

gis
PP-647-
963

1 ***-1059/6.28*** SECTION 2188. 71.45 (3d) of the statutes is created to read:

2 71.45 (3d) PHASE IN; DOMESTIC INSURERS. (a) For taxable years beginning after
3 December 31, 2003, and before January 1, 2005, a domestic insurer that is subject
4 to apportionment under sub. (3) and this subsection shall multiply the net income
5 figure derived by the application of sub. (2) by an apportionment fraction composed
6 of the percentage under sub. (3) (a) representing 60% of the fraction and the
7 percentage under sub. (3) (b) 1. representing 40% of the fraction.

8 (b) For taxable years beginning after December 31, 2004, and before January
9 1, 2006, a domestic insurer that is subject to apportionment under sub. (3) and this
10 subsection shall multiply the net income figure derived by the application of sub. (2)
11 by an apportionment fraction composed of the percentage under sub. (3) (a)
12 representing 80% of the fraction and the percentage under sub. (3) (b) 1. representing
13 20% of the fraction.

14 (c) For taxable years beginning after December 31, 2005, a domestic insurer
15 that is subject to apportionment under sub. (3) and this subsection shall multiply the
16 net income figure derived by the application of sub. (2) by the percentage under sub.
17 (3) (a).

18 ***b0679/3.35*** SECTION 2188m. 71.45 (3e) of the statutes is created to read:

19 71.45 (3e) APPORTIONMENT FORMULA COMPUTATION. (a) 1. For taxable years
20 beginning before January 1, 2006, if both the numerator and the denominator used
21 to determine the percentage under sub. (3) (a) related to a taxpayer's net income are
22 zero, the percentage under sub. (3) (a) is eliminated from the apportionment formula
23 to determine the taxpayer's income under sub. (3).

24 2. For taxable years beginning after December 31, 2005, if both the numerator
25 and the denominator used to determine the percentage under sub. (3) (a) related to

1 a taxpayer's net income are zero, none of the taxpayer's net income is apportioned
2 to this state.

3 (b) 1. For taxable years beginning before January 1, 2006, if the numerator
4 used to determine the percentage under sub. (3) (a) related to a taxpayer's net income
5 is a negative number and the denominator used to determine the percentage under
6 sub. (3) (a) related to a taxpayer's net income is not zero, the percentage under sub.
7 (3) (a) is zero.

8 2. For taxable years beginning after December 31, 2005, if the numerator used
9 to determine the percentage under sub. (3) (a) related to a taxpayer's net income is
10 a negative number and the denominator used to determine the percentage under
11 sub. (3) (a) related to a taxpayer's net income is not zero, none of the taxpayer's net
12 income is apportioned to this state.

13 (c) 1. For taxable years beginning before January 1, 2006, if the numerator used
14 to determine the percentage under sub. (3) (a) related to a taxpayer's net income is
15 a positive number and the denominator used to determine the percentage under sub.
16 (3) (a) related to a taxpayer's net income is zero or a negative number, the percentage
17 under sub. (3) (a) is one.

18 2. For taxable years beginning after December 31, 2005, if the numerator used
19 to determine the percentage under sub. (3) (a) related to a taxpayer's net income is
20 a positive number and the denominator used to determine the percentage under sub.
21 (3) (a) related to a taxpayer's net income is zero or a negative number, all of the
22 taxpayer's net income is apportioned to this state.

23 ***-1059/6.29* SECTION 2189.** 71.45 (3m) of the statutes is amended to read:

24 71.45 (3m) ARITHMETIC AVERAGE. The Except as provided in sub. (3d), the
25 arithmetic average of the 2 percentages referred to in sub. (3) shall be applied to the

1 net income figure arrived at by the successive application of sub. (2) (a) and (b) with
2 respect to Wisconsin insurers to which sub. (2) (a) and (b) applies and which have
3 ~~collected~~ received premiums, other than life insurance premiums, written upon for
4 insurance, ~~other than life insurance, where the subject of such insurance was on~~
5 property or risks resident, located or to be performed outside this state, to arrive at
6 Wisconsin income constituting the measure of the franchise tax.

7 ***-1493/1.3*** SECTION 2190. 71.45 (6) of the statutes is created to read:

8 71.45 (6) PARTNERSHIPS AND LIMITED LIABILITY COMPANIES. (a) A general or
9 limited partner's share of the numerator and denominator of a partnership's
10 apportionment factors under this section are included in the numerator and
11 denominator of the general or limited partner's apportionment factors under this
12 section.

13 (b) If a limited liability company is treated as a partnership, for federal tax
14 purposes, a member's share of the numerator and denominator of a limited liability
15 company's apportionment factors under this section are included in the numerator
16 and denominator of the member's apportionment factors under this section.

17 ***-0667/5.10*** SECTION 2191. 71.47 (1dm) of the statutes is created to read:

18 71.47 (1dm) DEVELOPMENT ZONE CAPITAL INVESTMENT CREDIT. (a) In this
19 subsection:

20 1. "Certified" means entitled under s. 560.795 (3) (a) 4. to claim tax benefits or
21 certified under s. 560.795 (5).

22 2. "Claimant" means a person who files a claim under this subsection.

23 3. "Development zone" means a development opportunity zone under s. 560.795

24 (1) (e).

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

10 (b) Subject to the limitations provided in this subsection and in s. 73.03 (35),
11 for any taxable year for which the claimant is certified, a claimant may claim as a
12 credit against the taxes imposed under s. 71.43 an amount that is equal to 3% of the
13 following:

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

17 (c) A claimant may claim the credit under par. (b) 1., if the tangible personal
18 property is purchased after the claimant is certified and the personal property is
19 used for at least 50% of its use in the claimant’s business at a location in a
20 development zone or, if the property is mobile, the property’s base of operations for
21 at least 50% of its use is at a location in a development zone.

22 (d) A claimant may claim the credit under par. (b) 2. for an amount expended
23 to construct, rehabilitate, remodel, or repair real property, if the claimant began the
24 physical work of construction, rehabilitation, remodeling, or repair, or any
25 demolition or destruction in preparation for the physical work, after the place where

1 the property is located was designated a development zone, or if the completed
2 project is placed in service after the claimant is certified. In this paragraph, “physical
3 work” does not include preliminary activities such as planning, designing, securing
4 financing, researching, developing specifications, or stabilizing the property to
5 prevent deterioration.

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

11 (f) No credit may be allowed under this subsection unless the claimant includes
12 with the claimant’s return:

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

15 2. A statement from the department of commerce verifying the purchase price
16 of the investment and verifying that the investment fulfills the requirements under
17 par. (b).

18 (g) In calculating the credit under par. (b) a claimant shall reduce the amount
19 expended to acquire property by a percentage equal to the percentage of the area of
20 the real property not used for the purposes for which the claimant is certified and
21 shall reduce the amount expended for other purposes by the amount expended on the
22 part of the property not used for the purposes for which the claimant is certified.

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

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

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

23 (k) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits
24 or certified under s. 560.795 (5) ceases business operations in the development zone
25 during any of the taxable years that that zone exists, that person may not carry over

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

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

6 ***-0669/1.3* SECTION 2192.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

7 71.47 (1dx) (a) 5. “Member of a targeted group” means ~~a person under sub. (2dj)~~
8 ~~(am) 1,~~ a person who resides in an empowerment zone, or an enterprise community,
9 that the U.S. government designates, a person who is employed in an unsubsidized
10 job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin
11 works employment position, a person who is employed in a trial job, as defined in s.
12 49.141 (1) (n), ~~or~~ a person who is eligible for child care assistance under s. 49.155, a
13 person who is a vocational rehabilitation referral, an economically disadvantaged
14 youth, an economically disadvantaged veteran, a supplemental security income
15 recipient, a general assistance recipient, an economically disadvantaged ex-convict,
16 a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated
17 worker, as defined in 29 USC 2801 (9), or a food stamp recipient; if the person has
18 been certified in the manner under sub. (1dj) (am) 3. by a designated local agency,
19 as defined in sub. (1dj) (am) 2.

20 ***-1856/6.5* SECTION 2193.** 71.47 (3g) of the statutes is created to read:

21 71.47 (3g) TECHNOLOGY ZONES CREDIT. (a) Subject to the limitations under this
22 subsection and ss. 73.03 (35m), and 560.96, a business that is certified under s.
23 560.96 (3) may claim as a credit against the taxes imposed under s. 71.43 an amount
24 equal to the sum of the following, as established under s. 560.96 (3) (c):

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

3 2. The amount of income and franchise taxes imposed under s. 71.43 that the
4 business paid in the taxable year.

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

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

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

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

19 ***-0667/5.11*** SECTION 2194. 71.49 (1) (emb) of the statutes is created to read:
20 71.49 (1) (emb) Development zone capital investment credit under s. 71.47
21 (1dm).

22 ***-1856/6.6*** SECTION 2195. 71.49 (1) (eon) of the statutes is created to read:
23 71.49 (1) (eon) Technology zones credit under s. 71.47 (3g).

24 ***b0625/3.25*** SECTION 2200c. 71.93 (1) (a) 4. of the statutes is amended to read:

1 71.93 (1) (a) 4. An amount that the department of workforce development may
2 recover under s. ~~49.125~~ or 49.195 (3) or 49.793, if the department of workforce
3 development has certified the amount under s. 49.85.

4 ***b0303/1.2* SECTION 2200f.** 71.93 (1) (a) 6. of the statutes is created to read:

5 71.93 (1) (a) 6. An amount owed to the department of military affairs under s.
6 21.49 (3m) (b).

7 ***b0677/2.1* SECTION 2200d.** 72.01 (11m) of the statutes is created to read:

8 72.01 (11m) “Federal credit” means, for deaths occurring before October 1,
9 2002, the federal estate tax credit in effect on December 31, 2000, and for deaths
10 occurring after September 30, 2002, the federal estate tax credit in effect on the day
11 of the decedent’s death.

