such repair, service, alteration, fitting, cleaning, painting, coating,  
17 towing, inspection or maintenance, a sale in this state of the type of property  
18 repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected or  
19 maintained would have been exempt to the customer from sales taxation under this  
20 subchapter, other than the exempt sale of a motor vehicle or truck body to a  
21 nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.51  
22 (14r). For purposes of this paragraph, the following items shall be deemed to have  
23 retained their character as tangible personal property, regardless of the extent to  
24 which any such item is fastened to, connected with or built into real property:  
25 furnaces, boilers, stoves, ovens, including associated hoods and exhaust systems,

1 heaters, air conditioners, humidifiers, dehumidifiers, refrigerators, coolers, freezers,  
2 water pumps, water heaters, water conditioners and softeners, clothes washers,  
3 clothes dryers, dishwashers, garbage disposal units, radios and radio antennas,  
4 incinerators, television receivers and antennas, record players, tape players,  
5 jukeboxes, vacuum cleaners, furniture and furnishings, carpeting and rugs,  
6 bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps,  
7 electronic dust collectors, grills and rotisseries, bar equipment, intercoms,  
8 recreational, sporting, gymnasium and athletic goods and equipment including by  
9 way of illustration but not of limitation bowling alleys, golf practice equipment, pool  
10 tables, punching bags, ski tows and swimming pools; equipment in offices, business  
11 facilities, schools and hospitals but not in residential facilities including personal  
12 residences, apartments, long-term care facilities, as defined under s. 16.009 (1) (em),  
13 state institutions, as defined under s. 101.123 (1) (i), Type 1 secured correctional  
14 facilities, as defined in s. 938.02 (19), or similar facilities, including by way of  
15 illustration but not of limitation lamps, chandeliers, and fans, venetian blinds,  
16 canvas awnings, office and business machines, ice and milk dispensers,  
17 beverage-making equipment, vending machines, soda fountains, steam warmers  
18 and tables, compressors, condensing units and evaporative condensers, pneumatic  
19 conveying systems; laundry, dry cleaning, and pressing machines, power tools,  
20 burglar alarm and fire alarm fixtures, electric clocks and electric signs. “Service”  
21 does not include services performed by veterinarians. The tax imposed under this  
22 subsection applies to the repair, service, alteration, fitting, cleaning, painting,  
23 coating, towing, inspection, or maintenance of items listed in this subdivision,  
24 regardless of whether the installation or application of tangible personal property  
25 related to the items is an addition to or a capital improvement of real property, except

1 that the tax imposed under this subsection does not apply to the original installation  
2 or the complete replacement of an item listed in this subdivision, if such installation  
3 or replacement is a real property construction activity under s. 77.51 (2).

4 \*b0944/1.1\* SECTION 2245dm. 77.524 of the statutes is created to read:

5 **77.524 Seller and 3rd-party liability. (1)** In this subsection:

6 (a) “Certified automated system” means software that is certified jointly by the  
7 states that are signatories to the agreement, as defined in s. 77.65 (2) (a), and that  
8 is used to calculate the sales tax and use tax imposed under this subchapter and  
9 subch. V on a transaction by each appropriate jurisdiction, to determine the amount  
10 of tax to remit to the appropriate state, and to maintain a record of the transaction.

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

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

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

20 (3) A seller that contracts with a certified service provider is not liable for sales  
21 and use taxes that are due the state on transactions that the provider processed,  
22 unless the seller has misrepresented the type of items that the seller sells or has  
23 committed fraud. The seller is subject to an audit on transactions that the certified  
24 service provider processed only if there is probable cause to believe that the seller has  
25 committed fraud or made a material misrepresentation. The seller is subject to an

1 audit on transactions that the certified service provider does not process. The states  
2 that are signatories to the agreement, as defined in s. 77.65 (2) (a), may jointly check  
3 the seller's business system and review the seller's business procedures to determine  
4 if the certified service provider's system is functioning properly and to determine the  
5 extent to which the seller's transactions are being processed by the certified service  
6 provider.

7 (4) A person that provides a certified automated system is responsible for the  
8 system's proper functioning and is liable to this state for tax underpayments that are  
9 attributable to errors in the system's functioning. A seller that uses a certified  
10 automated system is responsible and liable to this state for reporting and remitting  
11 sales and use tax.

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

17 **\*-1335/7.55\* SECTION 2246.** 77.54 (9a) (a) of the statutes is amended to read:

18 77.54 (9a) (a) This state or any agency thereof and, the University of Wisconsin  
19 Hospitals and Clinics Authority, and the Fox River Navigational System Authority.

20 **\*b0695/1.1\* SECTION 2246m.** 77.54 (45) of the statutes is amended to read:

21 77.54 (45) The gross receipts from the sale of and the use or other consumption  
22 of a onetime license or similar right to purchase admission to professional football  
23 games at a football stadium, as defined in s. 229.821 (6), that is granted by a  
24 municipality; a local professional football stadium district; or a professional football  
25 team or related party, as defined in s. 229.821 (12); if the person who buys the license



1 or right is entitled, at the time the license or right is transferred to the person, to  
2 purchase admission to at least 3 professional football games in this state during one  
3 football season. ~~The exemption under this subsection does not apply to a license or~~  
4 ~~right that is sold after December 31, 2003.~~

5 \*b1351/1.1\* SECTION 2246n. 77.54 (46) of the statutes is created to read:

6 77.54 (46) The gross receipts from the sale of and the storage, use, or other  
7 consumption of the U.S. flag or the state flag. This subsection does not apply to a  
8 representation of the U.S. flag or the state flag.

9 \*b2137/1.1\* SECTION 2246nm. 77.54 (47) of the statutes is created to read:

10 77.54 (47) The gross receipts from the sale of and the storage, use, or other  
11 consumption of water park water slides, including support structures, attachments,  
12 and parts for water park water slides, but excluding underground piping,  
13 foundations, and wholly or partially underground pools that are additions or  
14 improvements to real property and excluding water slides; and support structures,  
15 attachments, and parts for water slides; located at residential facilities, including  
16 personal residences, apartments, long-time care facilities, and state institutions.

17 \*b0944/1.2\* SECTION 2246p. 77.65 of the statutes is created to read:

18 77.65 **Uniform sales and use tax administration.** (1) SHORT TITLE. This  
19 section shall be known as the “Uniform Sales and Use Tax Administration Act.”

20 (2) DEFINITIONS. In this section:

21 (a) “Agreement” means the streamlined sales and use tax agreement.

22 (b) “Department” means the department of revenue.

23 (c) “Person” means an individual, trust, estate, fiduciary, partnership, limited  
24 liability company, limited liability partnership, corporation, or any other legal entity.

25 (d) “Sales tax” means the tax imposed under ss. 77.52, 77.57, and 77.71 (1).

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

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

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

5 (3) DEPARTMENT AUTHORITY. The department may enter into the agreement to  
6 simplify and modernize sales tax and use tax administration in order to  
7 substantially reduce the tax compliance burden for all sellers and for all types of  
8 commerce. The department may act jointly with other states that are signatories to  
9 the agreement to establish standards for the certification of a certified service  
10 provider and certified automated system and to establish performance standards for  
11 multistate sellers. The department may promulgate rules to administer this section,  
12 may procure jointly with other states that are signatories to the agreement goods and  
13 services in furtherance of the agreement, and may take other actions reasonably  
14 required to implement this section. The secretary of revenue or the secretary's  
15 designee may represent this state before the states that are signatories to the  
16 agreement.

17 (4) AGREEMENT REQUIREMENTS. The department may not enter into the  
18 agreement unless the agreement requires that a state that is a signatory to the  
19 agreement do all of the following:

20 (a) Limit the number of state sales and use tax rates.

21 (b) Limit the application of any maximums on the amount of state sales and  
22 use tax that is due on a transaction.

23 (c) Limit thresholds on the application of sales and use tax.

1           (d) Establish uniform standards for the sourcing of transactions to the  
2 appropriate taxing jurisdictions, for administering exempt sales, and for sales and  
3 use tax returns and remittances.

4           (e) Develop and adopt uniform definitions related to sales and use tax.

5           (f) Provide, with all states that are signatories to the agreement, a central  
6 electronic registration system that allows a seller to register to collect and remit sales  
7 and use taxes for all states that are signatories to the agreement.

8           (g) Provide that the state shall not use a seller's registration with the central  
9 electronic registration system under par. (f), and the subsequent collection and  
10 remittance of sales and use taxes in the states that are signatories to the agreement,  
11 to determine whether the seller has sufficient connection with the state for the  
12 purpose of imposing any tax.

13           (h) Restrict variances between the state tax bases and local tax bases.

14           (i) Administer all sales and use taxes imposed by local jurisdictions within the  
15 state so that sellers who collect and remit such taxes are not required to register with,  
16 or submit returns or taxes to, local jurisdictions and are not subject to audits by local  
17 jurisdictions.

18           (j) Restrict the frequency of changes in any local sales and use tax rates and  
19 provide notice of any such changes.

20           (k) Establish effective dates for the application of local jurisdictional boundary  
21 changes to local sales and use tax rates and provide notice of any such changes.

22           (L) Provide monetary allowances to sellers and certified service providers as  
23 outlined in the agreement.

24           (m) Certify compliance with the agreement before entering into the agreement  
25 and maintain compliance with the agreement.

1           (n) Adopt a uniform policy, with the states that are signatories to the  
2 agreement, for certified service providers that protects a consumer's privacy and  
3 maintains tax information confidentiality.

4           (o) Appoint, with the states that are signatories to the agreement, an advisory  
5 council to consult with in administering the agreement. The advisory council shall  
6 consist of private sector representatives and representatives from states that are not  
7 signatories to the agreement.

8           (5) COOPERATING STATES. The agreement entered into under this section is an  
9 accord among cooperating states to further their governmental functions and  
10 provides a mechanism among the cooperating states to establish and maintain a  
11 cooperative, simplified system for the application and administration of sales and  
12 use taxes that are imposed by each state that is a signatory to the agreement.

13           (6) LIMITED BINDING AND BENEFICIAL EFFECT. (a) The agreement entered into  
14 under this section binds, and inures to the benefit of, only the states that are  
15 signatories to the agreement. Any benefit that a person may receive from the  
16 agreement is established by this state's law and not by the terms of the agreement.

17           (b) No person shall have any cause of action or defense under the agreement  
18 or because of the department entering into the agreement. No person may challenge  
19 any action or inaction by any department, agency, other instrumentality of this state,  
20 or any political subdivision of this state on the ground that the action or inaction is  
21 inconsistent with the agreement.

22           (c) No law of this state, or the application of such law, may be declared invalid  
23 on the ground that the law, or the application of such law, is inconsistent with the  
24 agreement.

1           (7) RELATIONSHIP TO STATE LAW. No provision of the agreement in whole or in part  
2       invalidates or amends any law of this state and the state becoming a signatory to the  
3       agreement shall not amend or modify any law of this state.

4           **\*b0630/1.1\* SECTION 2247b.** 77.76 (3) of the statutes is amended to read:

5           77.76 (3) From the appropriation under s. 20.835 (4) (g) the department shall  
6       distribute 98.25% of the county taxes reported for each enacting county, minus the  
7       county portion of the retailers' discounts, to the county and shall indicate the taxes  
8       reported by each taxpayer, no later than ~~the end of the 3rd month~~ 75 days following  
9       the end last day of the calendar quarter in which such amounts were reported. In  
10      this subsection, the "county portion of the retailers' discount" is the amount  
11      determined by multiplying the total retailers' discount by a fraction the numerator  
12      of which is the gross county sales and use taxes payable and the denominator of  
13      which is the sum of the gross state and county sales and use taxes payable. The  
14      county taxes distributed shall be increased or decreased to reflect subsequent  
15      refunds, audit adjustments and all other adjustments of the county taxes previously  
16      distributed. Interest paid on refunds of county sales and use taxes shall be paid from  
17      the appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60  
18      (1) (a). The county may retain the amount it receives or it may distribute all or a  
19      portion of the amount it receives to the towns, villages, cities and school districts in  
20      the county. Any county receiving a report under this subsection is subject to the  
21      duties of confidentiality to which the department of revenue is subject under s. 77.61  
22      (5).