12 ***b0677/2.1* SECTION 2200e.** 72.01 (11n) of the statutes is created to read:

13 72.01 (11n) “Federal estate tax” means, for deaths occurring before October 1,
14 2002, the federal estate tax in effect on December 31, 2000, and for deaths occurring
15 after September 30, 2002, the federal estate tax in effect on the day of the decedent’s
16 death.

17 ***b0677/2.1* SECTION 2200g.** 72.02 of the statutes is amended to read:

18 **72.02 Estate tax imposed.** An estate tax is imposed upon the transfer of all
19 property that is subject to a federal estate tax and that has a taxable situs in this
20 state. The tax imposed is equal to the federal credit allowed for state death taxes
21 against the federal estate tax as finally determined. If only a portion of a decedent’s
22 property has a taxable situs in this state, the tax imposed is the amount obtained by
23 multiplying the federal credit allowed for state death taxes by a fraction the
24 numerator of which is the value of the decedent’s estate that has a taxable situs in

1 this state and the denominator of which is the total value of the property in the estate
2 that qualifies for the federal credit allowed for state death taxes.

3 *b0677/2.1* SECTION 2200k. 72.30 (1) of the statutes is renumbered 72.30 (1)
4 (a) and amended to read:

5 72.30 (1) (a) ~~If~~ Except as provided in par. (b), if a federal estate tax return is
6 required, the personal representative, special administrator, trustee, distributee or
7 other person interested shall prepare the return for the tax under this chapter,
8 compute the tax due under this chapter and on or before the due date, as extended,
9 of the federal estate tax return file the return for the tax under this chapter, a copy
10 of the federal estate tax return and a copy of all documents submitted with the
11 federal estate tax return.

12 *b0677/2.1* SECTION 2200L. 72.30 (1) (b) of the statutes is created to read:

13 72.30 (1) (b) For deaths occurring after December 31, 2001, and before October
14 1, 2002, the personal representative, special administrator, trustee, distributee, or
15 other person interested shall prepare the return for the tax under this chapter in the
16 manner prescribed by the department.

17 *-0546/2.7* SECTION 2201. 73.01 (4) (a) of the statutes is amended to read:

18 73.01 (4) (a) Subject to the provisions for judicial review contained in s. 73.015,
19 the commission shall be the final authority for the hearing and determination of all
20 questions of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss.
21 ~~70.11 (21)~~, 70.38 (4) (a), 70.397, 70.64, and 70.995 (8), s. 76.38 (12) (a), 1993 stats.,
22 ss. 76.39 (4) (c), 76.48 (6), 76.91, 77.26 (3), 77.59 (6) (b), 78.01, 78.22, 78.40, 78.555,
23 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45,
24 subch. XIV of ch. 71, and subch. VII of ch. 77. Whenever with respect to a pending
25 appeal there is filed with the commission a stipulation signed by the department of

1 revenue and the adverse party, under s. 73.03 (25), or the department of
2 transportation and the adverse party agreeing to an affirmance, modification, or
3 reversal of the department of revenue's or department of transportation's position
4 with respect to some or all of the issues raised in the appeal, the commission shall
5 enter an order affirming or modifying in whole or in part, or canceling the assessment
6 appealed from, or allowing in whole or in part or denying the petitioner's refund
7 claim, as the case may be, pursuant to and in accordance with the stipulation filed.
8 No responsibility shall devolve upon the commission, respecting the signing of an
9 order of dismissal as to any pending appeal settled by the department of revenue or
10 the department of transportation without the approval of the commission.

11 *~~0546/2.8~~* SECTION 2202. 73.01 (5) (a) of the statutes is amended to read:

12 73.01 (5) (a) Any person who is aggrieved by a determination of the state board
13 of assessors under s. 70.995 (8) ~~or by the department of revenue under s. 70.11 (21)~~
14 or who has filed a petition for redetermination with the department of revenue and
15 who is aggrieved by the redetermination of the department of revenue may, within
16 60 days of the determination of the state board of assessors or of the department of
17 revenue or, in all other cases, within 60 days after the redetermination but not
18 thereafter, file with the clerk of the commission a petition for review of the action of
19 the department of revenue and the number of copies of the petition required by rule
20 adopted by the commission. Any person who is aggrieved by a determination of the
21 department of transportation under s. 341.405 or 341.45 may, within 30 days after
22 the determination of the department of transportation, file with the clerk of the
23 commission a petition for review of the action of the department of transportation
24 and the number of copies of the petition required by rule adopted by the commission.
25 If a municipality appeals, its appeal shall set forth that the appeal has been

1 authorized by an order or resolution of its governing body and the appeal shall be
2 verified by a member of that governing body as pleadings in courts of record are
3 verified. The clerk of the commission shall transmit one copy to the department of
4 revenue, or to the department of transportation, and to each party. In the case of
5 appeals from manufacturing property assessments, the person assessed shall be a
6 party to a proceeding initiated by a municipality. At the time of filing the petition,
7 the petitioner shall pay to the commission a \$25 filing fee. The commission shall
8 deposit the fee in the general fund. Within 30 days after such transmission the
9 department of revenue, except for petitions objecting to manufacturing property
10 assessments, or the department of transportation, shall file with the clerk of the
11 commission an original and the number of copies of an answer to the petition
12 required by rule adopted by the commission and shall serve one copy on the petitioner
13 or the petitioner's attorney or agent. Within 30 days after service of the answer, the
14 petitioner may file and serve a reply in the same manner as the petition is filed. Any
15 person entitled to be heard by the commission under s. 76.38 (12) (a), 1993 stats., or
16 s. 76.39 (4) (c), 76.48, or 76.91 may file a petition with the commission within the time
17 and in the manner provided for the filing of petitions in income or franchise tax cases.
18 Such papers may be served as a circuit court summons is served or by certified mail.
19 For the purposes of this subsection, a petition for review is considered timely filed
20 if mailed by certified mail in a properly addressed envelope, with postage duly
21 prepaid, which envelope is postmarked before midnight of the last day for filing.

22 *~~0667/5.12~~* SECTION 2203. 73.03 (35) of the statutes is amended to read:

23 73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di),
24 (2dj), (2dL), (~~2dm~~), (2dr), (2ds) or (2dx), 71.28 (1dd), (1de), (1di), (1dj), (~~1dm~~), (1dL),
25 (1ds), (1dx), or (4) (am) or 71.47 (1dd), (1de), (1di), (1dj), (1dL), (~~1dm~~), (1ds), (1dx), or

1 (4) (am) if granting the full amount claimed would violate a requirement under s.
2 560.785 or would bring the total of the credits granted to that claimant under all of
3 those subsections over the limit for that claimant under s. 560.768, 560.795 (2) (b),
4 or 560.797 (5) (b).

5 *~~1856/6.7~~* SECTION 2204. 73.03 (35m) of the statutes is created to read:

6 73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g),
7 or 71.47 (3g), if granting the full amount claimed would violate a requirement under
8 s. 560.96 or would bring the total of the credits claimed under ss. 71.07 (3g), 71.28
9 (3g), and 71.47 (3g) over the limit for all claimants under s. 560.96 (2).

10 *b0494/1.1* SECTION 2204m. 73.03 (46) of the statutes is repealed.

11 *~~0937/1.1~~* SECTION 2205. 73.03 (52m) of the statutes is created to read:

12 73.03 (52m) To enter into agreements with other states that provide for
13 offsetting state tax refunds against tax obligations of other states and offsetting tax
14 refunds of other states against state tax obligations, if the agreements provide that
15 setoffs under ss. 71.93 and 71.935 occur before the setoffs under those agreements.

16 *b0686/1.1* SECTION 2205m. 73.03 (56) of the statutes is created to read:

17 73.03 (56) To work with the Internal Revenue Service and the University of
18 Wisconsin—Extension to undertake a program that accomplishes all of the following:

- 19 (a) Promotes volunteering among the state's financial and legal professionals
20 in the volunteer income tax assistance program.
- 21 (b) Provides training for the volunteers.
- 22 (c) Assists in the creation of mobile sites that offer assistance to individuals who
23 are eligible to participate in the volunteer income tax assistance program and who
24 reside in rural and underserved areas.

25 *~~2057/1.1~~* SECTION 2207. 73.0305 of the statutes is amended to read:

1 **73.0305 Revenue limits and intradistrict transfer aid calculations.** The
2 department of revenue shall annually determine and certify to the state
3 superintendent of public instruction, no later than the 4th Monday in June, the
4 allowable rate of increase under ~~s. 121.85 (6) (ar)~~ and subch. VII of ch. 121. The
5 allowable rate of increase is the percentage change in the consumer price index for
6 all urban consumers, U.S. city average, between the preceding March 31 and the 2nd
7 preceding March 31, as computed by the federal department of labor.

8 *~~0401/1.3~~* **SECTION 2208.** 74.23 (1) (a) 2. of the statutes is amended to read:

9 74.23 (1) (a) 2. Pay to the proper treasurer all collections of special
10 assessments, special charges and special taxes, except that occupational taxes under
11 ss. 70.40 to ~~70.425~~ 70.421 and forest cropland, woodland and managed forest land
12 taxes under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

13 *~~0543/3.16~~* **SECTION 2209.** 74.23 (1) (a) 5. of the statutes is created to read:

14 74.23 (1) (a) 5. Pay to each taxing jurisdiction within the district its
15 proportionate share of the taxes and interest under s. 70.995 (12) (a).

16 *~~0401/1.4~~* **SECTION 2211.** 74.25 (1) (a) 2. of the statutes is amended to read:

17 74.25 (1) (a) 2. Pay to the proper treasurer all collections of special
18 assessments, special charges and special taxes, except that occupational taxes under
19 ss. 70.40 to ~~70.425~~ 70.421 and forest cropland, woodland and managed forest land
20 taxes under ch. 77 shall be settled for under subds. 5. to 8.