23           **\*b2221/3.118\* SECTION 2247c.** 77.81 (1) of the statutes is amended to read:

24           77.81 (1) "Department" means the department of ~~natural resources~~ forestry.

25           **\*b0475/3.1\* SECTION 2247d.** 77.82 (1) (a) 2. of the statutes is amended to read:

1           77.82 (1) (a) 2. At least ~~80%~~ 65% of the parcel must be producing or capable of  
2 producing a minimum of 20 cubic feet of merchantable timber per acre per year.

3           **\*b0475/3.1\* SECTION 2247h.** 77.82 (1) (b) 1. of the statutes is amended to read:

4           77.82 (1) (b) 1. A parcel of which more than ~~20%~~ 35% consists of land that is  
5 unsuitable for producing merchantable timber, including water, marsh, muskeg,  
6 bog, rock outcrops, or sand dunes, ~~farmland, roadway or railroad and utility~~  
7 ~~rights-of-way.~~

8           **\*b0475/3.1\* SECTION 2247p.** 77.82 (1) (b) 1g. of the statutes is created to read:

9           77.82 (1) (b) 1g. A parcel of which more than 20% consists of land that is  
10 farmland, roadway, or a railroad or utility right-of-way or that is not capable of  
11 producing merchantable timber because the production would affect the land's  
12 natural resources including land that contains sensitive soil, as determined by the  
13 department, endangered species as defined in s. 29.604 (2) (a), threatened species,  
14 as defined in s. 29.604 (2) (b), or an archeological site, or land that lacks sound  
15 forestry regeneration options, as determined by the department.

16           **\*b2221/3.119\* SECTION 2247pg.** 77.82 (2) (intro.) of the statutes is amended  
17 to read:

18           77.82 (2) PETITION. (intro.) Any owner of land may petition the department to  
19 designate any eligible parcel of land as managed forest land. A petition may include  
20 any number of eligible parcels under the same ownership in a single municipality.  
21 Each petition shall be submitted on a form provided by the department and shall be  
22 accompanied by a nonrefundable \$10 application fee unless a different amount of the  
23 fee is established by the department by rule at an amount equal to the average  
24 expense to the department of recording an order issued under this subchapter. The  
25 fee shall be deposited in the ~~conservation~~ forestry fund and credited to the

1 appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr). Each petition shall include all  
2 of the following:

3 \*b2221/3.119\* SECTION 2247q. 77.82 (4) of the statutes is amended to read:

4 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner may petition the  
5 department to designate as managed forest land an additional parcel of land in the  
6 same municipality if the additional parcel is at least 3 acres in size and is contiguous  
7 to any of the owner's designated land. The petition shall be accompanied by a  
8 nonrefundable \$10 application fee unless a different amount of the fee is established  
9 in the same manner as the fee under sub. (2). The fee shall be deposited in the  
10 ~~conservation forestry~~ fund and credited to the appropriation under s. ~~20.370 (1) (er)~~  
11 20.375 (2) (qr). The petition shall be submitted on a department form and shall  
12 contain any additional information required by the department.

13 \*b2221/3.119\* SECTION 2247r. 77.82 (4m) (bn) of the statutes is amended to  
14 read:

15 77.82 (4m) (bn) A petition under this subsection shall be accompanied by a  
16 nonrefundable \$100 application fee which shall be deposited in the ~~conservation~~  
17 forestry fund and credited to the appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr).

18 \*b0475/3.1\* SECTION 2247t. 77.82 (7) (a) 3. of the statutes is amended to read:

19 77.82 (7) (a) 3. That a stand of merchantable timber will be developed on at  
20 least ~~80%~~ 65% of the land within a reasonable period of time.

21 \*b2221/3.120\* SECTION 2247tg. 77.84 (3) (b) of the statutes is amended to  
22 read:

23 77.84 (3) (b) Immediately after receiving the certification of the county clerk  
24 that a tax deed has been taken, the department shall issue an order withdrawing the  
25 land as managed forest land. The notice requirement under s. 77.88 (1) does not

1 apply to the department's action under this paragraph. The department shall notify  
2 the county treasurer of the amount of the withdrawal tax, as determined under s.  
3 77.88 (5), and the amount of the tax shall be payable to the department under s. 75.36  
4 (3) if the property is sold by the county. The amount shall be credited to the  
5 conservation forestry fund.

6 \*b2221/3.120\* SECTION 2247tj. 77.85 of the statutes is amended to read:

7 **77.85 State contribution.** The department shall pay before June 30 annually  
8 the municipal treasurer, from the appropriation under s. ~~20.370 (5) (bv)~~ 20.375 (2)  
9 (vm), 20 cents for each acre of land in the municipality that is designated as managed  
10 forest land under this subchapter.

11 \*b2221/3.120\* SECTION 2247tk. 77.87 (3) of the statutes is amended to read:

12 77.87 (3) PAYMENT. A tax assessed under sub. (1) or (2) is due and payable to  
13 the department on the last day of the month following the date the certificate is  
14 mailed to the owner. The department shall collect interest at the rate of 12% per year  
15 on any tax that is paid later than the due date. Amounts received shall be credited  
16 to the conservation forestry fund.

17 \*b2221/3.120\* SECTION 2247tm. 77.88 (2) (d) of the statutes is amended to  
18 read:

19 77.88 (2) (d) Within 10 days after a transfer of ownership, the former owner  
20 shall, on a form provided by the department, file with the department a report of the  
21 transfer signed by the former owner and the transferee. The report shall be  
22 accompanied by a \$20 fee which shall be deposited in the conservation forestry fund  
23 and credited to the appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr). The  
24 department shall immediately notify each person entitled to notice under s. 77.82 (8).

25 \*b2221/3.120\* SECTION 2247tn. 77.88 (7) of the statutes is amended to read:



1           77.88 (7) PAYMENT; DELINQUENCY. A tax under sub. (5) is due and payable to the  
2 department on the last day of the month following the effective date of the  
3 withdrawal order. Amounts received shall be credited to the ~~conservation~~ forestry  
4 fund. If the owner of the land fails to pay the tax, the department shall certify to the  
5 taxation district clerk the amount due. The taxation district clerk shall enter the  
6 delinquent amount on the property tax roll as a special charge.