21 *~~0401/1.5~~* **SECTION 2212.** 74.25 (1) (a) 3. of the statutes is amended to read:

22 74.25 (1) (a) 3. Retain all collections of special assessments, special charges and
23 special taxes due to the taxation district, except that occupational taxes under ss.
24 70.40 to ~~70.425~~ 70.421 and forest cropland, woodland and managed forest land taxes
25 under ch. 77 shall be settled for under subds. 5. to 8.

1 ***-0543/3.17*** SECTION 2213. 74.25 (1) (a) 4m. of the statutes is created to read:
2 74.25 (1) (a) 4m. Pay to each taxing jurisdiction within the district its
3 proportionate share of the taxes and interest under s. 70.995 (12) (a).

4 ***-0401/1.6*** SECTION 2216. 74.30 (1) (b) of the statutes is amended to read:
5 74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,
6 special charges and special taxes, except that occupational taxes under ss. 70.40 to
7 ~~70.425~~ 70.421 and forest cropland, woodland and managed forest land taxes under
8 ch. 77 shall be settled for under pars. (e) to (h).

9 ***-0401/1.7*** SECTION 2217. 74.30 (1) (c) of the statutes is amended to read:
10 74.30 (1) (c) Retain all collections of special assessments, special charges and
11 special taxes due to the taxation district, except that occupational taxes under ss.
12 70.40 to ~~70.425~~ 70.421 and forest cropland, woodland and managed forest land taxes
13 under ch. 77 shall be settled for under pars. (e) to (h).

14 ***-0543/3.18*** SECTION 2218. 74.30 (1) (dm) of the statutes is created to read:
15 74.30 (1) (dm) Pay to each taxing jurisdiction within the district its
16 proportionate share of the taxes and interest under s. 70.995 (12) (a).

17 ***-0925/1.2*** SECTION 2226. 74.41 (1) (d) of the statutes is created to read:
18 74.41 (1) (d) Have been corrected under s. 70.73 (1m).

19 ***-0832/5.10*** SECTION 2231. 76.02 (1) of the statutes is amended to read:
20 76.02 (1) “Air carrier company” means any person engaged in the business of
21 transportation in aircraft of persons or property for hire on regularly scheduled
22 flights, except an air carrier company whose property is exempt from taxation under
23 s. 70.11 (42) (b). In this subsection, “aircraft” means a completely equipped operating
24 unit, including spare flight equipment, used as a means of conveyance in air
25 commerce.

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

2 76.28 (1) (f) “Payroll factor” means a fraction the numerator of which is the total
3 amount paid in this state during the tax period by the taxpayer for compensation and
4 the denominator of which is the total compensation paid everywhere during the tax
5 period, except that compensation solely related to the production of nonoperating
6 revenues shall be excluded from the numerator and denominator of the payroll factor
7 and except that compensation related to the production of both operating and
8 nonoperating revenue shall be partially excluded from the numerator and
9 denominator of the payroll factor so as to exclude as near as possible the portion of
10 compensation related to the production of nonoperating revenue. Compensation is
11 paid in this state if the individual’s service is performed entirely within this state,
12 or if the individual’s service is performed both within and outside this state but the
13 service performed outside this state is incidental to the individual’s service within
14 this state, or if some of the service is performed in this state and the base of operations
15 or, if there is no base of operations, the place from which the service is directed or
16 controlled is in this state or the base of operations or the place from which the service
17 is directed or controlled is not in any state in which part of the service is performed
18 and the individual’s residence is in this state. In this paragraph, “compensation”
19 includes management and service fees paid to an affiliated service corporation
20 pursuant to 15 USC 79.

21 ***b0569/2.3* SECTION 2234m.** 76.28 (1) (gm) of the statutes is renumbered
22 76.28 (1) (gm) (intro.) and amended to read:

23 76.28 (1) (gm) (intro.) “Qualified wholesale electric company” means any all of
24 the following:

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

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

8 76.28 (1) (gm) 2. A wholesale merchant plant, as defined in s. 196.491 (1) (w),
9 that has a total power production capacity of at least 50 megawatts.

10 ***-1321/2.3* SECTION 2235.** 76.28 (2) (a) of the statutes is amended to read:

11 76.28 (2) (a) ~~There~~ Except as provided in s. 76.29, there is imposed on every
12 light, heat and power company an annual license fee to be assessed by the
13 department on or before May 1, 1985, and every May 1 thereafter measured by the
14 gross revenues of the preceding year; excluding for the tax period, as defined in s.
15 76.29 (1) (f), gross revenues that are subject to the license fee under s. 76.29; at the
16 rates and by the methods set forth under pars. (b) to (d). The fee shall become
17 delinquent if not paid when due and when delinquent shall be subject to interest at
18 the rate of 1.5% per month until paid. Payment in full of the May 1 assessment
19 constitutes a license to carry on business for the 12-month period commencing on the
20 preceding January 1.

21 ***-1321/2.4* SECTION 2236.** 76.29 of the statutes is created to read:

22 **76.29 License fee for selling electricity at wholesale. (1) DEFINITIONS.**

23 In this section:

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

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

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

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

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

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

8 (2) IMPOSITION. There is imposed on every light, heat, and power company and
9 electric cooperative that owns an electric utility plant, an annual license fee to be
10 assessed by the department on or before May 1, 2005, and every May 1 thereafter,
11 ending with the assessment on May 1, 2010, measured by the gross revenues of the
12 preceding tax period in an amount equal to the apportionment factor multiplied by
13 gross revenues multiplied by 1.59%. The fee shall become delinquent if not paid
14 when due and when delinquent shall be subject to interest at the rate of 1.5% per
15 month until paid. Gross revenues earned by a light, heat, and power company after
16 December 31, 2009, are subject to the license fee imposed under s. 76.28 (2). Gross
17 revenues earned by an electric cooperative after December 31, 2009, are subject to
18 the license fee imposed under s. 76.48 (1r).

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

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

22 **76.31 Determination of ad valorem tax receipts for hub facility**
23 **exemptions.** By July 1, 2004, and every July 1 thereafter, the department shall
24 determine the total amount of the tax imposed under subch. I of ch. 76 that was paid
25 by each air carrier company, as defined in s. 70.11 (42) (a) 1., whose property is

1 exempt from taxation under s. 70.11 (42) (b) for the most recent taxable year that the
2 air carrier company paid the tax imposed under subch. I of ch. 76. The total amount
3 determined under this section shall be transferred under s. 20.855 (4) (fm) to the
4 transportation fund.

5 *~~1321/2.5~~* SECTION 2237. 76.48 (1r) of the statutes is amended to read:

6 76.48 (1r) ~~Every~~ Except as provided in s. 76.29, every electric cooperative shall
7 pay, in lieu of other general property and income or franchise taxes, an annual license
8 fee equal to its apportionment factor multiplied by its gross revenues; excluding for
9 the tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the
10 license fee under s. 76.29; multiplied by 3.19%. Real estate and personal property
11 not used primarily for the purpose of generating, transmitting or distributing
12 electric energy are subject to general property taxes. If a general structure is used
13 in part to generate, transmit or distribute electric energy and in part for
14 nonoperating purposes, the license fee imposed by this section is in place of the
15 percentage of all other general property taxes that fairly measures and represents
16 the extent of the use in generating, transmitting or distributing electric energy, and
17 the balance is subject to local assessment and taxation, except that the entire general
18 structure is subject to special assessments for local improvements.

19 *~~0544/3.3~~* SECTION 2243. 76.81 of the statutes is amended to read:

20 **76.81 Imposition.** There is imposed a tax on the real property of, and the
21 tangible personal property of, every telephone company, excluding property that is
22 exempt from the property tax under s. 70.11 (39), motor vehicles that are exempt
23 under s. 70.112 (5), property that is used less than 50% in the operation of a telephone
24 company, as provided under s. 70.112 (4) (b), and treatment plant and pollution
25 abatement equipment that is exempt under s. 70.11 (21) (a). Except as provided in

1 s. 76.815, the rate for the tax imposed on each description of real property and on each
2 item of tangible personal property is the net rate for the prior year for the tax under
3 ch. 70 in the taxing jurisdictions where the description or item is located. The real
4 and tangible personal property of a telephone company shall be assessed as provided
5 under s. 70.112 (4) (b).

6 ***-2302/1.1*** SECTION 2244. 77.51 (20) of the statutes is amended to read:

7 77.51 (20) “Tangible personal property” means all tangible personal property
8 of every kind and description and includes electricity, natural gas, steam, and water,
9 and also leased property affixed to realty if the lessor has the right to remove the
10 property upon breach or termination of the lease agreement, unless the lessor of the
11 property is also the lessor of the realty to which the property is affixed. “Tangible
12 personal property” also includes coins and stamps of the United States sold or traded
13 as collectors’ items above their face value and computer programs ~~except, including~~
14 custom computer programs.

15 ***-0540/1.1*** SECTION 2245. 77.52 (2) (a) 10. of the statutes is amended to read:

16 77.52 (2) (a) 10. Except for installing or applying tangible personal property
17 which, when installed or applied, will constitute an addition or capital improvement
18 of real property, the repair, service, alteration, fitting, cleaning, painting, coating,
19 towing, inspection and maintenance of all items of tangible personal property unless,
20 at the time of such repair, service, alteration, fitting, cleaning, painting, coating,
21 towing, inspection or maintenance, a sale in this state of the type of property
22 repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected or
23 maintained would have been exempt to the customer from sales taxation under this
24 subchapter, other than the exempt sale of a motor vehicle or truck body to a
25 nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.51

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

1 alteration, fitting, cleaning, painting, coating, towing, inspection, or maintenance of
2 items listed in this subdivision, regardless of whether the installation or application
3 of tangible personal property related to the items is an addition to or a capital
4 improvement of real property, except that the tax imposed under this subsection does
5 not apply to the original installation or the complete replacement of an item listed
6 in this subdivision, if such installation or replacement is a real property construction
7 activity under s. 77.51 (2).

8 *b0338/1.1* SECTION 2245d. 77.52 (2) (a) 10. of the statutes, as affected by
9 2001 Wisconsin Act ... (this act), is amended to read:

10 77.52 (2) (a) 10. ^eThe repair, service, alteration, fitting, cleaning, painting,
11 coating, towing, inspection and maintenance of all items of tangible personal
12 property unless, at the time of such repair, service, alteration, fitting, cleaning,
13 painting, coating, towing, inspection or maintenance, a sale in this state of the type
14 of property repaired, serviced, altered, fitted, cleaned, painted, coated, towed,
15 inspected or maintained would have been exempt to the customer from sales taxation
16 under this subchapter, other than the exempt sale of a motor vehicle or truck body
17 to a nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.51
18 (14r). For purposes of this paragraph, the following items shall be deemed to have
19 retained their character as tangible personal property, regardless of the extent to
20 which any such item is fastened to, connected with or built into real property:
21 furnaces, boilers, stoves, ovens, including associated hoods and exhaust systems,
22 heaters, air conditioners, humidifiers, dehumidifiers, refrigerators, coolers, freezers,
23 water pumps, water heaters, water conditioners and softeners, clothes washers,
24 clothes dryers, dishwashers, garbage disposal units, radios and radio antennas,
25 incinerators, television receivers and antennas, record players, tape players,

*Except for installing or applying tangible personal property which, when
installed or applied, will constitute an addition or capital improvement of real
property, the*

PLAIN
TEXT
JK

1 jukeboxes, vacuum cleaners, furniture and furnishings, carpeting and rugs,
2 bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps,
3 electronic dust collectors, grills and rotisseries, bar equipment, intercoms,
4 recreational, sporting, gymnasium and athletic goods and equipment including by
5 way of illustration but not of limitation bowling alleys, golf practice equipment, pool
6 tables, punching bags, ski tows and swimming pools; equipment in offices, business
7 facilities, schools and hospitals but not in residential facilities including personal
8 residences, apartments, long-term care facilities, as defined under s. 16.009 (1) (em),
9 state institutions, as defined under s. 101.123 (1) (i), Type 1 secured correctional
10 facilities, as defined in s. 938.02 (19), or similar facilities, including by way of
11 illustration but not of limitation lamps, chandeliers, and fans, venetian blinds,
12 canvas awnings, office and business machines, ice and milk dispensers,
13 beverage-making equipment, vending machines, soda fountains, steam warmers
14 and tables, compressors, condensing units and evaporative condensers, pneumatic
15 conveying systems; laundry, dry cleaning, and pressing machines, power tools,
16 burglar alarm and fire alarm fixtures, electric clocks and electric signs. “Service”
17 does not include services performed by veterinarians. The tax imposed under this
18 subsection applies to the repair, service, alteration, fitting, cleaning, painting,
19 coating, towing, inspection, or maintenance of items listed in this subdivision,
20 regardless of whether the installation or application of tangible personal property
21 related to the items is an addition to or a capital improvement of real property, except
22 that the tax imposed under this subsection does not apply to the original installation
23 or the complete replacement of an item listed in this subdivision, if such installation
24 or replacement is a real property construction activity under s. 77.51 (2).

25 *–1335/7.55* SECTION 2246. 77.54 (9a) (a) of the statutes is amended to read:

1 77.54 (9a) (a) This state or any agency thereof ~~and~~, the University of Wisconsin
2 Hospitals and Clinics Authority, and the Fox River Navigational System Authority.

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

4 77.54 (45) The gross receipts from the sale of and the use or other consumption
5 of a onetime license or similar right to purchase admission to professional football
6 games at a football stadium, as defined in s. 229.821 (6), that is granted by a
7 municipality; a local professional football stadium district; or a professional football
8 team or related party, as defined in s. 229.821 (12); if the person who buys the license
9 or right is entitled, at the time the license or right is transferred to the person, to
10 purchase admission to at least 3 professional football games in this state during one
11 football season. ~~The exemption under this subsection does not apply to a license or~~
12 ~~right that is sold after December 31, 2003.~~

13 ***b0630/1.1* SECTION 2247m.** 77.76 (3) of the statutes is amended to read:

14 77.76 (3) From the appropriation under s. 20.835 (4) (g) the department shall
15 distribute 98.25% of the county taxes reported for each enacting county, minus the
16 county portion of the retailers' discounts, to the county and shall indicate the taxes
17 reported by each taxpayer, no later than ~~the end of the 3rd month~~ 75 days following
18 ~~the end~~ last day of the calendar quarter in which such amounts were reported. In
19 this subsection, the "county portion of the retailers' discount" is the amount
20 determined by multiplying the total retailers' discount by a fraction the numerator
21 of which is the gross county sales and use taxes payable and the denominator of
22 which is the sum of the gross state and county sales and use taxes payable. The
23 county taxes distributed shall be increased or decreased to reflect subsequent
24 refunds, audit adjustments and all other adjustments of the county taxes previously
25 distributed. Interest paid on refunds of county sales and use taxes shall be paid from

1 the appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60
2 (1) (a). The county may retain the amount it receives or it may distribute all or a
3 portion of the amount it receives to the towns, villages, cities and school districts in
4 the county. Any county receiving a report under this subsection is subject to the
5 duties of confidentiality to which the department of revenue is subject under s. 77.61
6 (5).

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

8 77.82 (1) (a) 2. At least ~~80%~~ 65% of the parcel must be producing or capable of
9 producing a minimum of 20 cubic feet of merchantable timber per acre per year.

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

11 77.82 (1) (b) 1. A parcel of which more than ~~20%~~ 35% consists of land that is
12 unsuitable for producing merchantable timber, including water, marsh, muskeg,
13 bog, rock outcrops, ~~or sand dunes, farmland, roadway or railroad and utility~~
14 ~~rights-of-way.~~

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

16 77.82 (1) (b) 1g. A parcel of which more than 20% consists of land that is
17 farmland, roadway, or a railroad or utility right-of-way or that is not capable of
18 producing merchantable timber because the production would affect the land's
19 natural resources including land that contains sensitive soil, as determined by the
20 department, endangered species as defined in s. 29.604 (2) (a), threatened species,
21 as defined in s. 29.604 (2) (b), or an archeological site, or land that lacks sound
22 forestry regeneration options, as determined by the department.

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

24 77.82 (7) (a) 3. That a stand of merchantable timber will be developed on at
25 least ~~80%~~ 65% of the land within a reasonable period of time.

1 ***-0667/5.13* SECTION 2248.** 77.92 (4) of the statutes is amended to read:

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

17 ***-1446/1.1* SECTION 2249.** 77.94 (1) (b) of the statutes is amended to read:

18 77.94 (1) (b) On an entity under s. 77.93 (2) ~~or~~, (3), or (5), except an entity that
19 has less than \$4,000,000 of gross receipts, an amount equal to the amount calculated
20 by multiplying net business income as allocated or apportioned to this state by means
21 of the methods under s. 71.04, for the taxable year of the entity by 0.2 %, up to a
22 maximum of \$9,800, or \$25, whichever is greater.

23 ***-1446/1.2* SECTION 2250.** 77.94 (1) (c) of the statutes is repealed.

24 ***b0289/4.3* SECTION 2250m.** 77.994 (1) of the statutes is repealed and
25 recreated to read:

1 77.994 (1) Except as provided in sub. (2) and subject to sub. (3), a municipality
2 or a county all of which is included in a premier resort area under s. 66.1113 may, by
3 ordinance, impose a tax at a rate of 0.5% of the gross receipts from the sale, lease,
4 or rental in the municipality or county of goods or services that are taxable under
5 subch. III made by businesses that are classified in the North American Industry
6 Classification System, 1997 edition, published by the U.S. office of management and
7 budget, under the following industry numbers:

- 8 (a) 452990 — All other general merchandise stores.
9 (b) 445292 — Confectionery and nut stores.
10 (c) 445299 — All other specialty food stores.
11 (d) 311811 — Retail bakeries.
12 (e) 447100 — Gasoline stations.
13 (f) 722110 — Full-service restaurants.
14 (g) 722210 — Limited-service eating places.
15 (h) 722300 — Special food services.
16 (i) 722410 — Drinking places.
17 (j) 446110 — Pharmacies and drug stores.
18 (k) 445310 — Beer, wine, and liquor stores.
19 (L) 451110 — Sporting goods stores.
20 (m) 443130 — Camera and photographic supply stores.
21 (n) 453220 — Gift, novelty, and souvenir stores.
22 (o) 721110 — Hotels and motels.
23 (p) 721120 — Casino hotels.
24 (q) 721191 — Bed-and-breakfast inns.
25 (r) 721199 — All other traveler accommodations.

- 1 (s) 721214 — Recreational and vacation camps.
- 2 (t) 721211 — Recreational vehicle parks and campgrounds.
- 3 (u) 711212 — Racetracks.
- 4 (v) 713910 — Golf courses and country clubs.
- 5 (w) 713100 — Amusement parks and arcades.
- 6 (x) 713200 — Gambling industries.
- 7 (y) 713920 — Skiing facilities.
- 8 (z) 713990 — All other amusement and recreation industries.

9 ***b0289/4.3* SECTION 2250n.** 77.994 (3) of the statutes is created to read:

10 77.994 (3) If a premier resort area has imposed a tax under this subchapter that
11 is based on the standard industrial classification manual, 1987 edition, published by
12 the U.S. office of management and budget, the tax imposed by the premier resort
13 area applies to the businesses specified under sub. (1).

14 ***-0320/5.4* SECTION 2251.** 77.996 (2) (intro.) of the statutes is amended to
15 read:

16 77.996 (2) (intro.) “Dry cleaning facility” means a facility that ~~dry~~ cleans
17 apparel or household fabrics for the general public using a dry cleaning product,
18 other than the following facilities:

19 ***-0320/5.5* SECTION 2252.** 77.996 (3) of the statutes is amended to read:

20 77.996 (3) “Dry cleaning ~~solvent~~ product” means a ~~ehlorine-based or~~
21 ~~hydrocarbon-based formulation or product that is used as a primary cleaning agent~~
22 ~~in dry cleaning facilities~~ hazardous substance used to clean apparel or household
23 fabrics, except a hazardous substance used to launder apparel or household
24 products.