7           **\*b2221/3.120\* SECTION 2247tp.** 77.89 (1) of the statutes is amended to read:

8           77.89 (1) PAYMENT TO MUNICIPALITIES. By June 30 of each year, the department,  
9 from the appropriation under s. ~~20.370 (5) (bv)~~ 20.375 (2) (vm), shall pay 50% of each  
10 payment received under s. 77.84 (3) (b), 77.87 (3) or 77.88 (7) to the treasurer of the  
11 municipality in which is located the land to which the payment applies.

12           **\*b2221/3.120\* SECTION 2247tr.** 77.89 (3) of the statutes is amended to read:

13           77.89 (3) ~~CONSERVATION~~ FORESTRY FUND CREDIT. The municipal treasurer shall  
14 pay all amounts received under s. 77.84 (2) (b) to the county treasurer, as provided  
15 under ss. 74.25 and 74.30. The county treasurer shall, by June 30 of each year, pay  
16 all amounts received under this subsection to the department. All amounts received  
17 by the department shall be credited to the ~~conservation~~ forestry fund and shall be  
18 reserved for land acquisition and resource management activities relating to the  
19 state forests.

20           **\*b2221/3.120\* SECTION 2247tt.** 77.91 (4) of the statutes is amended to read:

21           77.91 (4) EXPENSES. Except as provided in sub. (5), the department's expenses  
22 for the administration of this subchapter shall be paid from the appropriation under  
23 s. ~~20.370 (1) (mu)~~ 20.375 (2) (q).

24           **\*b2221/3.120\* SECTION 2247tu.** 77.91 (5) of the statutes is amended to read:

1           77.91 (5) RECORDING. Each register of deeds who receives notice of an order  
2 under this subchapter shall record the action as provided under s. 59.43 (1). The  
3 department shall pay the register of deeds the fee specified under s. 59.43 (2) (ag) 1.  
4 from the appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr). If the amount in the  
5 appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr) in any fiscal year is insufficient  
6 to pay the full amount required under this subsection in that fiscal year, the  
7 department shall pay the balance from the appropriation under s. ~~20.370 (1) (mu)~~  
8 20.375 (2) (q).

9           \*~~0667/5.13~~\* SECTION 2248. 77.92 (4) of the statutes is amended to read:

10           77.92 (4) “Net business income”, with respect to a partnership, means taxable  
11 income as calculated under section 703 of the Internal Revenue Code; plus the items  
12 of income and gain under section 702 of the Internal Revenue Code, including taxable  
13 state and municipal bond interest and excluding nontaxable interest income or  
14 dividend income from federal government obligations; minus the items of loss and  
15 deduction under section 702 of the Internal Revenue Code, except items that are not  
16 deductible under s. 71.21; plus guaranteed payments to partners under section 707  
17 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),  
18 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), and (3g), and (3s); and plus or minus, as  
19 appropriate, transitional adjustments, depreciation differences, and basis  
20 differences under s. 71.05 (13), (15), (16), (17), and (19); but excluding income, gain,  
21 loss, and deductions from farming. “Net business income”, with respect to a natural  
22 person, estate, or trust, means profit from a trade or business for federal income tax  
23 purposes and includes net income derived as an employee as defined in section 3121  
24 (d) (3) of the Internal Revenue Code.

25           \*~~1446/1.1~~\* SECTION 2249. 77.94 (1) (b) of the statutes is amended to read:

1           77.94 (1) (b) On an entity under s. 77.93 (2) ~~or~~, (3), or (5), except an entity that  
2 has less than \$4,000,000 of gross receipts, an amount equal to the amount calculated  
3 by multiplying net business income as allocated or apportioned to this state by means  
4 of the methods under s. 71.04, for the taxable year of the entity by 0.2 %, up to a  
5 maximum of \$9,800, or \$25, whichever is greater.

6           \***-1446/1.2\*** SECTION 2250. 77.94 (1) (c) of the statutes is repealed.

7           \***-0320/5.4\*** SECTION 2251. 77.996 (2) (intro.) of the statutes is amended to  
8 read:

9           77.996 (2) (intro.) “Dry cleaning facility” means a facility that ~~dry~~ cleans  
10 apparel or household fabrics for the general public using a dry cleaning product,  
11 other than the following facilities:

12           \***-0320/5.5\*** SECTION 2252. 77.996 (3) of the statutes is amended to read:

13           77.996 (3) “Dry cleaning solvent product” means a ~~chlorine-based or~~  
14 ~~hydrocarbon-based formulation or product~~ that is used as a primary cleaning agent  
15 ~~in dry cleaning facilities~~ hazardous substance used to clean apparel or household  
16 fabrics, except a hazardous substance used to launder apparel or household  
17 products.

18           \***-0320/5.6\*** SECTION 2253. 77.9962 of the statutes is amended to read:

19           **77.9962 Dry cleaning solvents products fee.** There is imposed on each  
20 person who sells a dry cleaning ~~solvent~~ product to a dry cleaning facility a fee equal  
21 to \$5 per gallon of perchloroethylene sold and 75 cents per gallon of ~~a~~  
22 ~~hydrocarbon-based solvent~~ any dry cleaning product sold, other than  
23 perchloroethylene. The fees for the previous 3 months are due on January 25, April  
24 25, July 25, and October 25.

25           \***-0320/5.7\*** SECTION 2254. 77.9963 of the statutes is repealed.

1           \***-0832/5.12**\* SECTION 2255. 78.55 (1) of the statutes is amended to read:

2           78.55 (1) “Air carrier company” has the meaning given in s. ~~76.02(1)~~ 70.11 (42)

3           (a) 1.

4           \***b0947/2.1**\* SECTION 2255d. 79.01 (1) of the statutes is amended to read:

5           79.01 (1) There is established an account in the general fund entitled the  
6           “Expenditure Restraint Program Account”- Account.” There shall be appropriated  
7           to that account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994;  
8           \$48,000,000 in each year beginning in 1995 and ending in 1999 and; \$57,000,000 in  
9           the year 2000 and in the year 2001; \$57,570,000 in 2002; and \$58,145,700 in 2003  
10          and in each year thereafter.

11          \***b2150/2.9**\* SECTION 2255m. 79.03 (3) (b) 3. of the statutes is amended to read:

12          79.03 (3) (b) 3. “Full valuation” means the full value of property that is exempt  
13          under s. 70.11 (39) and (39m) as determined under s. 79.095 (3) plus the full value  
14          of all taxable property for the preceding year as equalized for state tax purposes,  
15          except that for municipalities the value of real estate assessed under s. 70.995 is  
16          excluded. Value increments under s. 66.1105 plus the full value of property that is  
17          exempt under s. 70.11 (39) and (39m) that would otherwise be part of a value  
18          increment are included for municipalities but excluded for counties. Environmental  
19          remediation value increments under s. 66.1106 are included for municipalities and  
20          counties that create the environmental remediation tax incremental district and are  
21          excluded for units of government that do not create the district. If property that had  
22          been assessed under s. 70.995 and that has a value exceeding 10% of a municipality’s  
23          value is assessed under s. 70.10, 30% of that property’s full value is included in “full  
24          valuation” for purposes of the shared revenue payments in the year after the  
25          assessment under s. 70.10, 65% of that property’s full value is included in “full

1 valuation” for purposes of the shared revenue payments in the year 2 years after the  
2 assessment under s. 70.10 and 100% of that property’s full value is included in “full  
3 valuation” for purposes of subsequent shared revenue payments.

4 **\*b0947/2.1\* SECTION 2280m.** 79.03 (3c) (f) of the statutes is amended to read:

5 79.03 (3c) (f) *Distribution amount.* If the total amounts calculated under pars.  
6 (c) to (e) exceed the total amount to be distributed under this subsection, the amount  
7 paid to each eligible municipality shall be paid on a prorated basis. The total amount  
8 to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 beginning  
9 in 1996 and ending in 1999 ~~and~~; \$11,000,000 in the year 2000 and in the year 2001;  
10 \$11,110,000 in 2002; and \$11,221,100 in 2003 and in each year thereafter.

11 **\*b0947/2.1\* SECTION 2281d.** 79.03 (4) of the statutes is amended to read:

12 79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and  
13 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be  
14 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.  
15 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.  
16 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this  
17 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to  
18 municipalities and \$168,981,800 to counties. ~~In~~ Beginning in 1995 and subsequent  
19 years ending in 2001, the total amounts to be distributed under ss. 79.03, 79.04 and  
20 79.06 from s. 20.835 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to  
21 counties. In 2002, the total amounts to be distributed under ss. 79.03, 79.04, and  
22 79.06 from s. 20.835 (1) (d) are \$769,092,800 to municipalities and \$170,671,600 to  
23 counties. In 2003 and subsequent years, the total amounts to be distributed under  
24 ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$776,783,700 to municipalities  
25 and \$172,378,300 to counties.

1           **\*b0947/2.1\* SECTION 2281e.** 79.03 (5) of the statutes is created to read:

2           79.03 (5) (a) In 2002 and 2003, each municipality shall receive a shared  
3 revenue payment under this section that is equal to the amount of the payment it  
4 received in the previous year, multiplied by 101%. In 2004 and in subsequent years,  
5 each municipality shall receive a shared revenue payment under this section that is  
6 equal to the amount of the payment it received in 2003.

7           (b) The department of revenue shall use the population amounts it used to  
8 determine the November 2000, shared revenue payments to municipalities to  
9 calculate corrections to such payments in 2001, as provided under s. 79.08. The  
10 department of revenue shall use the population amounts it used to estimate  
11 payments under s. 79.015 in September 2000, to calculate actual and corrected 2001  
12 shared revenue payments to municipalities.

13           **\*-1321/2.6\* SECTION 2282.** 79.04 (1) (intro.) of the statutes is amended to read:

14           79.04 (1) (intro.) Annually the department of administration, upon  
15 certification by the department of revenue, shall distribute to a municipality having  
16 within its boundaries a production plant or a general structure, including production  
17 plants and general structures under construction, used by a light, heat, or power  
18 company assessed under s. 76.28 (2) or 76.29 (2), except property described in s.  
19 66.0813 unless the production plant is owned or operated by a local governmental  
20 unit located outside of the municipality, or by an electric cooperative assessed under  
21 ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825  
22 the amount determined as follows:

23           **\*-1321/2.9\* SECTION 2285.** 79.04 (2) (a) of the statutes is amended to read:

24           79.04 (2) (a) Annually, the department of administration, upon certification by  
25 the department of revenue, shall distribute from the shared revenue account to any

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

1 municipality. The total of amounts, as depreciated, from the accounts of all public  
2 utilities for the same production plant is also limited to not more than \$125,000,000.  
3 The amount distributable to a county in any year shall not exceed \$100 times the  
4 population of the county.

5 **\*b1071/2.1\* SECTION 2285b.** 79.05 (2) (c) of the statutes is amended to read:

6 79.05 (2) (c) Its municipal budget,~~;~~ exclusive of principal and interest on  
7 long-term debt and exclusive of ~~payments of the~~ revenue sharing payments under  
8 s. 66.0305 and recycling fee payments under s. 289.645; for the year of the statement  
9 under s. 79.015 increased over its municipal budget as adjusted under sub. (6);~~;~~  
10 exclusive of principal and interest on long-term debt and exclusive of ~~payments of~~  
11 the revenue sharing payments under s. 66.0305 and recycling fee payments under  
12 s. 289.645; for the year before that year by less than the sum of the inflation factor  
13 and the valuation factor, rounded to the nearest 0.10%.

14 **\*b0947/2.2\* SECTION 2285d.** 79.058 (3) (c) of the statutes is amended to read:

15 79.058 (3) (c) In the year 2000 and ~~subsequent years in~~ 2001, \$20,763,800.

16 **\*b0947/2.2\* SECTION 2285e.** 79.058 (3) (d) of the statutes is created to read:

17 79.058 (3) (d) In 2002, \$20,971,400.

18 **\*b0947/2.2\* SECTION 2285f.** 79.058 (3) (e) of the statutes is created to read:

19 79.058 (3) (e) In 2003 and subsequent years, \$21,181,100.

20 **\*b2209/1.1\* SECTION 2287.** 79.06 (2) (b) of the statutes is amended to read:

21 79.06 (2) (b) If the payments to a municipality or county, except any county in  
22 which there are no cities or villages, or any county created in the year 1846 or 1847,  
23 with a population in the year 1990 greater than 16,000 but less than 17,000, as  
24 determined by the 1990 federal decennial census, in any year exceed its combined  
25 payments under this section and s. 79.03, excluding payments under s. 79.03 (3c),



1 in the previous year by more than the maximum allowable increase, the excess shall  
2 be withheld to fund minimum payments in that year under sub. (1) (c).

3 **\*b2150/2.10\* SECTION 2291m.** 79.095 (2) (a) of the statutes is amended to read:

4 79.095 (2) (a) On or before May 1, the value of the ~~computers~~ property that ~~are~~  
5 is exempt under s. 70.11 (39) and (39m) in each taxing jurisdiction for which the  
6 municipality assesses property.

7 **\*b2150/2.10\* SECTION 2291n.** 79.095 (3) of the statutes is amended to read:

8 79.095 (3) REVIEW BY DEPARTMENT. The department shall adjust each rate  
9 reported under sub. (2) (b) to a full-value rate. The department shall review and  
10 correct the information submitted under sub. (2) (a), shall determine the full value  
11 of all of the ~~computers~~ property reported under sub. (2) (a) and of all the ~~computers~~  
12 property under s. 70.995 (12r) and, on or before October 1, shall notify each taxing  
13 jurisdiction of the full value of the ~~computers~~ property that ~~are~~ is exempt under s.  
14 70.11 (39) and (39m) and that ~~are~~ is located in the jurisdiction. The department shall  
15 adjust the full value that is reported to taxing jurisdictions under this subsection in  
16 the year after an error occurs or a value has been changed due to an appeal. All  
17 disputes between the department and municipalities about the value of the property  
18 reported under sub. (2) (a) or of the property under s. 70.995 (12r) shall be resolved  
19 by using the procedures under s. 70.995 (8).

20 **\*b2150/2.10\* SECTION 2291p.** 79.095 (4) of the statutes is amended to read:

21 79.095 (4) PAYMENT. The department shall calculate the payments due each  
22 taxing jurisdiction under this section by multiplying the full value as of the January  
23 1 of the preceding year of the ~~computers~~ property that ~~are~~ is exempt under s. 70.11  
24 (39) and (39m) and that ~~are~~ is located in the jurisdiction by the full-value gross tax  
25 rate of the jurisdiction for the preceding year. The department shall certify the

1 amount of the payment due each taxing jurisdiction to the department of  
2 administration, which shall make the payments on or before the first Monday in May.

3 \*~~0923/4.2~~ SECTION 2292. 79.10 (6m) of the statutes is renumbered 79.10 (6m)  
4 (a) and amended to read:

5 79.10 (6m) (a) ~~If Except as provided in pars. (b) and (c), if the department of~~  
6 administration or the department of revenue determines by October 1 of the year of  
7 any distribution under subs. (4) and (5) that there was an overpayment or  
8 underpayment made in that year's distribution by the department of administration  
9 to municipalities, as determined under subs. (4) and (5), because of an error by the  
10 department of administration, the department of revenue or any municipality, the  
11 overpayment or underpayment shall be corrected as provided in this subsection  
12 paragraph. Any overpayment shall be corrected by reducing the subsequent year's  
13 distribution, as determined under subs. (4) and (5), by an amount equal to the  
14 amount of the overpayment. Any underpayment shall be corrected by increasing the  
15 subsequent year's distribution, as determined under subs. (4) and (5), by an amount  
16 equal to the amount of the underpayment. Corrections shall be made in the  
17 distributions to all municipalities affected by the error. Corrections shall be without  
18 interest.

19 \*~~0923/4.3~~ SECTION 2293. 79.10 (6m) (b) of the statutes is created to read:

20 79.10 (6m) (b) If, after March 1 of the year of any distribution under sub. (5),  
21 a municipality discovers an error in the notice that the municipality furnished under  
22 sub. (1m) that resulted in an overpayment of that year's distribution to the  
23 municipality, as determined under sub. (5), the municipality shall correct the error  
24 and notify the department of revenue of the correction on a form that the department  
25 prescribes. If, after March 1 of the year of any distribution under sub. (5), the

1 department of administration or the department of revenue discovers an error in the  
2 notice that the municipality furnished under sub. (1m) that resulted in an  
3 overpayment of that year's distribution to the municipality, as determined under  
4 sub. (5), the department of administration or the department of revenue shall notify  
5 the municipality and the municipality shall correct the error. The municipality may  
6 pay the amount of the overpayment to the department of revenue and, if the  
7 municipality chooses to make such a payment, shall submit the payment with the  
8 form prescribed under this paragraph. If the municipality does not pay the amount  
9 of the overpayment, the department of administration may collect the amount of the  
10 overpayment as a special charge to the municipality or may correct the overpayment  
11 as provided under par. (a). Payments under this paragraph shall be without interest  
12 and shall be deposited in the lottery fund.

13 \***-0923/4.4\*** SECTION 2294. 79.10 (6m) (c) of the statutes is created to read:

14 79.10 (6m) (c) If, after March 1 of the year of any distribution under sub. (5),  
15 a municipality discovers an error in the notice that the municipality furnished under  
16 sub. (1m) that resulted in an underpayment of that year's distribution to the  
17 municipality, as determined under sub. (5), the municipality shall correct the error  
18 and notify the department of revenue on a form that the department prescribes. If,  
19 after March 1 of the year of any distribution under sub. (5), the department of  
20 administration or the department of revenue discovers an error in the notice that the  
21 municipality furnished under sub. (1m) that resulted in an underpayment of that  
22 year's distribution to the municipality, as determined under sub. (5), the department  
23 of administration or the department of revenue shall notify the municipality and the  
24 municipality shall correct the error. The department of revenue may either pay the  
25 amount of the underpayment to the municipality, from the appropriation under s.

1 20.835 (3) (q), or correct the underpayment as provided under par. (a). Payments  
2 under this paragraph shall be without interest.

3 \*b2136/1.3\* SECTION 2294ec. 79.10 (10) (bm) of the statutes is renumbered  
4 79.10 (10) (bm) 1. and amended to read:

5 79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but  
6 whose property tax bill does not reflect the credit may claim the credit by applying  
7 to the treasurer of the taxation district in which the property is located for the credit  
8 under par. (a) by January 31 following the issuance of the person's property tax bill.  
9 The treasurer of the ~~taxation district in which the property is located~~ shall compute  
10 the amount of the credit; subtract the amount of the credit from the person's property  
11 tax bill; notify the person of the reduced amount of the property taxes due; issue a  
12 refund to the person if the person has paid the property taxes in full; and enter the  
13 person's property on the next tax roll as property that qualifies for a lottery and  
14 gaming credit. Claims made under this ~~paragraph~~ subdivision become invalid when  
15 claims made under par. (a) become invalid.

16 \*b2136/1.3\* SECTION 2294ee. 79.10 (10) (bm) 2. of the statutes is created to  
17 read:

18 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who  
19 does not timely apply for the credit under subd. 1. may apply to the department of  
20 revenue no later than October 1 following the issuance of the person's property tax  
21 bill. Subject to review by the department, the department shall compute the amount  
22 of the credit; issue a check to the person in the amount of the credit; and notify the  
23 treasurer of the county in which the person's property is located or the treasurer of  
24 the taxation district in which the person's property is located, if the taxation district  
25 collects taxes under s. 74.87. The treasurer shall enter the person's property on the

1 next tax roll as property that qualifies for a lottery and gaming credit. Claims made  
2 under this subdivision become invalid when claims made under par. (a) become  
3 invalid.

4 \*b2136/1.3\* SECTION 2294eg. 79.10 (10) (bn) of the statutes is renumbered  
5 79.10 (10) (bn) 1. and amended to read:

6 79.10 (10) (bn) 1. If a person who owns and uses property as specified under  
7 sub. (1) (dm), as of the certification date under par. (a), transfers the property after  
8 the certification date, the transferee may apply to the treasurer of the county in  
9 which the property is located or, if the property is located in a city that collects taxes  
10 under s. 74.87, to the treasurer of the city in which the property is located for the  
11 credit under sub. (9) (bm) on a form prescribed by the department of revenue. The  
12 transferee shall attest that, to the transferee's knowledge, the transferor used the  
13 property in the manner specified under sub. (1) (dm) as of the certification date under  
14 par. (a). A claim that is made under this ~~paragraph~~ subdivision is valid for the year  
15 in which the property is transferred.

16 \*b2136/1.3\* SECTION 2294eh. 79.10 (10) (bn) 2. of the statutes is created to  
17 read:

18 79.10 (10) (bn) 2. A person who is eligible for a credit under subd. 1. but whose  
19 property tax bill does not reflect the credit may claim the credit by applying to the  
20 treasurer of the taxation district in which the property is located for the credit by  
21 January 31 following the issuance of the person's property tax bill. Claims made  
22 after January 31, but no later than October 1 following the issuance of the person's  
23 property tax bill, shall be made to the department of revenue. Paragraph (bm), as  
24 it applies to processing claims made under that paragraph, applies to processing  
25 claims made under this subdivision, except that a claim that is made under this

1 subdivision is valid for the year in which the person took possession of the  
2 transferred property under subd. 1.

3 \*b2221/3.121\* SECTION 2294j. 80.05 (2) (b) of the statutes is amended to read:

4 80.05 (2) (b) Give notice by registered mail to the department of natural  
5 resources, to the department of forestry and to the county land conservation  
6 committee in each county through which the highway may pass.

7 \*b2221/3.121\* SECTION 2294m. 80.39 (2) of the statutes is amended to read:

8 80.39 (2) NOTICE. Upon such petition the county board or the commissioners  
9 appointed by the board shall give notice of the time and place they will meet to decide  
10 on the petition. The notice shall be published as a class 2 notice, under ch. 985. The  
11 notice shall also be given to the ~~department~~ secretary of natural resources ~~by serving~~  
12 ~~a copy upon the secretary of natural resources~~ and to the secretary of forestry either  
13 by registered mail or personally. If the board appoints a committee to act, the notice  
14 shall state the fact and the notice shall be signed by the commissioners, otherwise  
15 by the chairperson of the board.

16 \*b1571/1.4\* SECTION 2294p. 81.01 (3) (intro.) of the statutes is amended to  
17 read:

18 81.01 (3) (intro.) Provide machinery, implements, material, and equipment  
19 needed to construct, maintain, and repair said highways and bridges, and for that  
20 purpose may acquire by purchase or by condemnation in the manner provided by ch.  
21 32 gravel pits and stone quarries, but the total sum spent under this subsection ~~shall~~  
22 ~~not exceed \$10,000~~ in any year for construction, maintenance, and repair of  
23 highways and bridges may not exceed the product of \$5,000 multiplied by the miles  
24 of highway under the jurisdiction of the town measured by the most recent highway

1 mileage for the town, as determined under s. 86.302, unless one of the following  
2 occurs:

3 **\*b1571/1.4\* SECTION 2294pc.** 81.01 (3) (b) of the statutes is amended to read:

4 81.01 (3) (b) The town board, by resolution, submits to the electors of the town  
5 as a referendum at a general or special town election the question of exceeding the  
6 \$10,000 limit set under this subsection. A copy of the resolution shall be filed as  
7 provided in s. 8.37. The board shall abide by the majority vote of the electors of the  
8 town on the question. The question shall read as follows:

9 Shall the town of ... spend \$... over the annual limit of \$10,000 the  
10 product of \$5,000 multiplied by the miles of highway under the jurisdiction of the  
11 town measured by the most recent highway mileage for the town, as determined  
12 under section 86.302 of the Wisconsin Statutes, for the construction, maintenance,  
13 and repair of its highways and bridges?

14 FOR SPENDING  AGAINST SPENDING

15 **\*b2007/2.7\* SECTION 2294pe.** 84.001 (1r) of the statutes is created to read:

16 84.001 (1r) “Intelligent transportation system” means a specialized computer  
17 system or other electronic, information processing, communication, or technical  
18 system, including roadway detector loops, closed circuit television, permanent  
19 variable message signs, or ramp meters, that is used to improve the efficiency or  
20 safety of a surface transportation system.

21 **\*b2221/3.121\* SECTION 2294pm.** 84.01 (17) of the statutes is amended to read:

22 84.01 (17) IMPROVEMENTS FOR NEXT 6 YEARS. In each odd-numbered year, the  
23 department of transportation shall determine, as far as possible, what  
24 improvements will be made during the following 6-year period, and shall notify the  
25 county clerks prior to February 1 of each even-numbered year, as to the

1 improvements in their respective counties. Such notice shall also be given to the  
2 department of natural resources, to the department of forestry and to the  
3 department of agriculture, trade and consumer protection.

4 **\*-0578/2.4\* SECTION 2295.** 84.01 (31) of the statutes is created to read:

5 84.01 (31) ACCOMMODATION OF UTILITY FACILITIES WITHIN HIGHWAY RIGHTS-OF-WAY.

6 Notwithstanding ss. 84.06 (4), 84.063, 84.065, and 84.093, the department may, upon  
7 finding that it is feasible and advantageous to the state, negotiate and enter into an  
8 agreement to accept any plant or equipment used for the conveyance, by wire, optics,  
9 radio signal, or other means, of voice, data, or other information at any frequency  
10 over any part of the electromagnetic spectrum, or to accept any services associated  
11 with the collection, storage, forwarding, switching, and delivery incidental to such  
12 communication, as payment for the accommodation of a utility facility, as defined in  
13 s. 84.063 (1) (b), within a highway right-of-way. Any agreement under this  
14 subsection is exempt from ss. 16.70 to 16.75, 16.755 to 16.82, and 16.85 to 16.89, but  
15 ss. 16.528, 16.752, and 16.754 apply to such agreement.

16 **\*-0579/1.1\* SECTION 2296.** 84.01 (32) of the statutes is created to read:

17 84.01 (32) CONFIDENTIALITY OF BIDDER INFORMATION. (a) The department may  
18 not disclose to any person any information requested by the department for the  
19 purpose of complying with 49 CFR 26, as that section existed on October 1, 1999, that  
20 relates to an individual's statement of net worth, a statement of experience, or a  
21 company's financial statement, including the gross receipts of a bidder.

22 (b) This subsection does not prohibit the department from disclosing  
23 information to any of the following persons:

24 1. The person to whom the information relates.



1           2. Any person who has the written consent of the person to whom the  
2 information relates to receive such information.

3           3. Any person to whom 49 CFR 26, as that section existed on October 1, 1999,  
4 requires or specifically authorizes the department to disclose such information.

5           **\*b0519/3.1\* SECTION 2296m.** 84.01 (33) of the statutes is created to read:

6           84.01 (33) TRANSPORTATION FUNDING REPORT. By January 15, 2003, and  
7 biennially thereafter, the department shall submit a report to the chief clerk of each  
8 house of the legislature for distribution to the appropriate standing committee  
9 dealing with transportation matters in each house of the legislature that shows  
10 transportation revenues and the funding for transportation programs for at least 15  
11 years preceding the report, including changes to funding levels following the  
12 enactment of biennial budget bills and an explanation of major changes in the  
13 funding levels for appropriations included in the most recent biennial budget act.

14           **\*b1518/2.1\* SECTION 2296p.** 84.01 (34) of the statutes is created to read:

15           84.01 (34) STILLWATER BRIDGE PROJECT. (a) Not later than April 1, 2002, the  
16 department shall develop and submit to the joint committee on finance a proposal  
17 specifying the amount of anticipated expenditures to be made by the department for  
18 mitigation in connection with the Stillwater Bridge project across the St. Croix River  
19 between Houlton in St. Croix County and Stillwater, Minnesota.

20           (b) If, after submission of the proposal under par. (a), the department  
21 determines that it will exceed the amount of anticipated expenditures specified in  
22 the proposal under par. (a), the department shall submit to the joint committee on  
23 finance a proposal for the additional amount of anticipated expenditures for  
24 mitigation in connection with the project.

25           **\*-1798/2.1\* SECTION 2297.** 84.013 (2) (a) of the statutes is amended to read:

1 84.013 (2) (a) Subject to ~~s. ss. 84.59 (1) and~~ 86.255, major highway projects shall  
2 be funded from the appropriations under ss. 20.395 (3) (bq) to (bx) and (4) (jq) and  
3 20.866 (2) (ur) to (uu).

4 **\*-2228/4.4\* SECTION 2298.** 84.013 (2) (b) of the statutes is amended to read:

5 84.013 (2) (b) ~~Subject~~ Except as provided in ss. 84.014 and 84.03 (3) and subject  
6 to s. 86.255, reconditioning, reconstruction and resurfacing of highways shall be  
7 funded from the appropriations under s. 20.395 (3) (cq) to (cx).

8 **\*-0081/1.1\* SECTION 2299.** 84.013 (3) (a), (b), (c), (d), (e), (em), (f), (g), (h), (i),  
9 (j), (k), (L), (m), (n), (o), (p), (q), (r), (s), (t), (tj), (u), (v), (vc), (vg), (vL), (vp), (vt), (vx),  
10 (w), (wr), (x), (xf), (xo), (xs), (xw), (xy), (y), (yb), (yf), (yk), (yo), (ys), (yw), (yy) and (z)  
11 of the statutes are repealed.

12 **\*-1685/1.1\* SECTION 2300.** 84.013 (3) (pe) of the statutes is created to read:

13 84.013 (3) (pe) STH 17 extending approximately 3.25 miles from the  
14 intersection of STH 17 and Birchwood Drive to USH 8 approximately 0.16 miles east  
15 of Germond Road, designated as the Rhinelander relocation, in Oneida County.

16 **\*-1685/1.2\* SECTION 2301.** 84.013 (3) (pm) of the statutes is created to read:

17 84.013 (3) (pm) STH 26 extending approximately 48 miles between I 90 in  
18 Janesville and STH 60 north of Watertown in Rock, Jefferson, and Dodge counties.

19 **\*-1685/1.3\* SECTION 2302.** 84.013 (3) (ps) of the statutes is created to read:

20 84.013 (3) (ps) I 39/USH 51 extending approximately 8 miles from south of Fox  
21 Glove Road to north of Bridge Street, designated as the Wausau beltline, in  
22 Marathon County.

23 **\*b0507/2.1\* SECTION 2302c.** 84.013 (3m) (d) of the statutes is created to read:

24 84.013 (3m) (d) In constructing the major highway project specified under sub.  
25 (3) (ac), the department shall construct USH 12, as designated on the effective date