25 ***-0320/5.6* SECTION 2253.** 77.9962 of the statutes is amended to read:

1 **77.9962 Dry cleaning solvents products fee.** There is imposed on each
2 person who sells a dry cleaning solvent product to a dry cleaning facility a fee equal
3 to \$5 per gallon of perchloroethylene sold and 75 cents per gallon of ~~a~~
4 ~~hydrocarbon-based solvent~~ any dry cleaning product sold, other than
5 perchloroethylene. The fees for the previous 3 months are due on January 25, April
6 25, July 25, and October 25.

7 *~~0320/5.7~~* **SECTION 2254.** 77.9963 of the statutes is repealed.

8 *~~0832/5.12~~* **SECTION 2255.** 78.55 (1) of the statutes is amended to read:

9 78.55 (1) “Air carrier company” has the meaning given in s. ~~76.02(1)~~ 70.11 (42)

10 (a) 1.

11 *~~1321/2.6~~* **SECTION 2282.** 79.04 (1) (intro.) of the statutes is amended to read:

12 79.04 (1) (intro.) Annually the department of administration, upon
13 certification by the department of revenue, shall distribute to a municipality having
14 within its boundaries a production plant or a general structure, including production
15 plants and general structures under construction, used by a light, heat, or power
16 company assessed under s. 76.28 (2) or 76.29 (2), except property described in s.
17 66.0813 unless the production plant is owned or operated by a local governmental
18 unit located outside of the municipality, or by an electric cooperative assessed under
19 ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825
20 the amount determined as follows:

21 *~~1321/2.9~~* **SECTION 2285.** 79.04 (2) (a) of the statutes is amended to read:

22 79.04 (2) (a) Annually, the department of administration, upon certification by
23 the department of revenue, shall distribute from the shared revenue account to any
24 county having within its boundaries a production plant or a general structure,
25 including production plants and general structures under construction, used by a

1 light, heat or power company assessed under s. 76.28 (2) or 76.29 (2), except property
2 described in s. 66.0813 unless the production plant is owned or operated by a local
3 governmental unit that is located outside of the municipality in which the production
4 plant is located, or by an electric cooperative assessed under ss. 76.07 and 76.48,
5 respectively, or by a municipal electric company under s. 66.0825 an amount
6 determined by multiplying by 6 mills in the case of property in a town and by 3 mills
7 in the case of property in a city or village the first \$125,000,000 of the amount shown
8 in the account, plus leased property, of each public utility except qualified wholesale
9 electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding
10 year for either “production plant, exclusive of land” and “general structures”, or
11 “work in progress” for production plants and general structures under construction,
12 in the case of light, heat and power companies, electric cooperatives or municipal
13 electric companies, for all property within the municipality in accordance with the
14 system of accounts established by the public service commission or rural
15 electrification administration, less depreciation thereon as determined by the
16 department of revenue and less the value of treatment plant and pollution
17 abatement equipment, as defined under s. 70.11 (21) (a), as determined by the
18 department of revenue plus an amount from the shared revenue account determined
19 by multiplying by 6 mills in the case of property in a town, and 3 mills in the case of
20 property in a city or village, of the total original cost of production plant, general
21 structures and work-in-progress less depreciation, land and approved waste
22 treatment facilities of each qualified wholesale electric company, as defined in s.
23 76.28 (1) (gm), as reported to the department of revenue of all property within the
24 municipality. The total of amounts, as depreciated, from the accounts of all public
25 utilities for the same production plant is also limited to not more than \$125,000,000.

1 The amount distributable to a county in any year shall not exceed \$100 times the
2 population of the county.

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

4 **84.01 (31) ACCOMMODATION OF UTILITY FACILITIES WITHIN HIGHWAY RIGHTS-OF-WAY.**

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

15 ***-0579/1.1* SECTION 2296.** 84.01 (32) of the statutes is created to read:

16 **84.01 (32) CONFIDENTIALITY OF BIDDER INFORMATION.** (a) The department may
17 not disclose to any person any information requested by the department for the
18 purpose of complying with 49 CFR 26, as that section existed on October 1, 1999, that
19 relates to an individual's statement of net worth, a statement of experience, or a
20 company's financial statement, including the gross receipts of a bidder.

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

23 1. The person to whom the information relates.

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

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

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

4 84.01 (33) TRANSPORTATION FUNDING REPORT. By January 15, 2003, and
5 biennially thereafter, the department shall submit a report to the chief clerk of each
6 house of the legislature for distribution to the appropriate standing committee
7 dealing with transportation matters in each house of the legislature that shows
8 transportation revenues and the funding for transportation programs for at least 15
9 years preceding the report, including changes to funding levels following the
10 enactment of biennial budget bills and an explanation of major changes in the
11 funding levels for appropriations included in the most recent biennial budget act.

12 ***-1798/2.1* SECTION 2297.** 84.013 (2) (a) of the statutes is amended to read:

13 84.013 (2) (a) Subject to ~~s.~~ ss. 84.59 (1) and 86.255, major highway projects shall
14 be funded from the appropriations under ss. 20.395 (3) (bq) to (bx) and (4) (jq) and
15 20.866 (2) (ur) to (uu).

16 ***-2228/4.4* SECTION 2298.** 84.013 (2) (b) of the statutes is amended to read:

17 84.013 (2) (b) Subject Except as provided in ss. 84.014 and 84.03 (3) and subject
18 to s. 86.255, reconditioning, reconstruction and resurfacing of highways shall be
19 funded from the appropriations under s. 20.395 (3) (cq) to (cx).

20 ***-0081/1.1* SECTION 2299.** 84.013 (3) (a), (b), (c), (d), (e), (em), (f), (g), (h), (i),
21 (j), (k), (L), (m), (n), (o), (p), (q), (r), (s), (t), (tj), (u), (v), (vc), (vg), (vL), (vp), (vt), (vx),
22 (w), (wr), (x), (xf), (xo), (xs), (xw), (xy), (y), (yb), (yf), (yk), (yo), (ys), (yw), (yy) and (z)
23 of the statutes are repealed.

24 ***-1685/1.1* SECTION 2300.** 84.013 (3) (pe) of the statutes is created to read:

1 84.013 (3) (pe) STH 17 extending approximately 3.25 miles from the
2 intersection of STH 17 and Birchwood Drive to USH 8 approximately 0.16 miles east
3 of Germond Road, designated as the Rhinelander relocation, in Oneida County.

4 ***-1685/1.2* SECTION 2301.** 84.013 (3) (pm) of the statutes is created to read:

5 84.013 (3) (pm) STH 26 extending approximately 48 miles between I 90 in
6 Janesville and STH 60 north of Watertown in Rock, Jefferson, and Dodge counties.

7 ***-1685/1.3* SECTION 2302.** 84.013 (3) (ps) of the statutes is created to read:

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

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

12 84.013 (3m) (d) In constructing the major highway project specified under sub.
13 (3) (ac), the department shall construct USH 12, as designated on the effective date
14 of this paragraph [revisor inserts date], between Fern Dell Road and Old Highway
15 33 in Sauk County to 5 lanes, and the department may not require a matching fund
16 contribution from any city, village, town, or county for this construction.

17 ***b0528/1.1* SECTION 2302h.** 84.013 (3m) (e) of the statutes is created to read:

18 84.013 (3m) (e) The major highway project specified under sub. (3) (tp) shall
19 include an interchange, with grade separation at each interchange ramp, at the
20 intersection of STH 57 and CTH "P" in Brown County.

21 ***b0527/1.1* SECTION 2302g.** 84.013 (3m) (f) of the statutes is created to read:

22 84.013 (3m) (f) The major highway project specified under sub. (3) (ai) shall
23 include an interchange, with grade separation at each interchange ramp, at the
24 intersection of USH 141 and CTH "B" in Marinette County.

25 ***b0519/3.2* SECTION 2302m.** 84.013 (10) of the statutes is created to read:

1 84.013 (10) By June 1, 2002, and annually thereafter, the department shall
2 submit a report that shows the current schedule for the construction of major
3 highway projects enumerated under sub. (3), including the projected expenditures
4 in each fiscal year for each major highway project, to the transportation projects
5 commission and to the chief clerk of each house of the legislature for distribution to
6 the appropriate standing committee dealing with transportation matters in each
7 house of the legislature.

8 ***b0422/3.5* SECTION 2303b.** 84.014 of the statutes is created to read:

9 **84.014 Southeast Wisconsin freeway reconstruction; Marquette**
10 **interchange reconstruction project. (1) In this section:**

11 (a) “Interim repair” means any improvement not specified in a notice given
12 under s. 84.01 (17) that is needed to remedy unanticipated roadway deficiencies.

13 (b) “Marquette interchange” means all highways, including ramps and
14 shoulders, encompassing I 43, I 94, and I 794 in Milwaukee County within the area
15 bordered by 25th Street to the west, North Avenue to the north, the southern end of
16 Burnham Canal to the south, and the Milwaukee River to the east.

17 (c) “Reconstruction” means the rebuilding of highways and bridges, including
18 improvements to enhance highway safety, design, or capacity. The term includes
19 activities associated with such rebuilding, including design engineering, traffic
20 mitigation, property acquisition, and utility facility relocation. The term does not
21 include interim repairs.

22 (2) Notwithstanding s. 84.013 and subject to s. 86.255, the Marquette
23 interchange reconstruction project may be funded only from the appropriations
24 under s. 20.395 (3) (cr), (cw), and (cy).

1 (3) The department may not expend from the appropriations under s. 20.395
2 (3) (cr) and (cy) more than \$160,643,900 in the 2001–03 fiscal biennium, or more than
3 \$45,918,500 in any fiscal year thereafter, for the Marquette interchange
4 reconstruction project, unless the expenditure of more funds is approved or modified
5 and approved by the joint committee on finance under sub. (5). From funds that
6 would otherwise be expended from the appropriations under s. 20.395 (3) (cr) and (cy)
7 for other southeast Wisconsin freeway reconstruction projects, the department may
8 exceed the expenditure limit for the 2001–03 fiscal biennium or for a fiscal year
9 thereafter to meet project deadlines if the department makes a reduction in
10 subsequent allocations for the Marquette interchange reconstruction project that is
11 equal to the amount by which the applicable expenditure limit was exceeded.

12 (4) The department may transfer the funding of southeast Wisconsin freeway
13 reconstruction projects between the appropriations for s. 20.395 (3) (cr) and (cy) to
14 minimize project costs.

15 (5) The department may not take any of the following actions unless the action
16 is approved or modified and approved by the joint committee on finance under s.
17 13.101:

18 (a) Transfer any funds from the appropriations under s. 20.395 (3) (cq), (cv), and
19 (cx) to the appropriations under s. 20.395 (3) (cr), (cw), and (cy).

20 (b) Except as otherwise provided in this section and 2001 Wisconsin Act (this
21 act), section 9152 (5w), make any other adjustments to the appropriations under s.
22 20.395 (3) (cr), (cw), and (cy) or to the allocations for the Marquette interchange
23 reconstruction project.

24 (6) The department shall submit its proposed relocation assistance agreement
25 with Aldrich Chemical Company, Inc., in the city of Milwaukee that is associated

Fix Component NOT a NS

1 with the Marquette interchange reconstruction project to the joint committee on
2 finance. The proposed relocation assistance agreement shall include a designation
3 of the relative responsibilities of each party to the agreement with respect to
4 remediation of any environmental contamination on the property. If the
5 cochairpersons of the committee do not notify the department within 14 working
6 days after the date of the department's submission that the committee has scheduled
7 a meeting to review the proposed agreement, the department may enter into the
8 proposed agreement. If, within 14 working days after the date of the department's
9 submission, the cochairpersons of the committee notify the department that the
10 committee has scheduled a meeting to review the proposed agreement, the
11 department may enter into the proposed agreement only upon approval of the
12 committee.

13 (7) The Marquette interchange reconstruction project shall include an
14 interchange at the intersection of 13th Street and I 94. Notwithstanding ss. 84.29
15 (6) and 84.295 (7), the department shall keep the 13th Street interchange existing
16 on the effective date of this subsection [revisor inserts date], open for travel during
17 the Marquette interchange reconstruction project.

18 *–0081/1.2* SECTION 2305. 84.02 (8) (d) of the statutes is repealed.

19 *b0501/2.1* SECTION 2305m. 84.02 (15) of the statutes is created to read:

20 84.02 (15) TRAFFIC CONTROL SIGNAL EMERGENCY PREEMPTION DEVICES. (a) In this
21 subsection:

22 1. "Additional cost" means the difference in cost between installation of a traffic
23 control signal that is equipped with an emergency preemption device and
24 confirmation signal and installation of a traffic control signal that is not so equipped,
25 and includes the difference in incidental costs such as electrical wiring.

1 2. “Authorized emergency vehicle” has the meaning given in s. 340.01 (3) (a),
2 (c), (g), or (i).

3 3. “Confirmation signal” means a white signal, located on or near a traffic
4 control signal equipped with an emergency preemption device, that is designed to be
5 visible to the operator of an approaching authorized emergency vehicle and that
6 confirms to the operator that the emergency preemption device has received a
7 transmission from the operator.

8 4. “Emergency preemption device” means an electrical device, located on or
9 within a traffic control signal, that is designed to receive an electronic, radio, or sonic
10 transmission from an approaching authorized emergency vehicle that alters the
11 normal sequence of the traffic control signal to provide or maintain a green signal for
12 the authorized emergency vehicle to proceed through the intersection.

13 5. “Political subdivision” means a county, city, village, or town.

14 6. “Traffic control signal” means any electrical device by which traffic is
15 alternately directed to stop and permitted to proceed by means of exhibiting different
16 colored lights successively.

17 (b) Before the department installs a new traffic control signal on a state trunk
18 highway within the corporate limits of any political subdivision, the department
19 shall do all of the following:

20 1. Notify the political subdivision of the planned traffic control signal
21 installation.

22 2. Notify the political subdivision of the additional cost of equipping the traffic
23 control signal with an emergency preemption device and confirmation signal.

1 3. Provide the political subdivision with the opportunity to request that the
2 traffic control signal be equipped with an emergency preemption device and
3 confirmation signal.

4 (c) If any political subdivision requests under par. (b) 3. that the department
5 equip the traffic control signal with an emergency preemption device and
6 confirmation signal, and one or more political subdivisions contributes a total of 50%
7 of the additional cost specified under par. (b) 2., the department shall equip the traffic
8 control signal with an emergency preemption device and confirmation signal when
9 the department installs the traffic control signal.

10 (d) Notwithstanding pars. (b) and (c), this subsection does not prohibit the
11 department from installing on any state trunk highway, at the department's
12 expense, any traffic control signal equipped with an emergency preemption device
13 and confirmation signal. The department may install a new traffic control signal
14 equipped with an emergency preemption device and confirmation signal under this
15 paragraph without providing notice and an opportunity to respond under par. (b) to
16 any political subdivision. The department shall install a confirmation signal with
17 every new emergency preemption device installed by the department under this
18 paragraph.

19 (e) Any traffic control signal installed by the department on a state trunk
20 highway after the effective date of this paragraph ... [revisor inserts date], that is
21 not equipped with an emergency preemption device shall include all electrical wiring
22 necessary to equip the traffic control signal with an emergency preemption device
23 and confirmation signal.

24 (f) The department shall promulgate rules to implement and administer this
25 subsection. The rules shall include procedures and deadlines for the department's

1 notification of political subdivisions, and for political subdivisions' requests and
2 contributions to the department, under this subsection.

3 ***b0519/3.3* SECTION 2305m.** 84.02 (16) of the statutes is created to read:

4 84.02 (16) STATE TRUNK HIGHWAY REPORT TO LEGISLATURE. By September 15,
5 2002, and biennially thereafter, the department shall submit a report to the chief
6 clerk of each house of the legislature for distribution to the appropriate standing
7 committee dealing with transportation matters in each house of the legislature that
8 provides statistics on the condition and performance of state trunk highways,
9 including pavement smoothness and distress, geometric deficiencies, safety
10 problems, structural and functional bridge deficiencies, and traffic congestion.

11 ***b0506/3.1* SECTION 2305k.** 84.02 (17) of the statutes is created to read:

12 84.02 (17) WIDENING OF USH 12; VILLAGE OF CAMBRIDGE. With respect to any
13 reconstruction or repair of the portion of USH 12 in the village of Cambridge in Dane
14 County, the department may not, between the effective date of this subsection
15 [revisor inserts date], and December 31, 2011, widen the portion of USH 12 between
16 the intersection of USH 12 and USH 18 and the Koshkonong Creek Bridge.

17 ***b0423/1.1* SECTION 2305m.** 84.03 (2) (b) 2. of the statutes is amended to read:

18 84.03 (2) (b) 2. The secretary is required to submit a plan under subd. 1. only
19 if the department's most recent estimate of the amount of federal funds that the
20 department will be appropriated under s. 20.395 in the current state fiscal year is
21 less than ~~95%~~ 97% or more than ~~105%~~ 103% of the amount of federal funds shown
22 in the schedule for the appropriations under s. 20.395 in that fiscal year.

23 ***-1965/7.5* SECTION 2306.** 84.03 (3) of the statutes is created to read:

24 84.03 (3) WEST CANAL STREET RECONSTRUCTION PROJECT. (a) Subject to par. (b),
25 the department shall, from the appropriations under s. 20.395 (3) (cr) and (cy), award

1 a grant of \$5,000,000 from the amounts allocated for the Marquette interchange
2 reconstruction project under 2001 Wisconsin Act (this act), section 9152 (5w), and
3 shall award grants totaling \$5,000,000 from the appropriation under s. 20.395 (3)
4 (ck), to the city of Milwaukee for reconstruction of West Canal Street in the city of
5 Milwaukee to serve as a transportation corridor for the purpose of mitigating traffic
6 associated with the reconstruction of the Marquette interchange.

7 (b) No grant may be awarded under par. (a) unless the city of Milwaukee
8 contributes \$10,000,000 toward the West Canal Street reconstruction project.

9 (c) This subsection does not apply after December 31, 2005.

10 ***-2387/3.1* SECTION 2307.** 84.03 (4) of the statutes is created to read:

11 **84.03 (4) PARK EAST FREEWAY CORRIDOR COST SHARING.** (a) The maximum state
12 share of costs for the project for the demolition of the Park East Freeway corridor in
13 Milwaukee County, as provided in an agreement entered into on April 20, 1999,
14 between the city of Milwaukee, Milwaukee County, and the state, shall be
15 \$8,000,000, of which \$6,800,000 shall be federal interstate cost estimate funds
16 received by the state.

17 (b) The local share of costs of the project described in par. (a) shall be not less
18 than the amount of \$17,000,000 provided for in the agreement specified under par.
19 (a), of which \$14,450,000 shall be federal interstate cost estimate funds received by
20 the city or county.

21 ***b0489/1.1* SECTION 2307k.** 84.1033 of the statutes is created to read:

22 **84.1033 Leo Frigo Memorial Bridge.** Not later than June 30, 2003, the
23 department shall designate and mark the bridge on I 43 across the Fox River in the
24 city of Green Bay as the “Leo Frigo Memorial Bridge” in recognition and appreciation

1 of Leo Frigo, a civic and philanthropic leader in the Green Bay area whose legacy
2 includes one of the largest food pantry programs in the nation for feeding the hungry.

3 *b0491/1.1* SECTION 2307r. 84.1041 of the statutes is created to read:

4 **84.1041 Gateway to the North Bridge.** Not later than June 30, 2003, the
5 department shall designate and mark the bridge on USH 45 across the south branch
6 of the Embarrass River in the village of Tigerton in Shawano County as the “Gateway
7 to the North” to serve as a welcome to visitors to the northern part of this state.

8 *b0511/2.1* SECTION 2308m. 84.185 (6m) of the statutes is amended to read:

9 84.185 (6m) ADMINISTRATION. From the appropriations under s. 20.395 (2) (iq),
10 (iv), and (ix), upon the approval of the secretary under sub. (2), the department may
11 make improvements to or provide other assistance for the improvement of a
12 transportation facility under sub. (1) (d) 1. to 3. or provide other assistance for the
13 improvement of a transportation facility under sub. (1) (d) 4. or 5. The department
14 may not allocate more than 80% of the total funds appropriated under s. 20.395 (2)
15 (iq) and (iw) in fiscal year 2002–03, and in any fiscal year thereafter, for grants under
16 this section. The department may make loans from the appropriations under s.
17 20.395 (2) (iq) and (iw) for the improvement of a transportation facility. The state
18 share of costs for the improvement of a transportation facility, including any loans
19 made under this subsection for the improvement of the transportation facility, may
20 not exceed 50% of the cost of the improvement. The department shall give priority
21 to funding applications for which the applicant has indicated a willingness to accept
22 a loan made under this subsection for all or part of the state share of costs for the
23 improvement of the transportation facility.

24 *b0532/3.1* SECTION 2308m. 84.205 of the statutes is created to read:

1 **84.205 Claims arising from repair and maintenance of state trunk**
2 **highways. (1)** In this section, “political subdivision” means a city, village, town, or
3 county.

4 **(2)** From funds appropriated and available to the department under s. 20.395
5 **(3)**, the department shall pay, in whole or in part, any claims submitted to the
6 department by a political subdivision, on a form prescribed by the department, for
7 damage to any gravel road maintained by the political subdivision that is determined
8 by the department to be caused by reason of the road’s use as a detour incident to the
9 maintenance, repair, or construction by the department of any state trunk highway,
10 if the gravel road is not part of a detour route designated by the department. The
11 political subdivision shall include with the claim a description of the nature and
12 cause of the alleged damage, the asserted value of the claim, and all known evidence
13 in support of the claim. In making its determination after submittal of the claim, the
14 department shall consider each of the following factors:

15 (a) The condition of the gravel road at the time the claim was submitted.

16 (b) The condition of the gravel road, if known, immediately prior to its use as
17 a detour incident to the maintenance, repair, or construction by the department of
18 the state trunk highway.

19 (c) The proximity and convenience of the gravel road to the state trunk highway
20 and to any applicable detour route.

21 (d) The extent of motor truck traffic in the vicinity of the state trunk highway
22 and the gravel road.

23 (e) Any other factors or evidence submitted by the political subdivision with its
24 claim under this subsection.

1 (3) The department shall promulgate rules to implement and administer this
2 section.

3 *–2228/4.6* SECTION 2309. 84.59 (1) of the statutes is amended to read:

4 84.59 (1) Transportation facilities under s. 84.01 (28) and major highway
5 projects as defined under s. 84.013 (1) (a) for the purposes under ss. 84.06 and 84.09
6 may be funded with the proceeds of revenue obligations issued subject to and in
7 accordance with subch. II of ch. 18, except that funding for major highway projects
8 with such proceeds may not exceed 55% of the total funds encumbered in any period
9 of 3 consecutive fiscal years, beginning with the 3-year period of 2002–03 to 2004–05,
10 for major highway projects.

11 *–2228/4.7* SECTION 2310. 84.59 (6) of the statutes is amended to read:

12 84.59 (6) The building commission may contract revenue obligations when it
13 reasonably appears to the building commission that all obligations incurred under
14 this section can be fully paid from moneys received or anticipated and pledged to be
15 received on a timely basis. Except as provided in this subsection, the principal
16 amount of revenue obligations issued under this section may not exceed
17 \$1,447,085,500 and may \$1,753,067,500 , excluding any obligations that have been
18 defeased under a cash optimization program administered by the building
19 commission, to be used for transportation facilities under s. 84.01 (28) and major
20 highway projects for the purposes under ss. 84.06 and 84.09. In addition to the
21 foregoing limit on principal amount, the building commission may contract revenue
22 obligations under this section as the building commission determines is desirable to
23 refund outstanding revenue obligations contracted under this section and to pay
24 expenses associated with revenue obligations contracted under this section.

25 *–1813/4.12* SECTION 2311. 85.037 of the statutes is repealed.

1 ***-0082/2.1*** SECTION 2312. 85.107 (title) of the statutes is amended to read:

2 **85.107** (title) ~~Minority civil engineer scholarship~~ **Scholarship and loan**
3 **repayment incentive grant program.**

4 ***-0082/2.2*** SECTION 2313. 85.107 (1) of the statutes is amended to read:

5 85.107 (1) PURPOSE. The ~~minority civil engineer~~ scholarship and loan
6 repayment incentive grant program is created to assist in improving the
7 representation of ~~minorities among employees of targeted group members within job~~
8 classifications in which targeted group members are underutilized in the
9 department ~~who are classified as civil engineers.~~

10 ***-0082/2.3*** SECTION 2314. 85.107 (2) of the statutes is repealed.

11 ***-0082/2.4*** SECTION 2315. 85.107 (2m) (intro.) of the statutes is created to
12 read:

13 85.107 (2m) DEFINITIONS. (intro.) In this section:

14 ***-0082/2.5*** SECTION 2316. 85.107 (2m) (am) of the statutes is created to read:

15 85.107 (2m) (am) “Person with a disability” means any person who has a
16 physical or mental disability that constitutes or results in a substantial barrier to
17 employment.

18 ***-0082/2.6*** SECTION 2317. 85.107 (2m) (b) of the statutes is created to read:

19 85.107 (2m) (b) “Targeted group member” means a person with disabilities, or
20 a person who belongs to a class of race, color, or sex, whose percent of the workforce
21 within any job classification in the department is less than that class’s percent of the
22 statewide labor market for such job activities.

23 ***-0082/2.7*** SECTION 2318. 85.107 (3) (a) (intro.) of the statutes is amended to

24 read:

1 85.107 (3) (a) (intro.) Award scholarships to ~~resident minority students~~
2 targeted group members who are enrolled ~~fulltime~~ full time and registered as
3 sophomores, juniors or seniors in a ~~civil engineering~~ bachelor of science degree
4 program offered by an accredited institution of higher education in this state.
5 Scholarships under this paragraph shall not exceed the following amounts:

6 *~~0082/2.8~~* SECTION 2319. 85.107 (3) (am) of the statutes is created to read:

7 85.107 (3) (am) Award scholarships of not more than \$2,000 each to any
8 targeted group member who is registered in his or her 2nd year of full-time
9 enrollment in an associate degree program, as defined in s. 38.01 (1), or vocational
10 diploma program, as defined in s. 38.01 (11), at a technical college in this state.

11 *~~0082/2.9~~* SECTION 2320. 85.107 (3) (b) 1. (intro.) of the statutes is amended
12 to read:

13 85.107 (3) (b) 1. (intro.) Make loan repayment grants to ~~minority civil engineers~~
14 targeted group members who are employed by the department and have education
15 loans outstanding. Subject to subd. 2., loan repayment grants under this subdivision
16 shall not exceed the following amounts:

17 *~~1857/5.111~~* SECTION 2321. 85.12 (3) of the statutes is amended to read:

18 85.12 (3) The department may contract with any local governmental unit, as
19 defined in s. ~~16.97~~ 22.01 (7), to provide that local governmental unit with services
20 under this section.

21 *~~b0253/1.1~~* SECTION 2321m. 85.12 (4) of the statutes is created to read:

22 85.12 (4) Beginning with fiscal year 2001-02, if the department of
23 transportation provides radio services under this section to the department of
24 natural resources in any fiscal year, the department of natural resources shall make

1 quarterly payments from the appropriation under s. 20.370 (8) (mu) of \$111,450 to
2 the department of transportation.

3 ***-2161/1.1*** SECTION 2323. 85.20 (4m) (a) 6. a. and b. of the statutes are
4 repealed.

5 ***b0523/2.1*** SECTION 2324m. 85.20 (4m) (a) 6. cm. of the statutes is amended
6 to read:

7 85.20 (4m) (a) 6. cm. ~~Beginning with aid payable for calendar year 2000~~ For
8 aid payable for calendar years 2000 and 2001, from the appropriation under s. 20.395
9 (1) (ht), the department shall pay \$53,555,600 to the eligible applicant that pays the
10 local contribution required under par. (b) 1. for an urban mass transit system that
11 has annual operating expenses in excess of \$80,000,000. For aid payable for calendar
12 year 2002, from the appropriation under s. 20.395 (1) (ht), the department shall pay
13 \$55,697,800 to the eligible applicant that pays the local contribution required under
14 par. (b) 1. for an urban mass transit system that has annual operating expenses in
15 excess of \$80,000,000. Beginning with aid payable for calendar year 2003 and for
16 each calendar year thereafter, from the appropriation under s. 20.395 (1) (ht), the
17 department shall pay \$56,811,800 to the eligible applicant that pays the local
18 contribution required under par. (b) 1. for an urban mass transit system that has
19 annual operating expenses in excess of \$80,000,000. If the eligible applicant that
20 receives aid under this subd. 6. cm. is served by more than one urban mass transit
21 system, the eligible applicant may allocate the aid between the urban mass transit
22 systems in any manner the eligible applicant considers desirable.

23 ***b0523/2.1*** SECTION 2325m. 85.20 (4m) (a) 6. d. of the statutes is amended to
24 read:

1 85.20 (4m) (a) 6. d. ~~Beginning with aid payable for calendar year 2000~~ For aid
2 payable for calendar years 2000 and 2001, from the appropriation under s. 20.395
3 (1) (hu), the department shall pay \$14,297,600 to the eligible applicant that pays the
4 local contribution required under par. (b) 1. for an urban mass transit system that
5 has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000.
6 For aid payable for calendar year 2002, from the appropriation under s. 20.395 (1)
7 (hu), the department shall pay \$14,869,500 to the eligible applicant that pays the
8 local contribution required under par. (b) 1. for an urban mass transit system that
9 has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000.
10 Beginning with aid payable for calendar year 2003 and for each calendar year
11 thereafter, from the appropriation under s. 20.395 (1) (hu), the department shall pay
12 \$15,166,900 to the eligible applicant that pays the local contribution required under
13 par. (b) 1. for an urban mass transit system that has annual operating expenses in
14 excess of \$20,000,000 but less than \$80,000,000. If the eligible applicant that
15 receives aid under this subd. 6. d. is served by more than one urban mass transit
16 system, the eligible applicant may allocate the aid between the urban mass transit
17 systems in any manner the eligible applicant considers desirable.

18 ***b0523/2.1* SECTION 2326m.** 85.20 (4m) (a) 7. of the statutes is amended to
19 read:

20 85.20 (4m) (a) 7. a. From the appropriation under s. 20.395 (1) (hr); for aid
21 payable for calendar year 2001, the uniform percentage for each eligible applicant
22 served by an urban mass transit system operating within an urbanized area having
23 a population as shown in the 1990 federal decennial census of at least 50,000 or
24 receiving federal mass transit aid for such area, and not specified in subd. 6. From
25 the appropriation under s. 20.395 (1) (hr), beginning with aid payable for calendar

1 year 2002 and for each calendar year thereafter, the uniform percentage for each
2 eligible applicant served by an urban mass transit system operating within an
3 urbanized area having a population as shown in the 2000 federal decennial census
4 of at least 50,000 or receiving federal mass transit aid for such area, and not specified
5 in subd. 6.

6 b. For the purpose of making allocations under subd. 7. a., the amounts for aids
7 are ~~\$18,422,500 in calendar year 1999 and \$19,804,200 in calendar year 2000 and~~
8 years 2000 and 2001, \$20,596,400 in calendar year 2002, and \$21,008,300 in
9 calendar year 2003 and in each calendar year thereafter. These amounts, to the
10 extent practicable, shall be used to determine the uniform percentage in the
11 particular calendar year.

12 *b0523/2.1* SECTION 2327m. 85.20 (4m) (a) 8. of the statutes is amended to
13 read:

14 85.20 (4m) (a) 8. a. From the appropriation under s. 20.395 (1) (hs), for aid
15 payable for calendar year 2001, the uniform percentage for each eligible applicant
16 served by an urban mass transit system operating within an area having a
17 population as shown in the 1990 federal decennial census of less than 50,000 or
18 receiving federal mass transit aid for such area. From the appropriation under s.
19 20.395 (1) (hs), beginning with aid payable for calendar year 2002 and for each
20 calendar year thereafter, the uniform percentage for each eligible applicant served
21 by an urban mass transit system operating within an area having a population as
22 shown in the 2000 federal decennial census of less than 50,000 or receiving federal
23 mass transit aid for such area.

24 b. For the purpose of making allocations under subd. 8. a., the amounts for aids
25 are ~~\$4,975,900 in calendar year 1999 and \$5,349,100 in calendar year 2000 and years~~

1 2000 and 2001, \$5,563,100 in calendar year 2002, and \$5,674,400 in calendar year
2 2003 and in each calendar year thereafter. These amounts, to the extent practicable,
3 shall be used to determine the uniform percentage in the particular calendar year.

4 ***-0284/2.5*** SECTION 2331. 85.24 (title) of the statutes is repealed and
5 recreated to read:

6 **85.24 (title) Transportation employment and mobility program.**

7 ***-0284/2.6*** SECTION 2332. 85.24 (1) of the statutes is amended to read:

8 85.24 (1) PURPOSE. The purpose of this section is to promote the conservation
9 of energy, reduce traffic congestion, improve air quality ~~and~~, enhance the efficient
10 use of existing transportation systems, ~~and enhance the success of welfare-to-work~~
11 programs by providing efficient and effective transportation services that link
12 low-income workers with jobs, training centers, and child care facilities, by planning
13 and promoting demand management and ride-sharing programs, and ~~by~~ providing
14 technical and financial assistance to public and private organizations for job access
15 and employment transportation assistance programs and for the development and
16 implementation of demand management and ride-sharing programs.

17 ***-0284/2.7*** SECTION 2333. 85.24 (2) (ag) of the statutes is created to read:

18 85.24 (2) (ag) “Job access and employment transportation assistance” means
19 policies and programs that are directed at resolving the transportation needs of
20 low-income workers and recipients of public assistance with respect to
21 transportation ~~to-and-from~~ jobs, including welfare-to-work programs, and
22 activities related to their employment.

23 ***-0284/2.8*** SECTION 2334. 85.24 (2) (br) of the statutes is created to read:

1 85.24 (2) (br) “Transportation employment and mobility” means policies and
2 programs that encompass demand management, ride sharing, and job access and
3 employment transportation assistance.

4 *~~0284/2.9~~* SECTION 2335. 85.24 (3) (a) of the statutes is amended to read:

5 85.24 (3) (a) The department of transportation shall be the lead state agency
6 in demand management and ride-sharing activities and shall collaborate with the
7 department of workforce development in job access and employment transportation
8 assistance programs. The department of transportation shall have all powers
9 necessary to develop and implement a state ~~demand management and ride-sharing~~
10 ~~assistance program which shall include~~ transportation employment and mobility
11 program that includes the coordination of demand management ~~and,~~ ride-sharing,
12 and job access and employment transportation assistance activities in this state; the
13 promotion and marketing of demand management ~~and,~~ ride-sharing, and job access
14 and employment transportation assistance activities; the dissemination of technical
15 information; the provision of technical and financial assistance to public and private
16 organizations for the planning, development, and implementation of demand
17 management ~~and,~~ ride-sharing, and job access and employment transportation
18 assistance programs; and the development and distribution of computer and
19 manual ride-matching systems.

20 *~~0284/2.10~~* SECTION 2336. 85.24 (3) (c) of the statutes is amended to read:

21 85.24 (3) (c) The department may administer a program for the distribution of
22 any federal funds for ride sharing ~~and,~~ demand management, and job access and
23 employment transportation assistance that are made available to the state.

24 *~~0284/2.11~~* SECTION 2337. 85.24 (3) (d) (intro.) of the statutes is amended to
25 read:

1 85.24 (3) (d) (intro.) The department may award grants from the appropriation
2 under s. 20.395 (1) (bs) to public and private organizations for the development and
3 implementation of demand management ~~and, ride-sharing, and job access and~~
4 employment transportation assistance programs. As a condition of obtaining a grant
5 under this paragraph, a public or private organization may be required to provide
6 matching funds at any percentage. ~~The~~ For demand management and ride-sharing
7 purposes, the department shall give priority in the awarding of grants to those
8 programs that provide the greatest reduction in automobile trips, especially during
9 peak hours of traffic congestion. The department shall have all powers necessary
10 and convenient to implement this paragraph, including the following powers:

11 ***b0241/2.2* SECTION 2337k.** 85.285 of the statutes is created to read:

12 **85.285 Extrication training grants.** From the appropriation under s. 20.395
13 (5) (ds), the department shall award a grant of \$375,000 in fiscal year 2002–03 and
14 in each fiscal year thereafter to a nonprofit corporation that has experience providing
15 training that meets the standards of the National Fire Protection Association and
16 that prepares trained individuals to teach extrication techniques for all types of
17 vehicles to rescue personnel. A grant made under this section may be used to provide
18 training, acquire extrication equipment, or develop extrication training curricula.
19 The department may not award a grant under this section unless the recipient of the
20 grant enters into a written agreement with the department that specifies the
21 conditions for use of the grant proceeds, including the use of any training curriculum
22 developed with grant proceeds.

23 ***-0758/2.1* SECTION 2338.** 85.51 (title) of the statutes is amended to read:

24 **85.51 (title) State traffic patrol services; ~~special events fee.~~**

1 *~~0758/2.2~~* SECTION 2339. 85.51 of the statutes is renumbered 85.51 (1) (a)
2 and amended to read:

3 85.51 (1) (a) ~~The~~ Except as provided in par. (b), the department may charge ~~the~~
4 an event sponsor, as defined by rule, a fee, in an amount calculated under a uniform
5 method established by rule, for security and traffic enforcement services provided by
6 the state traffic patrol at any public event for which an admission fee is charged for
7 spectators ~~if the event is organized by a private organization~~. The department may
8 not impose a fee for such services ~~except as provided in this section~~ paragraph.

9 (3) USE OF FEES. All moneys received under this ~~subsection~~ section shall be
10 deposited in the general fund and credited to the appropriation account under s.
11 20.395 (5) (dg).

12 ***b0252/2.4*** SECTION 2339g. 85.51 (1) (title) of the statutes is created to read:
13 85.51 (1) (title) SPECIAL EVENTS FEE.

14 ***b0252/2.4*** SECTION 2339m. 85.51 (1) (b) of the statutes is created to read:
15 85.51 (1) (b) Paragraph (a) does not apply to farm progress days subject to s.
16 85.511.

17 *~~0758/2.3~~* SECTION 2340. 85.51 (2) of the statutes is created to read:

18 85.51 (2) SECURITY AND TRAFFIC ENFORCEMENT SERVICES FEE. The department
19 may charge any person a fee, in an amount calculated under a uniform method
20 established by rule, for security and traffic enforcement services provided by the
21 state traffic patrol during that person's installation, inspection, removal, relocation,
22 or repair of a utility facility, as defined in s. 30.40 (19), located on a highway, as
23 defined in s. 340.01 (22), if that person requests such services in writing.

24 ***b0252/2.5*** SECTION 2340m. 85.511 of the statutes is created to read: