

1 1. If a corporation leaves a combined reporting group before the first day of a
2 common accounting period, the commonly controlled group shall exclude the
3 separate items that the designated agent of the combined reporting group attributed
4 to the corporation for the preceding common accounting period from the
5 corresponding items of the combined reporting group for the preceding common
6 accounting period.

7 2. If a corporation leaves a combined reporting group after the first day of a
8 common accounting period, the combined reporting group shall exclude the separate
9 items that the designated agent of the combined reporting group attributed to the
10 corporation for the common accounting period from the corresponding items of the
11 combined reporting group for the current common accounting period.

12 3. A corporation that leaves a combined reporting group shall use the separate
13 items that the designated agent of the combined reporting group attributed to the
14 corporation to determine the amount of interest that is owed for any underpayment
15 of estimated taxes under sub. (12) for the first taxable year beginning after the day
16 that the corporation leaves the combined reporting group or, for a corporation that
17 has a different accounting period than the combined reporting group, for the portion
18 of the corporation's separate taxable year that remains after the day that the
19 corporation leaves the combined reporting group.

20 **(13) ASSESSMENT NOTICE.** If the department sends a notice of taxes that are
21 owed by a combined reporting group to the designated agent of a combined reporting
22 group, the notice shall name each corporation that joined in filing the group return
23 related to the notice during any part of the period covered by the notice. The
24 department's failure to name a corporation on a notice under this subsection shall
25 not invalidate the notice as to the unnamed corporation. Any levy, lien or other

1 proceeding to collect the amount of a tax assessment under this section shall name
2 the corporation from which the department shall collect the assessment. If a
3 corporation that joined in the filing of a group return leaves the combined reporting
4 group, the department shall send the corporation a copy of any notice sent to the
5 combined reporting group under this subsection if the corporation notifies the
6 department that the corporation is no longer a member of the combined reporting
7 group and if the corporation requests in writing that the department send notices
8 under this subsection to the corporation. The department's failure to comply with
9 a corporation's request to receive a notice does not affect the tax liability of the
10 corporation.

11 (14) LIABILITY FOR TAX, INTEREST AND PENALTY. If members of a combined
12 reporting group file a group return, the members of the combined reporting group
13 shall be jointly and severally liable for any combined tax, interest or penalty. The
14 liability of a member of a combined reporting group for any combined tax, interest
15 or penalty shall not be reduced by an agreement with another member of the
16 combined reporting group or by an agreement with another person.

17 (15) PRESUMPTIONS AND BURDEN OF PROOF. A commonly controlled group shall
18 be presumed to be engaged in a unitary business and all of the income of the unitary
19 business shall be presumed to be apportionable business income under this section.
20 A corporation, partnership or limited liability company has the burden of proving
21 that it is not a member of a commonly controlled group that is subject to this section.
22 The department shall promulgate rules to implement this subsection.

23 (16) INFORMATION. (a) A member of a commonly controlled group shall retain
24 any information, and provide such information to the department at the
25 department's request, that the department considers necessary to administer this

1 section, including all documents submitted to or obtained from the Internal Revenue
2 Service or other states regarding income and taxing jurisdiction.

3 (b) A member of a commonly controlled group shall identify, at the department's
4 request, the name, job title, and address of the member's principal officers or
5 employees who have substantial knowledge of, and access to, documents that specify
6 the pricing policies, profit centers, cost centers, and methods of allocating income and
7 expenses among cost centers related to the operations of the member.

8 (c) A member of a commonly controlled group shall retain all information
9 provided under par. (a) during any period for which the member's tax liability to this
10 state is subject to adjustment, including any period in which the state may assess
11 additional income or franchise taxes, an appeal of the member's tax assessment is
12 pending, or a suit related to the member's tax liability is pending."

13 ~~*b0829/2.36* 943. Page 768, line 17: delete lines 17 to 19.~~

14 ~~*b0910/3.5* 944. Page 768, line 24: delete "and (5)" and substitute "(5), and
15 (9t)".~~

16 ~~*b0777/1.5* 945. Page 769, line 1: delete "(1ds) and, and (3g)" and substitute
17 "(1ds), and".~~

18 ~~*b0904/2.21* 946. Page 793, line 5: after that line insert:~~

19 ~~*b0904/2.21* "SECTION ~~2175dn.~~ 71.26 (3) (L) of the statutes is amended to
20 read:~~

21 ~~71.26 (3) (L) Section 265 is excluded and replaced by the rule that any amount
22 otherwise deductible under this chapter that is directly or indirectly related to
23 income wholly exempt from taxes imposed by this chapter or to losses from the sale
24 or other disposition of assets the gain from which would be exempt under this~~

Things that must be fixed on the SDC super compile:

Two drafts add treatments of the same statutory unit and the treatments have different effective dates or conflict

One draft treats language in the sub that another draft deletes

1 section, including all documents submitted to or obtained from the Internal Revenue
2 Service or other states regarding income and taxing jurisdiction.

3 (b) A member of a commonly controlled group shall identify, at the department's
4 request, the name, job title, and address of the member's principal officers or
5 employees who have substantial knowledge of, and access to, documents that specify
6 the pricing policies, profit centers, cost centers, and methods of allocating income and
7 expenses among cost centers related to the operations of the member.

8 (c) A member of a commonly controlled group shall retain all information
9 provided under par. (a) during any period for which the member's tax liability to this
10 state is subject to adjustment, including any period in which the state may assess
11 additional income or franchise taxes, an appeal of the member's tax assessment is
12 pending, or a suit related to the member's tax liability is pending."

13 *b0829/2.36* **943.** Page 768, line 17: delete lines 17 to 19.

14 *b0910/3.5* **944.** Page 768, line 24: delete "and (5)" and substitute "(5), and
15 (9t)".

16 *b0777/1.5* **945.** Page 769, line 1: delete "(1ds) and, and (3g)" and substitute
17 "(1ds), and".

18 *b0904/2.21* **946.** Page 793, line 5: after that line insert:

19 *b0904/2.21* "SECTION 2175dn. 71.26 (3) (L) of the statutes is amended to
20 read:

21 71.26 (3) (L) Section 265 is excluded and replaced by the rule that any amount
22 otherwise deductible under this chapter that is directly or indirectly related to
23 income wholly exempt from taxes imposed by this chapter or to losses from the sale
24 or other disposition of assets the gain from which would be exempt under this

1 paragraph if the assets were sold or otherwise disposed of at a gain is not deductible.
2 In this paragraph, “wholly exempt income”, for corporations subject to franchise or
3 income taxes, includes ~~amounts received from affiliated or subsidiary corporations~~
4 ~~for~~ interest, dividends or capital gains that, ~~because of the degree of common~~
5 ~~ownership, control or management between the payor and payee~~, are not subject to
6 taxes under this chapter. In this paragraph, “wholly exempt income”, for
7 corporations subject to income taxation under this chapter, also includes interest on
8 obligations of the United States. In this paragraph, “wholly exempt income” does not
9 include income excludable, not recognized, exempt or deductible under specific
10 provisions of this chapter. If any expense or amount otherwise deductible is
11 indirectly related both to wholly exempt income or loss and to other income or loss,
12 a reasonable proportion of the expense or amount shall be allocated to each type of
13 income or loss, in light of all the facts and circumstances.”.

14 *b0928/1.1* **947.** Page 793, line 5: after that line insert:

15 *b0928/1.1* “SECTION 2175f. 71.26 (3) (e) 1. of the statutes is amended to read:

16 71.26 (3) (e) 1. So that payments for wages, salaries, commissions, and bonuses
17 of employees and officers may be deducted only if the name, address, and amount
18 paid to each resident of this state to whom compensation of \$600 or more has been
19 paid during the taxable year is reported or if the department of revenue is satisfied
20 that failure to report has resulted in no revenue loss to this state. A deduction for
21 wages, salaries, commissions, and bonuses paid to an employee or officer shall not
22 exceed an amount equal to the wages, salaries, commissions, and bonuses paid to the
23 corporation’s lowest paid full-time employee multiplied by 25.”.

24 *b0904/2.22* **948.** Page 793, line 22: after that line insert:

1 ***b0904/2.22* “SECTION 2176dm.** 71.26 (3) (x) of the statutes is amended to
2 read:

3 71.26 (3) (x) Sections 1501 to 1505, 1551, 1552, 1563 and 1564 (relating to
4 consolidated returns) are excluded, except to the extent that they pertain to
5 intercompany transactions and the carry forward of net business loss under s.
6 71.255.

7 ***b0904/2.22* SECTION 2176dp.** 71.26 (4) of the statutes is amended to read:

8 71.26 (4) NET BUSINESS LOSS CARRY-FORWARD. A corporation, except a tax-option
9 corporation or an insurer to which s. 71.45 (4) applies, may offset against its
10 Wisconsin net business income any Wisconsin net business loss sustained in any of
11 the next 15 preceding taxable years, if the corporation was subject to taxation under
12 this chapter in the taxable year in which the loss was sustained, to the extent not
13 offset by other items of Wisconsin income in the loss year and by Wisconsin net
14 business income of any year between the loss year and the taxable year for which an
15 offset is claimed. For purposes of this subsection Wisconsin net business income or
16 loss shall consist of all the income attributable to the operation of a trade or business
17 in this state, less the business expenses allowed as deductions in computing net
18 income. The Wisconsin net business income or loss of corporations engaged in
19 business within and without the state shall be determined under s. 71.255 or 71.25
20 (6) and (10) to (12). Nonapportionable losses having a Wisconsin situs under s. 71.25
21 (5) (b) shall be included in Wisconsin net business loss; and nonapportionable income
22 having a Wisconsin situs under s. 71.25 (5) (b), whether taxable or exempt, shall be
23 included in other items of Wisconsin income and Wisconsin net business income for
24 purposes of this subsection.”

1 ***b1063/2.5* 949.** Page 793, line 22: after that line insert:

2 ***b1063/2.5* "SECTION 2176m.** 71.28 (1di) (b) 1. of the statutes is amended to
3 read:

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

12 ***b1063/2.5* SECTION 2176p.** 71.28 (1di) (b) 3. of the statutes is amended to
13 read:

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

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

7 *b0865/1.2* **950.** Page 794, line 5: after “(e)” insert “and (f)”.

8 *b1063/2.6* **951.** Page 796, line 5: after that line insert:

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

17 *b1063/2.7* **952.** Page 796, line 17: after “zone” insert “; except that partners,
18 members, and shareholders in a development zone under s. 560.795 (1) (e) may offset
19 the credit against the amount of the tax attributable to their income from all of the
20 partnership's, company's, or corporation's business operations;”.

21 *b1063/2.8* **953.** Page 797, line 24: after that line insert:

22 *b1063/2.8* **SECTION 2178k.** 71.28 (1dx) (b) (intro.) of the statutes is amended
23 to read:

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

7 ***b1063/2.8* SECTION 2178m.** 71.28 (1dx) (be) of the statutes is created to read:

8 71.28 (1dx) (be) *Offset*. A claimant in a development zone under s. 560.795 (1)
9 (e) may offset any credits claimed under this subsection, including any credits
10 carried over, against the amount of the tax otherwise due under this subchapter
11 attributable to all of the claimant's income and against the tax attributable to income
12 from directly related business operations of the claimant.

13 ***b1063/2.8* SECTION 2178p.** 71.28 (1dx) (bg) of the statutes is created to read:

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

1 the tax attributable to their income from the partnership's, company's, or
2 corporation's directly related business operations.”.

3 *b0777/1.6* **954.** Page 797, line 25: delete the material beginning with that
4 line and ending on page 798, line 22.

5 *b0904/2.23* **955.** Page 798, line 22: after that line insert:

6 *b0904/2.23* “SECTION 2179m. 71.29 (2) of the statutes is amended to read:
7 71.29 (2) WHO SHALL PAY. ~~Every~~ Except as provided in s. 71.255 (11), every
8 corporation subject to tax under s. 71.23 (1) or (2) and every virtually exempt entity
9 subject to tax under s. 71.125 or 71.23 (1) or (2) shall pay an estimated tax.”.

10 *b0910/3.6* **956.** Page 798, line 22: after that line insert:

11 *b0910/3.6* “SECTION 2179d. 71.28 (9t) of the statutes is created to read:

12 71.28 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition.* In this subsection,
13 “claimant” means a person who files a claim under this subsection.

14 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
15 to the limitations provided in this subsection, a claimant may claim as a credit
16 against the tax imposed under s. 71.23, up to the amount of those taxes, an amount
17 equal to 25% of the amount contributed to the artistic endowment fund under s.
18 25.78, up to a maximum \$500 contribution in a taxable year.

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

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

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

3 *b0910/3.6* **SECTION 2179h.** 71.30 (3) (bm) of the statutes is created to read:
4 71.30 (3) (bm) Artistic endowment credit under s. 71.28 (9t).”.

5 *b0777/1.7* **957.** Page 799, line 1: delete lines 1 and 2.

6 *b0777/1.8* **958.** Page 799, line 5: delete “(1dx) and, (3),” and substitute
7 “(1dx), and (3)”.

8 *b0777/1.9* **959.** Page 799, line 6: delete “and (3g)”.

9 *b0904/2.24* **960.** Page 821, line 17: after that line insert:

10 *b0904/2.24* “**SECTION 2184d.** 71.44 (1) (e) of the statutes is created to read:
11 71.44 (1) (e) A corporation that is a member of a commonly controlled group,
12 as defined in s. 71.255 (1) (d), and engaged in a unitary business, as defined in s.
13 71.255 (1) (m), shall file a tax return under s. 71.255.”.

14 *b0904/2.25* **961.** Page 822, line 7: delete the material beginning with that
15 line and ending with page 826, line 6.

16 *b0904/2.26* **962.** Page 826, line 16: after that line insert:

17 *b0904/2.26* “**SECTION 2190m.** 71.46 (3) of the statutes is repealed.”.

18 *b1063/2.9* **963.** Page 826, line 16: after that line insert:

19 *b1063/2.9* “**SECTION 2190m.** 71.47 (1di) (b) 1. of the statutes is amended to
20 read:

21 71.47 (1di) (b) 1. Except as provided in subd. 2., the credit, including any
22 credits carried over, may be offset only against the amount of the tax otherwise due
23 under this chapter attributable to income from the business operations of the
24 claimant in the development zone; except that a claimant in a development zone

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

5 *b1063/2.9* SECTION 2190p. 71.47 (1di) (b) 3. of the statutes is amended to
6 read:

7 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
8 corporations may not claim the credit under this subsection, but the eligibility for,
9 and amount of, that credit shall be determined on the basis of their economic activity,
10 not that of their shareholders, partners or members. The corporation, partnership
11 or limited liability company shall compute the amount of the credit that may be
12 claimed by each of its shareholders, partners or members and shall provide that
13 information to each of its shareholders, partners or members. Partners, members
14 of limited liability companies and shareholders of tax-option corporations may claim
15 the credit based on the partnership's, company's or corporation's activities in
16 proportion to their ownership interest and may offset it against the tax attributable
17 to their income from the partnership's, company's or corporation's business
18 operations in the development zone; except that a claimant in a development zone
19 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
20 against the amount of the tax otherwise due under this chapter attributable to all
21 of the claimant's income; and against the tax attributable to their income from the
22 partnership's, company's or corporation's directly related business operations.”.

23 *b0865/1.3* 964. Page 826, line 24: after “(e)” insert “and (f)”.

24 *b1063/2.10* 965. Page 828, line 24: after that line insert:

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

9 ***b1063/2.11* 966.** Page 829, line 12: after “zone” insert “; except that
10 partners, members, and shareholders in a development zone under s. 560.795 (1) (e)
11 may offset the credit against the amount of the tax attributable to their income from
12 all of the partnership’s, company’s, or corporation’s business operations;”.

13 ***b1063/2.12* 967.** Page 830, line 19: after that line insert:

14 ***b1063/2.12* SECTION 2192k.** 71.47 (1dx) (b) (intro.) of the statutes is
15 amended to read:

16 71.47 (1dx) (b) *Credit.* (intro.) Except or provided in pars. (be) and (bg) and
17 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
18 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
19 or 560.797 (4), any person may claim as a credit against taxes imposed on the person’s
20 income from the person’s business activities in a development zone under this
21 subchapter the following amounts:

22 ***b1063/2.12* SECTION 2192m.** 71.47 (1dx) (be) of the statutes is created to
23 read:

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

6 ***b1063/2.12* SECTION 2192p.** 71.47 (1dx) (bg) of the statutes is created to read:

7 71.47 (1dx) (bg) *Other entities*. For claimants in a development zone under s.
8 560.795 (1) (e), partnerships, limited liability companies, and tax-option
9 corporations may not claim the credit under this subsection, but the eligibility for,
10 and amount of, that credit shall be determined on the basis of their economic activity,
11 not that of their shareholders, partners, or members. The corporation, partnership,
12 or company shall compute the amount of the credit that may be claimed by each of
13 its shareholders, partners, or members and shall provide that information to each
14 of its shareholders, partners, or members. Partners, members of limited liability
15 companies, and shareholders of tax-option corporations may claim the credit based
16 on the partnership's, company's, or corporation's activities in proportion to their
17 ownership interest and may offset it against the tax attributable to their income from
18 all of the partnership's, company's, or corporation's business operations and against
19 the tax attributable to their income from the partnership's, company's, or
20 corporation's directly related business operations.”.

21 ***b0777/1.10* 968.** Page 830, line 20: delete the material beginning with that
22 line and ending with page 831, line 18.

23 ***b0904/2.27* 969.** Page 831, line 18: after that line insert:

24 ***b0904/2.27* “SECTION 2193m.** 71.48 of the statutes is amended to read:

1 **71.48 Payments of estimated taxes.** Sections Except as provided in s.
2 71.255 (11), ss. 71.29 and 71.84 (2) shall apply to insurers subject to taxation under
3 this chapter.”.

4 ***b0910/3.7* 970.** Page 831, line 18: after that line insert:

5 ***b0910/3.7* SECTION 2193d.** 71.47 (9t) of the statutes is created to read:

6 **71.47 (9t) ARTISTIC ENDOWMENT CREDIT.** (a) *Definition.* In this subsection,
7 “claimant” means a person who files a claim under this subsection.

8 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
9 to the limitations provided in this subsection, a claimant may claim as a credit
10 against the tax imposed under s. 71.43, up to the amount of those taxes, an amount
11 equal to 25% of the amount contributed to the artistic endowment fund under s.
12 25.78, up to a maximum \$500 contribution in a taxable year.

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

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

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

21 ***b0910/3.7* SECTION 2193h.** 71.49 (1) (bm) of the statutes is created to read:
22 71.49 (1) (bm) Artistic endowment credit under s. 71.47 (9t).”.

23 ***b0777/1.11* 971.** Page 831, line 22: delete lines 22 and 23.

24 ***b0904/2.28* 972.** Page 831, line 23: after that line insert:

1 ***b0904/2.28*** **SECTION 2199m.** 71.84 (2) (a) of the statutes is amended to read:
2 71.84 (2) (a) Except as provided in s. 71.29 (7), in the case of any underpayment
3 of estimated tax under s. 71.255, 71.29 or 71.48 there shall be added to the aggregate
4 tax for the taxable year interest at the rate of 12% per year on the amount of the
5 underpayment for the period of the underpayment. For corporations, except as
6 provided in par. (b), “period of the underpayment” means the time period from the
7 due date of the instalment until either the 15th day of the 3rd month beginning after
8 the end of the taxable year or the date of payment, whichever is earlier. If 90% of the
9 tax shown on the return is not paid by the 15th day of the 3rd month following the
10 close of the taxable year, the difference between that amount and the estimated taxes
11 paid, along with any interest due, shall accrue delinquent interest under s. 71.91 (1)
12 (a).”.

13 ***b0969/2.4*** **973.** Page 832, line 6: delete “(b)”.

14 ***b0904/2.29*** **974.** Page 832, line 8: delete lines 8 to 11 and substitute:

15 “72.01 (11m) “Federal credit” means the federal estate tax credit in effect on
16 December 31, 2000.”.

17 ***b0904/2.30*** **975.** Page 832, line 13: delete lines 13 to 16 and substitute:

18 “72.01 (11n) “Federal estate tax” means the federal estate tax in effect on
19 December 31, 2000.”.

20 ***b0904/2.31*** **976.** Page 833, line 13: delete the material beginning with
21 “and” and ending with “2002,” on line 14.

22 ***b0777/1.12*** **977.** Page 836, line 5: delete lines 5 to 9.

23 ***b0820/1.3*** **978.** Page 836, line 24: after that line insert:

24 ***b0820/1.3*** **SECTION 2205n.** 73.03 (57) of the statutes is created to read:

1 73.03 (57) To create, and update, a manual on the tax incremental finance
2 program under s. 66.1105. The manual shall contain the rules relating to the
3 program, common problems faced by cities and villages under the program, possible
4 side effects on the use of tax incremental financing, and any other information the
5 department determines is appropriate. The department may consult with, and
6 solicit the views of, any interested person while preparing or updating the manual.”.

7 ***b0910/3.8* 979.** Page 836, line 24: after that line insert:

8 ***b0910/3.8* “SECTION 2205n.** 73.03 (57) of the statutes is created to read:

9 73.03 (57) To include on the forms on which the artistic endowment credits are
10 claimed, under ss. 71.07 (9t), 71.28 (9t), and 71.47 (9t), a statement that a taxpayer
11 may contribute amounts to the artistic endowment fund under s. 25.78 that exceed
12 the amount for which a credit may be claimed by reducing the taxpayer’s refund or
13 by increasing the taxpayer’s payment for tax liability, with the proceeds to be
14 deposited into the fund.”.

15 ***b0919/3.1* 980.** Page 838, line 18: after that line insert:

16 ***b0919/3.1* “SECTION 2226d.** 74.48 of the statutes is repealed.

17 ***b0919/3.1* SECTION 2226e.** 74.485 of the statutes is created to read:

18 **74.485 Penalty for converting agricultural land. (1) DEFINITIONS.** In this
19 section, “agricultural land” has the meaning given in s. 70.32 (2) (c) 1.

20 **(2) PENALTY.** Except as provided in sub. (4), a person who owns land that has
21 been assessed as agricultural land under s. 70.32 (2r) and who converts the land’s
22 use so that the land is not eligible to be assessed as agricultural land under s. 70.32
23 (2r), as determined by the county treasurer, shall pay a penalty to the county in which
24 the land is located in an amount equal to the number of acres converted multiplied

1 by the amount of the difference between the average fair market value of an acre of
2 agricultural land sold in the county in the year before the year that the person
3 converts the land, as determined under sub. (3), and the average equalized value of
4 an acre of agricultural land in the county in the year before the year that the person
5 converts the land, as determined under sub. (3), multiplied by the following:

6 (a) Five percent, if the converted land is more than 30 acres.

7 (b) Seven and one-half percent, if the converted land is 30 acres or less but at
8 least 10 acres.

9 (c) Ten percent, if the converted land is less than 10 acres.

10 (3) VALUE DETERMINATION. Annually, the department of revenue shall
11 determine the average equalized value of an acre of agricultural land in each county
12 in the previous year, as provided under s. 70.57, and the average fair market value
13 of an acre of agricultural land sold in each county in the previous year based on the
14 sales in each county in the previous year of parcels of agricultural land that are 38
15 acres or more to buyers who intend to use the land as agricultural land.

16 (4) EXCEPTIONS AND DEFERRAL. (a) A person who owns land that has been
17 assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so
18 that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r) is
19 not subject to a penalty under sub. (2) if the amount of the penalty determined under
20 sub. (2) represents less than \$25 for each acre of converted land.

21 (b) If a person owes a penalty under sub. (2), the treasurer of the county in
22 which the person's land is located may defer payment of the penalty to the succeeding
23 taxable year if the person demonstrates to the treasurer that the person's land will
24 be used as agricultural land in the succeeding taxable year. A person who receives
25 a deferral under this paragraph is not subject to the penalty under sub. (2) related

1 to the deferral, if the person's land is used as agricultural land in the succeeding
2 taxable year. If the land of a person who receives a deferral under this paragraph
3 is not used as agricultural land in the succeeding taxable year, the person shall pay
4 the penalty with interest at the rate of 1% a month, or fraction of a month, from the
5 date that the treasurer granted a deferral to the date that the penalty is paid.

6 (5) PAYMENT. Except as provided in sub. (4), a person who owes a penalty under
7 sub. (2) shall pay the penalty to the county in which the person's land related to the
8 penalty is located no later than 30 days after the date that the penalty is assessed.
9 A penalty that is not paid on the date it is due is considered delinquent and shall be
10 paid with interest at the rate of 1% a month, or fraction of a month, from the date that
11 the penalty is assessed to the date that the penalty is paid. The county shall collect
12 an unpaid penalty as a special charge against the land related to the penalty.

13 (6) DISTRIBUTION. A county that collects a penalty under this section shall
14 distribute 50% of the amount of the penalty to the taxation district in which the land
15 related to the penalty is located. If the land related to the penalty is located in 2 or
16 more taxation districts, the county shall distribute 50% of the amount of the penalty
17 to the taxation districts in proportion to the equalized value of the land related to the
18 penalty that is located in each taxation district. A taxation district shall distribute
19 50% of any amount it receives under this subsection to an adjoining taxation district,
20 if the taxation district in which the land related to the penalty is located annexed the
21 land related to the penalty from the adjoining taxation district in either of the 2 years
22 preceding a distribution under this subsection.

23 (7) NOTICE. A person who owns land that has been assessed as agricultural land
24 under s. 70.32 (2r) and who sells the land shall notify the buyer of the land of all of
25 the following:

1 (a) That the land has been assessed as agricultural land under s. 70.32 (2r).

2 (b) Whether the person who owns the land and who is selling the land has been
3 assessed a penalty under sub. (2) related to the land.

4 (c) Whether the person who owns the land and who is selling the land has been
5 granted a deferral under sub. (4) related to the land.

6 (8) REGISTER OF DEEDS. The county register of deeds shall inform the county
7 treasurer of all sales of agricultural land located in the county.

8 (9) ADMINISTRATION. The county in which the land as described in sub. (1) is
9 located shall administer the penalty under this section.”

10 *b0934/2.1* **981.** Page 843, line 5: after that line insert:

11 *b0934/2.1* “SECTION 2243s. 77.51 (7m) of the statutes is created to read:
12 77.51 (7m) “Mobile telecommunications service” means a commercial mobile
13 radio service, as defined in 47 CFR 20.3.”

14 *b0938/1.1* **982.** Page 843, line 5: after that line insert:

15 *b0938/1.1* “SECTION 2243m. Subchapter VI of chapter 76 [precedes 76.94]
16 of the statutes is created to read:

17 **CHAPTER 76**

18 **SUBCHAPTER VI**

19 **MUNICIPAL TELECOMMUNICATIONS TAX**

20 **76.94 Definitions.** In this subchapter:

21 (1) “Access revenues” mean revenues resulting from charges for
22 telecommunications services and facilities, including charges to a telephone
23 company, that permit subscriber telecommunications to originate or terminate

1 between a point or points in one telephone exchange and a point or points in another
2 telephone exchange.

3 (2) “Gross revenues” include revenues derived from local and rural exchange
4 service; toll business gross revenues; access revenues, except access revenues
5 derived from telecommunications services that originate or terminate from a point
6 or points in this state to a point or points in the same local access and transport area
7 and 14.5% of all other access revenues generated from intrastate service; all other
8 operating revenues from providing telecommunications services; and any such
9 revenues recovered in the year that were written off as not collectible in a previous
10 year. “Gross revenues” do not include excise taxes on telephone service or facilities
11 or revenues written off as not collectible in the year.

12 (3) “Local access and transport area” means a geographic area encompassing
13 one telephone exchange or 2 or more contiguous telephone exchanges.

14 (3) “Mobile telecommunications services” means commercial mobile radio
15 service, as defined in 47 CFR 20.3.

16 (4) “Municipality” means a city, village, or town.

17 (5) “Service address” means the location from which telecommunications
18 services originate or terminate, except that for mobile telecommunications services,
19 “service address” means the customer’s place of primary use of the mobile
20 telecommunications services, as determined under P.L. 106–252.

21 (6) “Telecommunications services” mean transmitting high quality two-way
22 interactive switched voice or data communications or messages.

23 (7) “Telephone company” means a business that provides telecommunications
24 services.

1 (8) “Telephone exchange” means the portion of an area served by a telephone
2 company that is included in the exchange rate determined by the public service
3 commission.

4 **76.95 Imposition.** Notwithstanding s. 66.0611, a municipality may, by
5 ordinance, impose a tax on a telephone company at the rate of 2% of the telephone
6 company’s gross revenues in a calendar quarter attributable to intrastate
7 telecommunications services that originate from or are received at a service address
8 located in the municipality. The ordinance shall be effective on the first day of the
9 calendar quarter beginning after the municipality enacts the ordinance.

10 **76.96 Returns and payments.** The tax imposed under this subchapter is due
11 and payable to the municipality on January 15, April 15, July 15, and October 15,
12 based on the telephone company’s gross revenues from the most recent calendar
13 quarter ending before such date. A telephone company that is subject to the tax
14 imposed under this subchapter shall submit a return with each payment, as
15 prescribed by the department of revenue, that specifies the gross revenues that are
16 subject to the tax imposed under this subchapter.

17 **76.97 Customer billing.** A telephone company may not identify any tax or
18 any portion of the tax paid under this subchapter as a separate charge to a telephone
19 company customer on the customer’s bill.

20 **76.98 Administration.** A municipality that imposes the tax under this
21 subchapter may examine the records, books, accounts, and other documents of a
22 telephone company that is subject to the tax imposed under this subchapter; take any
23 action and conduct any proceedings to administer the tax imposed under this
24 subchapter; and impose interest and penalties for failure to submit a report or
25 payment as provided under this subchapter.”.

1 ***b0978/1.1* 983.** Page 843, line 5: after that line insert:

2 ***b0978/1.1* “SECTION 2243m.** 77.51 (8) of the statutes is amended to read:

3 77.51 (8) “Newspaper” means those publications ~~which~~ that are commonly
4 understood to be newspapers and ~~which~~ that are printed and distributed periodically
5 at daily, weekly, or other short intervals for the dissemination of current news and
6 information of a general character and of a general interest to the public. In addition,
7 any publication ~~which~~ qualifies that is eligible for compensation or a fee as a
8 newspaper under s. 985.03 (1) is a newspaper. “Newspaper” also includes
9 advertising supplements if they are printed by a newspaper and distributed as a
10 component part of one of that newspaper’s publications or if they are printed by a
11 newspaper or a commercial printer and sold to a newspaper for inclusion in
12 publications of that newspaper. A “newspaper” does not include handbills, circulars,
13 flyers, or the like, advertising supplements not described in this subsection ~~which~~
14 that are distributed with a newspaper, nor any publication ~~which~~ that is issued to
15 supply information on certain subjects of interest to particular groups, unless such
16 publication otherwise qualifies as a newspaper within this subsection. In this
17 subsection, advertising is not considered news of a general character and of a general
18 interest.”.

19 ***b0934/2.2* 984.** Page 843, line 14: after that line insert:

20 ***b0934/2.2* “SECTION 2244u.** 77.52 (2) (a) 5. of the statutes is renumbered
21 77.52 (2) (a) 5. a. and amended to read:

22 77.52 (2) (a) 5. a. The sale of telecommunications services, except mobile
23 telecommunications services under subd. 5. b., that either originate or terminate in
24 this state; except services that are obtained by means of a toll-free number, that

1 originate outside this state and that terminate in this state; and are charged to a
2 service address in this state, regardless of the location where that charge is billed or
3 paid, and the sale of the rights to purchase telecommunications services, including
4 purchasing reauthorization numbers, by paying in advance and by using an access
5 number and authorization code.

6 ***b0934/2.2* SECTION 2244uc.** 77.52 (2) (a) 5. b. of the statutes is created to
7 read:

8 77.52 (2) (a) 5. b. The sale of mobile telecommunications services, if the
9 customer's place of primary use of the mobile telecommunications services is in this
10 state, as determined under P.L. 106–252. If P.L. 106–252, or the application of P.L.
11 106–252, is found unconstitutional, the sale of mobile telecommunications services
12 is subject to the tax imposed under this section as provided in subd. 5. a.”.

13 ***b0934/2.3* 985.** Page 847, line 2: after that line insert:

14 ***b0934/2.3* “SECTION 2245h.** 77.525 of the statutes is amended to read:

15 **77.525 Reduction to prevent double taxation.** Any person who is subject
16 to the tax under s. 77.52 (2) (a) 5. a. on telecommunications services that terminate
17 in this state and who has paid a similar tax on the same services to another state may
18 reduce the amount of the tax remitted to this state by an amount equal to the similar
19 tax properly paid to another state on those services or by the amount due this state
20 on those services, whichever is less. That person shall refund proportionally to the
21 persons to whom the tax under s. 77.52 (2) (a) 5. a. was passed on an amount equal
22 to the amounts not remitted.”.

23 ***b0937/1.1* 986.** Page 847, line 2: after that line insert:

24 ***b0937/1.1* “SECTION 2245g.** 77.53 (17m) of the statutes is amended to read:

1 **77.53 (17m)** This section does not apply to a boat purchased by a person
2 domiciled in a state contiguous to this state ~~by a person domiciled in that state~~ if the
3 boat is berthed in this state's boundary waters adjacent to the state of the domicile
4 of the purchaser and if the transaction was an exempt occasional sale under the laws
5 of the state in which the ~~purchase was made~~ purchaser is domiciled.".

6 ***b0944/1.1* 987.** Page 847, line 2: after that line insert:

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

8 **77.524 Seller and 3rd-party liability. (1)** In this subsection:

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

14 (b) "Certified service provider" means an agent that is certified jointly by the
15 states that are signatories to the agreement, as defined in s. 77.65 (2) (a), and that
16 performs all of a seller's sales tax and use tax functions related to the seller's retail
17 sales.

18 (c) "Seller" has the meaning given in s. 77.65 (2) (e).

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

23 (3) A seller that contracts with a certified service provider is not liable for sales
24 and use taxes that are due the state on transactions that the provider processed,

1 unless the seller has misrepresented the type of items that the seller sells or has
2 committed fraud. The seller is subject to an audit on transactions that the certified
3 service provider processed only if there is probable cause to believe that the seller has
4 committed fraud or made a material misrepresentation. The seller is subject to an
5 audit on transactions that the certified service provider does not process. The states
6 that are signatories to the agreement, as defined in s. 77.65 (2) (a), may jointly check
7 the seller's business system and review the seller's business procedures to determine
8 if the certified service provider's system is functioning properly and to determine the
9 extent to which the seller's transactions are being processed by the certified service
10 provider.

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

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

21 *b0829/2.37* **988**. Page 847, line 3: delete lines 3 to 5.

22 *b0934/2.4* **989**. Page 847, line 15: after that line insert:

23 *b0934/2.4* **SECTION 2246t**. 77.72 (3) (b) of the statutes is amended to read:

1 77.72 (3) (b) *Exceptions.* ~~Communication~~ A communication service has a situs
2 where the customer is billed for the service if the customer calls collect or pays by
3 credit card. Mobile telecommunications services have a situs at the customer's place
4 of primary use of the services, as determined under P.L. 106–252. Towing services
5 have a situs at the location to which the vehicle is delivered. Services performed on
6 tangible personal property have a situs at the location where the property is
7 delivered to the buyer.”.

8 ***b0944/1.2* 990.** Page 847, line 15: after that line insert:

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

10 **77.65 Uniform sales and use tax administration.** (1) SHORT TITLE. This
11 section shall be known as the “Uniform Sales and Use Tax Administration Act.”

12 (2) DEFINITIONS. In this section:

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

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

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

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

18 (e) “Seller” means any person who sells, leases, or rents personal property or
19 services.

20 (f) “State” means any state of the United States and the District of Columbia.

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

22 (3) DEPARTMENT AUTHORITY. The department may enter into the agreement to
23 simplify and modernize sales tax and use tax administration in order to
24 substantially reduce the tax compliance burden for all sellers and for all types of

1 commerce. The department may act jointly with other states that are signatories to
2 the agreement to establish standards for the certification of a certified service
3 provider and certified automated system and to establish performance standards for
4 multistate sellers. The department may promulgate rules to administer this section,
5 may procure jointly with other states that are signatories to the agreement goods and
6 services in furtherance of the agreement, and may take other actions reasonably
7 required to implement this section. The secretary of revenue or the secretary's
8 designee may represent this state before the states that are signatories to the
9 agreement.

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

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

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

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

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

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

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

24 (g) Provide that the state shall not use a seller's registration with the central
25 electronic registration system under par. (f), and the subsequent collection and

1 remittance of sales and use taxes in the states that are signatories to the agreement,
2 to determine whether the seller has sufficient connection with the state for the
3 purpose of imposing any tax.

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

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

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

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

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

15 (m) Certify compliance with the agreement before entering into the agreement
16 and maintain compliance with the agreement.

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

20 (o) Appoint, with the states that are signatories to the agreement, an advisory
21 council to consult with in administering the agreement. The advisory council shall
22 consist of private sector representatives and representatives from states that are not
23 signatories to the agreement.

24 (5) COOPERATING STATES. The agreement entered into under this section is an
25 accord among cooperating states to further their governmental functions and

1 provides a mechanism among the cooperating states to establish and maintain a
2 cooperative, simplified system for the application and administration of sales and
3 use taxes that are imposed by each state that is a signatory to the agreement.

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

8 (b) No person shall have any cause of action or defense under the agreement
9 or because of the department entering into the agreement. No person may challenge
10 any action or inaction by any department, agency, other instrumentality of this state,
11 or any political subdivision of this state on the ground that the action or inaction is
12 inconsistent with the agreement.

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

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

19 *b0945/1.1* **991.** Page 847, line 15: after that line insert:

20 *b0945/1.1* “SECTION 2246md. 77.54 (46) of the statutes is created to read:

21 77.54 (46) The gross receipts from the sale of and the storage, use, or other
22 consumption of water slides, including support structures, attachments, and parts
23 for water slides, but excluding underground piping, foundations, and wholly or
24 partially underground pools that are additions or improvements to real property.”.

1 ***b1011/1.3* 992.** Page 847, line 15: after that line insert:

2 ***b1011/1.3* "SECTION 2246s.** 77.54 (46) of the statutes is created to read:

3 77.54 (46) The gross receipts from the sale of and the storage, use, or other
4 consumption of digital broadcasting equipment purchased and used by a radio or
5 television station.

6 ***b1011/1.3* SECTION 2246v.** 77.65 of the statutes is created to read:

7 **77.65 Onetime rebate of sales tax paid for digital broadcasting**
8 **equipment. (1) DEFINITIONS.** In this section:

9 (a) "Claimant" means a sole proprietorship, a partnership, a limited liability
10 company, or a corporation that files a claim under this section.

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

12 **(2) CLAIMS.** A claimant may claim a rebate under this section in an amount
13 equal to the amount of the tax imposed under s. 77.52 or 77.53 that the claimant paid
14 beginning on July 1, 2001, and ending on June 30, 2003, on the purchase of digital
15 broadcasting equipment that the claimant uses in the operation of a radio or
16 television station. The claimant shall claim the rebate on a form prescribed by the
17 department and shall submit the form to the department no earlier than July 1,
18 2003, and no later than November 1, 2003.

19 **(3) PAYMENT.** The department shall certify the amount of the rebate for which
20 the claimant is eligible to the department of administration for payment to the
21 claimant by check, share draft, or other draft paid from the appropriation under s.
22 20.835 (2) (an) no later than November 30, 2003.

1 (4) LIMITATION. If a claimant who is eligible to claim a rebate under this section
2 does not submit a claim to the department, as provided under sub. (2), by November
3 1, 2003, the claimant's right to the rebate lapses.

4 (5) SUNSET. This section does not apply after November 30, 2003.”.

5 ***b0777/1.13* 993.** Page 849, line 13: delete “and (3g).”.

6 ***b0941/1.3* 994.** Page 850, line 2: delete the material beginning with that
7 line and ending on page 851, line 15.

8 ***b0947/2.1* 995.** Page 852, line 11: after that line insert:

9 ***b0947/2.1* SECTION 2258d.** 79.01 (1) of the statutes is amended to read:

10 79.01 (1) There is established an account in the general fund entitled the
11 “Expenditure Restraint Program Account”- Account. There shall be appropriated
12 to that account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994;
13 \$48,000,000 in each year beginning in 1995 and ending in 1999 ~~and~~; \$57,000,000 in
14 the year 2000 and in the year 2001; \$57,570,000 in 2002; and \$58,145,700 in 2003
15 and in each year thereafter.

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

17 79.03 (3c) (f) *Distribution amount.* If the total amounts calculated under pars.
18 (c) to (e) exceed the total amount to be distributed under this subsection, the amount
19 paid to each eligible municipality shall be paid on a prorated basis. The total amount
20 to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 beginning
21 in 1996 and ending in 1999 ~~and~~; \$11,000,000 in the year 2000 and in the year 2001;
22 \$11,110,000 in 2002; and \$11,221,100 in 2003 and in each year thereafter.

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

1 79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and
2 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be
3 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.
4 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.
5 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this
6 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to
7 municipalities and \$168,981,800 to counties. In Beginning in 1995 and subsequent
8 years ending in 2001, the total amounts to be distributed under ss. 79.03, 79.04 and
9 79.06 from s. 20.835 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to
10 counties. In 2002, the total amounts to be distributed under ss. 79.03, 79.04, and
11 79.06 from s. 20.835 (1) (d) are \$769,092,800 to municipalities and \$170,671,600 to
12 counties. In 2003 and subsequent years, the total amounts to be distributed under
13 ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$776,783,700 to municipalities
14 and \$172,378,300 to counties.

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

16 79.03 (5) (a) In 2002 and 2003, each municipality shall receive a shared
17 revenue payment under this section that is equal to the amount of the payment it
18 received in the previous year, multiplied by 101%. In 2004 and in subsequent years,
19 each municipality shall receive a shared revenue payment under this section that is
20 equal to the amount of the payment it received in 2003.

21 (b) The department of revenue shall use the population amounts it used to
22 determine the November 2000, shared revenue payments to municipalities to
23 calculate corrections to such payments in 2001, as provided under s. 79.08. The
24 department of revenue shall use the population amounts it used to estimate

1 payments under s. 79.015 in September 2000, to calculate actual and corrected 2001
2 shared revenue payments to municipalities.”.

3 *b0947/2.2* **996.** Page 854, line 3: after that line insert:

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

5 79.058 (3) (c) In the year 2000 and-subsequent years in 2001, \$20,763,800.

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

7 79.058 (3) (d) In 2002, \$20,971,400.

8 *b0947/2.2* SECTION 2285f. 79.085 (3) (e) of the statutes is created to read:

9 79.085 (3) (e) In 2003 and subsequent years, \$21,181,100.”.

10 *b1071/2.1* **997.** Page 854, line 3: after that line insert:

11 *b1071/2.1* “SECTION 2285m. 79.05 (2) (c) of the statutes is amended to read:

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

20 *b0844/2.1* **998.** Page 858, line 25: after that line insert:

21 *b0844/2.1* “SECTION 2302k. 84.013 (6g) of the statutes is created to read:

22 84.013 (6g) Notwithstanding s. 13.489 (1m) the department shall conduct a
23 study of the STH 11/USH 14 transportation corridor between Janesville and I 43 in
24 Rock and Walworth counties to evaluate alternatives to improve the capacity and

1 safety of transportation in the corridor. The department shall consult with local
2 units of government to determine the design and methodology of the study, and shall
3 cooperate with the city of Janesville and the counties of Rock and Walworth in
4 completing the study. If the department concludes after the study that
5 improvements in the corridor require construction of a major highway project on
6 STH 11 and USH 14, the department shall include the project in its report submitted
7 to the transportation projects commission under s. 13.489 (2) no later than
8 September 15, 2004, for review by the commission under s. 13.489 (4).”.

9 ***b1097/2.2* 999.** Page 861, line 17: after that line insert:

10 “(7g) The Marquette interchange reconstruction project shall include an exit
11 at the intersection of Plankinton Avenue and I 794. Notwithstanding ss. 84.29 (6)
12 and 84.295 (7), the department shall keep an exit at Plankinton Avenue open for
13 travel during the Marquette interchange reconstruction project.

14 (7m) Construction work on the Marquette interchange reconstruction project
15 shall be performed on a 24-hour basis.

16 (7r) Notwithstanding ss. 84.01 (13), 84.06 (2) (a), and 84.075 (1), in the use of
17 any state funds for the Marquette interchange reconstruction project, the
18 department shall attempt to ensure that 5% of the total amount expended in each
19 fiscal year is paid to minority businesses certified by the department of commerce
20 under s. 560.036 (2). In attempting to meet this goal, the department may award any
21 contract to a minority business that submits a qualified responsible bid that is no
22 more than 5% higher than the low bid.”.

23 ***b0797/1.16* 1000.** Page 865, line 20: after that line insert:

24 ***b0797/1.16* “SECTION 2307g.** 84.076 (2) (a) of the statutes is amended to read:

1 84.076 (2) (a) The secretary shall administer a demonstration and training
2 program for the purpose of developing the capability of disadvantaged businesses to
3 participate in construction projects funded under s. 20.395 (3) (bq), (bv), (bx), (cq),
4 (cv), (cx), (eq), (ev), and (ex). ~~From the amounts appropriated under those~~
5 ~~paragraphs, the secretary shall allocate \$4,000,000 each fiscal year for the awarding~~
6 ~~of contracts under this section. The secretary shall attempt to ensure that 75% of the~~
7 ~~amount so allocated each fiscal year is for the awarding of contracts under this~~
8 ~~section to minority businesses. The secretary may award 100% of the amount so~~
9 ~~allocated each fiscal year to one disadvantaged business.~~

10 ***b0797/1.16* SECTION 2307gm.** 84.077 of the statutes is created to read:

11 **84.077 Small business demonstration and training program.** (1) In this
12 section, “small business” means a business whose average gross receipts over the
13 previous 3 years is \$4,500,000 or less, if the person or persons owning the business
14 have a net worth of \$750,000 or less.

15 (2) (a) The secretary shall administer a demonstration and training program
16 for the purpose of developing the capability of small businesses to participate in
17 construction projects funded under s. 20.395 (2) (dq), (dv), (dx), (fq), (fv), and (fx) and
18 (3) (bq), (bv), (bx), (cq), (cv), (cx), (eq), (ev), and (ex). From the amounts appropriated
19 under those paragraphs, the secretary shall allocate \$25,000,000 each fiscal year for
20 the awarding of contracts under this section. The estimated cost of contracts funded
21 from the allocation under this section shall be between \$50,000 and \$750,000. The
22 secretary may award a contract from the amount allocated to a joint venture that
23 includes a small business. In deciding which contracts to award from the amount
24 allocated each fiscal year, the department shall consult with representatives of the

1 transportation contracting industry, including businesses owned by minorities and
2 women.

3 (b) The secretary shall establish requirements for programs of
4 preapprenticeship training and management and technical assistance designed to
5 develop the expertise of small businesses in transportation construction.”.

6 *b0957/1.9* **1001.** Page 865, line 20: after that line insert:

7 *b0957/1.9* “SECTION 2307h. 84.075 (1) of the statutes is amended to read:

8 84.075 (1) In purchasing services under s. 84.01 (13), in awarding construction
9 contracts under s. 84.06, and in contracting with private contractors and agencies
10 under s. 84.07, the department of transportation shall attempt to ensure that 5% of
11 the total amount expended in each fiscal year is paid to contractors, subcontractors,
12 and vendors ~~which are minority businesses, as defined under s. 560.036 (1) (e) 1 that~~
13 are minority businesses certified by the department of commerce under s. 560.036
14 (2). In attempting to meet this goal, the department of transportation may award
15 any contract to a minority business that submits a qualified responsible bid that is
16 no more than 5% higher than the low bid.

17 *b0957/1.9* SECTION 2307i. 84.075 (2) of the statutes is amended to read:

18 84.075 (2) The contractor shall report to the department of transportation any
19 amount of the contract paid to subcontractors and vendors ~~which that~~ are minority
20 businesses certified by the department of commerce under s. 560.036 (2).

21 *b0957/1.9* SECTION 2307j. 84.075 (3) of the statutes is amended to read:

22 84.075 (3) The department of transportation shall at least semiannually, or
23 more often if required by the department of administration, report to the department
24 of administration the total amount of money it has paid to contractors,

1 subcontractors, and vendors ~~which that~~ are minority businesses under ss. 84.01 (13),
2 84.06, and 84.07 and the number of contacts with minority businesses in connection
3 with proposed purchases and contracts. In its reports, the department of
4 transportation shall include only amounts paid to businesses certified by the
5 department of commerce under s. 560.036 (2) as minority businesses.

6 *b0957/1.9* **SECTION 2307jk.** 84.076 (1) (c) of the statutes is amended to read:
7 84.076 (1) (c) “Minority business” ~~has the meaning given under s. 560.036 (1)~~
8 ~~(e) - 1~~ means a business that is certified by the department of commerce under s.
9 560.036 (2).”.

10 *b1097/2.3* **1002.** Page 865, line 20: after that line insert:

11 *b1097/2.3* **SECTION 2307c.** 84.06 (2) (a) of the statutes is amended to read:
12 84.06 (2) (a) All such highway improvements shall be executed by contract
13 based on bids unless the department finds that another method as provided in sub.
14 (3) or (4) would be more feasible and advantageous. Bids shall be advertised for in
15 the manner determined by the department. Except as provided in ~~s.~~ ss. 84.014 (7r)
16 and 84.075, the contract shall be awarded to the lowest competent and responsible
17 bidder as determined by the department. If the bid of the lowest competent bidder
18 is determined by the department to be in excess of the estimated reasonable value
19 of the work or not in the public interest, all bids may be rejected. The department
20 shall, so far as reasonable, follow uniform methods of advertising for bids and may
21 prescribe and require uniform forms of bids and contracts. Except as provided in par.
22 (b), the secretary shall enter into the contract on behalf of the state. Every such
23 contract is exempted from ss. 16.70 to 16.75, 16.755 to 16.82, 16.87, and 16.89, but
24 ss. 16.528, 16.752, and 16.754 apply to the contract. Any such contract involving an

1 expenditure of \$1,000 or more shall not be valid until approved by the governor. The
2 secretary may require the attorney general to examine any contract and any bond
3 submitted in connection with the contract and report on its sufficiency of form and
4 execution. The bond required by s. 779.14 (1m) is exempt from approval by the
5 governor and shall be subject to approval by the secretary. This subsection also
6 applies to contracts with private contractors based on bids for maintenance under s.
7 84.07.”.

8 *b0781/1.1* **1003.** Page 868, line 25: after that line insert:

9 *b0781/1.1* “SECTION 2311m. 85.07 (9) of the statutes is created to read:

10 85.07 (9) HIGHWAY SAFETY AND MOTOR VEHICLE CONTACTS; ANALYSIS OF
11 INFORMATION; ANNUAL REPORT. (a) In this subsection, “motor vehicle contact” has the
12 meaning given in s. 165.842 (1) (d).

13 (b) Annually the department shall analyze the information forwarded to the
14 department under s. 165.842 (4) (c) by the department of justice concerning motor
15 vehicle contacts made during the previous year by law enforcement agencies to
16 determine, along with any other relevant information, all of the following:

- 17 1. The effects, if any, of motor vehicle contacts on state and local traffic law
18 enforcement.
- 19 2. Whether certain motor vehicle driving patterns and driver behavior have
20 contributed to the frequency of motor vehicle accidents, injuries, and death.
- 21 3. Specific enforcement strategies that may promote highway safety, including
22 the selection of specified areas for increased traffic law enforcement.
- 23 4. Other activities that may promote highway safety, such as highway
24 redesigning, increased signage, and modifying any existing speed limits.

1 (c) For each year, the department shall prepare an annual report that
2 summarizes the analysis of the information under par. (b) and that describes the
3 methods and conclusions of its analysis of the information. On or before June 30,
4 2003, and on or before each June 30 thereafter, the department shall submit the
5 annual report required under this subsection to the legislature under s. 13.172 (2),
6 to the governor, and to the director of state courts.”.

7 *b0845/3.26* **1004.** Page 868, line 25: delete that line.

8 *b1094/2.98* **1005.** Page 870, line 13: delete lines 13 to 16.

9 *b0847/2.7* **1006.** Page 871, line 11: delete “\$56,811,800” and substitute
10 “\$57,368,700”.

11 *b0847/2.8* **1007.** Page 872, line 4: delete “\$15,166,900” and substitute
12 “\$15,315,600”.

13 *b0847/2.9* **1008.** Page 872, line 24: delete “\$21,008,300” and substitute
14 “\$21,214,300”.

15 *b0847/2.10* **1009.** Page 873, line 16: delete “\$5,674,400” and substitute
16 “\$5,730,000”.

17 *b0751/2.3* **1010.** Page 878, line 10: after that line insert:

18 *b0751/2.3* “SECTION 2340q. 85.53 (3) of the statutes is amended to read:

19 85.53 (3) Grants under this section shall be paid from the appropriations under
20 s. 20.395 (5) (jr) and (jt). The amount of a grant may not exceed 80% of the amount
21 expended by an eligible applicant for services related to the program.”.

22 *b0806/1.1* **1011.** Page 878, line 23: after that line insert:

23 *b0806/1.1* “SECTION 2340vg. 86.03 (5m) of the statutes is created to read:

1 86.03 (5m) TREES AND OTHER VEGETATION BLOCKING VIEW OF BUSINESS OR SIGN.

2 (a) In this subsection, “vegetation” means any tree, shrub, hedge, or other foliage.

3 (b) Notwithstanding any other provision of this section, if any vegetation
4 located in a highway right-of-way prevents the operator of a vehicle traveling on a
5 highway at the posted speed limit from viewing for 6 uninterrupted seconds a
6 business premises located adjacent to the highway right-of-way, a sign located on
7 a business premises adjacent to the highway right-of-way that advertises the
8 business to motorists on the adjacent highway, or any sign erected under this chapter
9 or s. 84.30 that is permitted to be located in or adjacent to the highway right-of-way,
10 any person who maintains a majority ownership interest in the business adjacent to
11 the highway right-of-way or in any business advertised on a sign identified in this
12 paragraph may trim or remove any obstructing vegetation located in the highway
13 right-of-way if all of the following requirements are met:

14 1. The person pays for the cost of trimming or removing the obstructing
15 vegetation, including the cost of cleanup and disposal, and for replacing any removed
16 vegetation, including the cost of purchasing and planting the replacement
17 vegetation.

18 2. If the person has removed vegetation, the person replaces the removed
19 vegetation with comparable vegetation along the same highway right-of-way,
20 provided that the person may not locate replacement vegetation in a manner that
21 obstructs, or will obstruct in the foreseeable future, the view from the highway of
22 another existing business or sign identified in this paragraph.

23 3. No state funds are expended for the trimming, removal, or replacement of
24 vegetation under this paragraph.

1 4. With respect to a sign identified in this paragraph, the owner of the land on
2 which the sign is erected does not object to the trimming or removal of vegetation.”.

3 ***b0847/2.11* 1012.** Page 879, line 12: delete “\$1,790” and substitute
4 “\$1,825”.

5 ***b0847/2.12* 1013.** Page 879, line 19: delete “\$88,312,900” and substitute
6 “\$90,044,600”.

7 ***b0847/2.13* 1014.** Page 880, line 1: delete “\$277,843,200” and substitute
8 “\$283,291,100”.

9 ***b0847/2.14* 1015.** Page 880, line 3: after that line insert:

10 ***b0847/2.14* “SECTION 2345m.** 86.30 (10c) of the statutes is created to read:

11 86.30 (10c) AID PAYMENTS FOR CALENDAR YEAR 2002. (a) 1. For calendar year 2002,
12 the department shall determine the percentage change between the amount of
13 moneys appropriated for distribution under this section to counties for calendar year
14 2002 and the amount of moneys appropriated for distribution under this section to
15 counties for calendar year 2001.

16 2. Notwithstanding sub. (2) (a), (b), and (d) and s. 86.303 (5) (e), (f), (h), and (i),
17 the amount of aid payable to each county in calendar year 2002 shall be the amount
18 paid to that county for calendar year 2001, plus an amount equal to the percentage
19 determined under subd. 1. of the amount paid to the county for calendar year 2001.

20 (b) 1. For calendar year 2002, the department shall determine the percentage
21 change between the amount of moneys appropriated for distribution under this
22 section to municipalities for calendar year 2002 and the amount of moneys
23 appropriated for distribution under this section to municipalities for calendar year
24 2001.

1 2. Notwithstanding sub. (2) (a), (b), and (d) and s. 86.303 (5) (e), (f), (h), and (i),
2 the amount of aid payable to each municipality in calendar year 2002 shall be the
3 amount paid to that municipality for calendar year 2001, plus an amount equal to
4 the percentage determined under subd. 1. of the amount paid to the municipality for
5 calendar year 2001.

6 ***b0847/2.14* SECTION 2345n.** 86.30 (10g) of the statutes is created to read:

7 **86.30 (10g) AID PAYMENTS FOR CALENDAR YEAR 2003.** (a) 1. For calendar year
8 2003, the department shall determine the percentage change between the amount
9 of moneys appropriated for distribution under this section to counties for calendar
10 year 2003 and the amount of moneys appropriated for distribution under this section
11 to counties for calendar year 2002.

12 2. Notwithstanding sub. (2) (a), (b), and (d) and s. 86.303 (5) (e), (f), (h), and (i),
13 the amount of aid payable to each county in calendar year 2003 shall be the amount
14 paid to that county for calendar year 2002, plus an amount equal to the percentage
15 determined under subd. 1. of the amount paid to the county for calendar year 2002.

16 (b) 1. For calendar year 2003, the department shall determine the percentage
17 change between the amount of moneys appropriated for distribution under this
18 section to municipalities for calendar year 2003 and the amount of moneys
19 appropriated for distribution under this section to municipalities for calendar year
20 2002.

21 2. Notwithstanding sub. (2) (a), (b), and (d) and s. 86.303 (5) (e), (f), (h), and (i),
22 the amount of aid payable to each municipality in calendar year 2003 shall be the
23 amount paid to that municipality for calendar year 2002, plus an amount equal to
24 the percentage determined under subd. 1. of the amount paid to the municipality for
25 calendar year 2002.”.

1 ***b0814/1.1* 1016.** Page 880, line 4: delete lines 4 to 8.

2 ***b1013/1.3* 1017.** Page 881, line 5: delete lines 5 to 10.

3 ***b0845/3.27* 1018.** Page 881, line 11: delete lines 11 to 20.

4 ***b1014/1.1* 1019.** Page 881, line 25: delete “at least”.

5 ***b1014/1.2* 1020.** Page 882, line 1: delete “at least”.

6 ***b1029/2.9* 1021.** Page 882, line 16: after that line insert:

7 ***b1029/2.9* “SECTION 2383m.** 93.07 (1) of the statutes is amended to read:

8 93.07 (1) REGULATIONS. To make and enforce such regulations, not inconsistent
9 with law, as it may deem necessary for the exercise and discharge of all the powers
10 and duties of the department, and to adopt such measures and make such
11 regulations as are necessary and proper for the ~~enforcement by the state of~~
12 ~~department to carry out its duties and powers under chs. 93 to 100, which regulations~~
13 ~~shall have the force of law.~~

14 ***b1029/2.9* SECTION 2383p.** 93.07 (23) of the statutes is created to read:

15 93.07 (23) CONSUMER PROTECTION ADMINISTRATION. To administer ss. 100.01 to
16 100.03, 100.05 to 100.07, 100.14, 100.183 to 100.19, 100.201, 100.206, 100.208,
17 100.21, 100.22, 100.235, 100.265, 100.27, 100.285 to 100.297, 100.30, 100.33 to
18 100.36, 100.45, 100.47, 100.48, and 100.51 and to enforce ss. 100.206, 100.21, 100.30,
19 and 100.51.

20 ***b1029/2.9* SECTION 2383q.** 93.07 (24) of the statutes is amended to read:

21 93.07 (24) ENFORCEMENT OF LAWS. To enforce or assist in the enforcement of chs.
22 88 and 93 to 100 and all other laws entrusted to its administration, and especially:

1 (a) To enforce the laws administered by the department regarding the
2 production, manufacture and sale, offering or exposing for sale or having in
3 possession with intent to sell, of any dairy, food or drug product.

4 (b) To enforce the laws administered by the department regarding the
5 adulteration or misbranding of any articles of food, drink, condiment or drug.

6 (c) To inspect any milk, butter, cheese, lard, syrup, coffee, tea or other article
7 of food, drink, condiment or drug made or offered for sale within this state which it
8 may suspect or have reason to believe, under the laws administered by the
9 department, to be impure, unhealthful, misbranded, adulterated or counterfeit, or
10 in any way unlawful.

11 (d) To prosecute or cause to be prosecuted, under the laws administered by the
12 department, any person engaged in the manufacture or sale, offering or exposing for
13 sale or having in possession with intent to sell, of any adulterated dairy product or
14 of any adulterated, misbranded, counterfeit, or otherwise unlawful article or articles
15 of food, drink, condiment or drug.

16 *b1029/2.9* SECTION 2387m. 93.18 (3) of the statutes is amended to read:

17 93.18 (3) The department of justice, after acting pursuant to s. 100.37 or 100.41
18 to 100.43 to order the sale or distribution of any substance, article, furnishing, fabric,
19 product or related material ceased, shall give written notice of its finding to the
20 manufacturer, seller or other person responsible for placing the item in the channels
21 of trade in this state. After such notice no person may sell, remove or otherwise
22 dispose of such item except as directed by the department. Any person affected by
23 such notice may demand a prompt hearing to determine the validity of the
24 department's findings. The hearing, if requested, shall be held as expeditiously as
25 possible but not later than 30 days after notice. A request for hearing does not

1 operate to stay enforcement of the order during the pendency of the hearing. The
2 person petitioning for a hearing shall be entitled to the same rights specified under
3 sub. (2).

4 ***b1029/2.9* SECTION 2387r.** 93.18 (7) of the statutes is created to read:

5 93.18 (7) The department of justice shall follow the procedures under subs. (1),
6 (2), (4), (5), and (6) in enforcing the provisions of ch. 100 that are administered by the
7 department of justice.

8 ***b1029/2.9* SECTION 2388m.** 93.20 (1) of the statutes is amended to read:

9 93.20 (1) DEFINITION. In this section, “action” means an action that is
10 commenced in court by, or on behalf of, the department of agriculture, trade and
11 consumer protection to enforce chs. 88, 91 to 100 or 127 or an action that is
12 commenced in court by the department of justice to enforce ch. 100.

13 ***b1029/2.9* SECTION 2389k.** 93.22 (1) of the statutes is amended to read:

14 93.22 (1) In cases arising under chs. 88 and 93 to ~~400~~ 99 and ss. 100.206, 100.21,
15 100.30, and 100.51, the department may be represented by its attorney.

16 ***b1029/2.9* SECTION 2389m.** 93.22 (2) of the statutes is amended to read:

17 93.22 (2) The department may, with the approval of the governor, appoint
18 special counsel to prosecute or assist in the prosecution of any case arising under chs.
19 88 and 93 to ~~400~~ 99 and ss. 100.206, 100.21, 100.30, and 100.51. The cost of such
20 special counsel shall be charged to the appropriation for the department.”.

21 ***b1072/1.3* 1022.** Page 882, line 24: after that line insert:

22 ***b1072/1.3* “SECTION 2394j.** 93.75 of the statutes is repealed.”.

23 ***b1017/1.1* 1023.** Page 888, line 10: after that line insert:

24 ***b1017/1.1* “SECTION 2397e.** 94.73 (3m)(r) of the statutes is amended to read:

1 94.73 (3m) (r) The cost of providing alternative sources of drinking water,
2 except that, subject to sub. (6) (b) to (f), the department may reimburse a responsible
3 person who applies for reimbursement a total of not more than ~~\$20,000~~ \$50,000 for
4 the replacement or restoration of private wells or for connection to a public or private
5 water source if the department or the department of natural resources orders the
6 well replacement or restoration or the connection in response to a discharge.”.

7 ***b1029/2.10* 1024.** Page 889, line 1: after that line insert:

8 ***b1029/2.10*** “SECTION 2405d. 100.07 (6) of the statutes is amended to read:

9 100.07 (6) ~~Action~~ Upon request of the department, an action to enjoin violation
10 of this section may be commenced and prosecuted by the department of justice in the
11 name of the state in any court having equity jurisdiction.

12 ***b1029/2.10* SECTION 2405g.** 100.171 (7) (b) of the statutes is amended to
13 read:

14 100.171 (7) (b) Whoever intentionally violates this section may be fined not
15 more than \$10,000 or imprisoned for not more than 3 years or both. A person
16 intentionally violates this section if the violation occurs after the department of
17 justice or a district attorney has notified the person by certified mail that the person
18 is in violation of this section.

19 ***b1029/2.10* SECTION 2405h.** 100.171 (8) (intro.) of the statutes is amended
20 to read:

21 100.171 (8) ENFORCEMENT. (intro.) The department of justice shall investigate
22 violations of this section. The department of justice or any district attorney may on
23 behalf of the state:

1 ***b1029/2.10* SECTION 2405j.** 100.173 (4) (intro.) of the statutes is amended to
2 read:

3 100.173 (4) (intro.) The department of justice shall investigate violations of this
4 section. The department of justice, or any district attorney upon informing the
5 department of justice, may, on behalf of the state, do any of the following:

6 ***b1029/2.10* SECTION 2405k.** 100.173 (4) (a) of the statutes is amended to
7 read:

8 100.173 (4) (a) Bring an action for temporary or permanent injunctive relief in
9 any court of competent jurisdiction for any violation of this section. The relief sought
10 by the department of justice or district attorney may include the payment by a
11 promoter into an escrow account of an amount estimated to be sufficient to pay for
12 ticket refunds. The court may, upon entry of final judgment, award restitution when
13 appropriate to any person suffering loss because of violations of this section if proof
14 of such loss is submitted to the satisfaction of the court.

15 ***b1029/2.10* SECTION 2405m.** 100.174 (5) (intro.) of the statutes is amended
16 to read:

17 100.174 (5) (intro). The department of justice or any district attorney may on
18 behalf of the state:

19 ***b1029/2.10* SECTION 2405n.** 100.174 (6) of the statutes is amended to read:

20 100.174 (6) The department of justice shall investigate violations of and
21 enforce this section.

22 ***b1029/2.10* SECTION 2405p.** 100.175 (5) (a) (intro.) of the statutes is amended
23 to read:

24 100.175 (5) (a) (intro.) No person may collect or by contract require a buyer to
25 pay more than \$100 for dating services before the buyer receives or has the

1 opportunity to receive those services unless the person selling dating services
2 establishes proof of financial responsibility by maintaining any of the following
3 commitments approved by the department of justice in an amount not less than
4 \$25,000:

5 ***b1029/2.10* SECTION 2405q.** 100.175 (5) (b) of the statutes is amended to
6 read:

7 100.175 (5) (b) The commitment described in par. (a) shall be established in
8 favor of or made payable to the state, for the benefit of any buyer who does not receive
9 a refund under the contractual provision described in sub. (3). The person selling
10 dating services shall file with the department of justice any agreement, instrument
11 or other document necessary to enforce the commitment against the person selling
12 dating services or any relevant 3rd party, or both.

13 ***b1029/2.10* SECTION 2405r.** 100.175 (7) (a) (intro.) of the statutes is amended
14 to read:

15 100.175 (7) (a) (intro.) The department of justice or any district attorney may
16 on behalf of the state:

17 ***b1029/2.10* SECTION 2405rm.** 100.175 (7) (b) of the statutes is amended to
18 read:

19 100.175 (7) (b) The department of justice may bring an action in circuit court
20 to recover on a financial commitment maintained under sub. (5) against a person
21 selling dating services or relevant 3rd party, or both, on behalf of any buyer who does
22 not receive a refund due under the contractual provision described in sub. (3).

23 ***b1029/2.10* SECTION 2405s.** 100.177 (1) (bm) of the statutes is created to
24 read:

1 100.177 (1) (bm) Notwithstanding s. 93.01 (3), “department” means the
2 department of justice.

3 ***b1029/2.10* SECTION 2405t.** 100.178 (1) (b) of the statutes is amended to read:
4 100.178 (1) (b) Notwithstanding s. 93.01 (3), “department” means the
5 department of ~~health and family services~~ justice.

6 ***b1029/2.10* SECTION 2405u.** 100.18 (11) (a) of the statutes is amended to
7 read:

8 100.18 (11) (a) The department of ~~agriculture, trade and consumer protection~~
9 justice shall enforce this section. Actions to enjoin violation of this section or any
10 regulations thereunder may be commenced and prosecuted by the department of
11 justice in the name of the state in any court having equity jurisdiction. This remedy
12 is not exclusive.

13 ***b1029/2.10* SECTION 2405um.** 100.18 (11) (b) 3. of the statutes is amended
14 to read:

15 100.18 (11) (b) 3. No action may be commenced under this section more than
16 3 years after the occurrence of the unlawful act or practice which is the subject of the
17 action. No injunction may be issued under this section which would conflict with
18 general or special orders of the department of justice or any statute, rule or
19 regulation of the United States or of this state.

20 ***b1029/2.10* SECTION 2405wc.** 100.18 (11) (c) 1. of the statutes is amended to
21 read:

22 100.18 (11) (c) 1. Whenever the department of justice has reason to believe that
23 a person is in possession, custody or control of any information or documentary
24 material relevant to the enforcement of this section it may require that person to
25 submit a statement or report, under oath or otherwise, as to the facts and

1 circumstances concerning any activity in the course of trade or commerce; examine
2 under oath that person with respect to any activity in the course of trade or
3 commerce; and execute in writing and cause to be served upon such person a civil
4 investigative demand requiring the person to produce any relevant documentary
5 material for inspection and copying.

6 ***b1029/2.10* SECTION 2405we.** 100.18 (11) (c) 2. of the statutes is amended to
7 read:

8 100.18 (11) (c) 2. The department of justice, in exercising powers under this
9 subsection, may issue subpoenas, administer oaths and conduct hearings to aid in
10 any investigation.

11 ***b1029/2.10* SECTION 2405wg.** 100.18 (11) (c) 3. of the statutes is amended
12 to read:

13 100.18 (11) (c) 3. Service of any notice by the department of justice requiring
14 a person to file a statement or report, or service of a subpoena upon a person, or
15 service of a civil investigative demand shall be made in compliance with the rules of
16 civil procedure of this state.

17 ***b1029/2.10* SECTION 2405wj.** 100.18 (11) (c) 4. of the statutes is amended to
18 read:

19 100.18 (11) (c) 4. If a person fails to file any statement or report, or fails to
20 comply with any civil investigative demand, or fails to obey any subpoena issued by
21 the department of justice, such person may be coerced as provided in s. 885.12, except
22 that no person shall be required to furnish any testimony or evidence under this
23 subsection which might tend to incriminate the person.

24 ***b1029/2.10* SECTION 2406m.** 100.18 (11) (d) of the statutes is amended to
25 read:

1 100.18 (11) (d) ~~The department or the department of justice, after consulting~~
2 ~~with the department,~~ or any district attorney, upon informing the department of
3 justice, may commence an action in circuit court in the name of the state to restrain
4 by temporary or permanent injunction any violation of this section. The court may
5 in its discretion, prior to entry of final judgment, make such orders or judgments as
6 may be necessary to restore to any person any pecuniary loss suffered because of the
7 acts or practices involved in the action, provided proof thereof is submitted to the
8 satisfaction of the court. ~~The department and the department of justice may~~
9 ~~subpoena persons and require the production of books and other documents, and the~~
10 ~~department of justice may request the department to exercise its authority under~~
11 ~~par. (c) to aid in the investigation of alleged violations of this section.~~

12 ***b1029/2.10* SECTION 2407d.** 100.18 (11) (e) of the statutes is amended to
13 read:

14 100.18 (11) (e) In lieu of instituting or continuing an action pursuant to this
15 section, ~~the department or the department of justice~~ may accept a written assurance
16 of discontinuance of any act or practice alleged to be a violation of this section from
17 the person who has engaged in such act or practice. The acceptance of such assurance
18 by ~~either the department or the department of justice~~ shall be deemed acceptance by
19 ~~the other state officials enumerated in par. (d)~~ any district attorney if the terms of
20 the assurance so provide. An assurance entered into pursuant to this section shall
21 not be considered evidence of a violation of this section, provided that violation of
22 such an assurance shall be treated as a violation of this section, and shall be
23 subjected to all the penalties and remedies provided therefor.

24 ***b1029/2.10* SECTION 2407g.** 100.182 (5) (a) of the statutes is amended to
25 read:

1 100.182 (5) (a) Any district attorney, after informing the department of justice,
2 or the department of justice may seek a temporary or permanent injunction in circuit
3 court to restrain any violation of this section. Prior to entering a final judgment the
4 court may award damages to any person suffering monetary loss because of a
5 violation. The department of justice may subpoena any person or require the
6 production of any document to aid in investigating alleged violations of this section.

7 ***b1029/2.10* SECTION 2407m.** 100.182 (5) (b) of the statutes is amended to
8 read:

9 100.182 (5) (b) In lieu of instituting or continuing an action under this
10 subsection, the department of justice may accept a written assurance from a violator
11 of this section that the violation has ceased. If the terms of the assurance so provide,
12 its acceptance by the department of justice prevents all district attorneys from
13 prosecuting the violation. An assurance is not evidence of a violation of this section
14 but violation of an assurance is subject to the penalties and remedies of violating this
15 section.

16 ***b1029/2.10* SECTION 2407r.** 100.20 (2) (a) of the statutes is amended to read:

17 100.20 (2) (a) The department of justice, after public hearing, may issue
18 general orders forbidding methods of competition in business or trade practices in
19 business which are determined by the department of justice to be unfair. The
20 department of justice, after public hearing, may issue general orders prescribing
21 methods of competition in business or trade practices in business which are
22 determined by the department of justice to be fair.”.

23 ***b1029/2.11* 1025.** Page 889, line 3: after “department” insert “of justice”.

24 ***b0940/1.1* 1026.** Page 889, line 8: after that line insert:

1 ***b0940/1.1*** “SECTION 2421m. 100.26 (9) of the statutes is repealed.”

2 ***b1029/2.12* 1027.** Page 889, line 8: after that line insert:

3 ***b1029/2.12*** “SECTION 2408m. 100.20 (3) of the statutes is amended to read:

4 100.20 (3) The department of justice, after public hearing, may issue a special
5 order against any person, enjoining such person from employing any method of
6 competition in business or trade practice in business which is determined by the
7 department of justice to be unfair or from providing service in violation of sub. (1t).
8 The department of justice, after public hearing, may issue a special order against any
9 person, requiring such person to employ the method of competition in business or
10 trade practice in business which is determined by the department of justice to be fair.

11 ***b1029/2.12* SECTION 2409b.** 100.20 (4) of the statutes is amended to read:

12 100.20 (4) The If the department of justice may file a written complaint with
13 the department alleging that the has reason to believe that a person named is
14 employing unfair methods of competition in business or unfair trade practices in
15 business or both. Whenever such a complaint is filed, it shall be the duty of the
16 department of justice to proceed, after proper notice and in accordance with its rules,
17 to the hearing and adjudication of the matters alleged, and a representative of the
18 department of justice designated by the attorney general may appear before the
19 department in such proceedings. The department of justice shall be entitled to
20 judicial review of the decisions and orders of the department under ch. 227 matter.

21 ***b1029/2.12* SECTION 2409c.** 100.20 (6) of the statutes is amended to read:

22 100.20 (6) The department of justice may commence an action in circuit court
23 in the name of the state to restrain by temporary or permanent injunction the
24 violation of any order issued under this section. The court may in its discretion, prior

1 to entry of final judgment make such orders or judgments as may be necessary to
2 restore to any person any pecuniary loss suffered because of the acts or practices
3 involved in the action, provided proof thereof is submitted to the satisfaction of the
4 court. The department of justice may use its authority in ss. 93.14 and 93.15 to
5 investigate violations of any order issued under this section.

6 *b1029/2.12* SECTION 2409d. 100.201 (6) (d) of the statutes is amended to
7 read:

8 100.201 (6) (d) The failure to pay fees under this subsection within the time
9 provided under par. (c) is a violation of this section. The department of justice may
10 also commence an action to recover the amount of any overdue fees plus interest at
11 the rate of 2% per month for each month that the fees are delinquent.

12 *b1029/2.12* SECTION 2409e. 100.201 (8m) (intro.) of the statutes is amended
13 to read:

14 100.201 (8m) JURISDICTION. (intro.) This section shall apply to transactions,
15 acts or omissions which take place in whole or in part outside this state. In any action
16 or administrative proceeding the department of justice has jurisdiction of the person
17 served under s. 801.11 when any act or omission outside this state by the defendant
18 or respondent results in local injury or may have the effect of injuring competition
19 or a competitor in this state or unfairly diverts trade or business from a competitor,
20 if at the time:

21 *b1029/2.12* SECTION 2409f. 100.201 (9) (b) of the statutes is amended to read:

22 100.201 (9) (b) The department, after public hearing held under s. 93.18, may
23 issue a special order against any person requiring such person to cease and desist
24 from acts, practices or omissions determined by the department to violate this
25 section. Such orders shall be subject to judicial review under ch. 227. Any violation

1 of a special order issued hereunder shall be punishable as a contempt under ch. 785
2 in the manner provided for disobedience of a lawful order of a court, upon the filing
3 of an affidavit by the department of justice of the commission of such violation in any
4 court of record in the county where the violation occurred.

5 ***b1029/2.12* SECTION 2409g.** 100.201 (9) (c) of the statutes is amended to
6 read:

7 100.201 (9) (c) The department of justice, in addition to or in lieu of any other
8 remedies herein provided, may apply to a circuit court for a temporary or permanent
9 injunction to prevent, restrain or enjoin any person from violating this section or any
10 special order of the department of agriculture, trade and consumer protection issued
11 ~~hereunder~~ under this section, without being compelled to allege or prove that an
12 adequate remedy at law does not exist.

13 ***b1029/2.12* SECTION 2409p.** 100.205 (7) of the statutes is amended to read:

14 100.205 (7) The department of justice, or any district attorney on informing the
15 department of justice, may commence an action in circuit court in the name of the
16 state to restrain by temporary or permanent injunction any violation of this section.
17 The court may, before entry of final judgment and after satisfactory proof, make
18 orders or judgments necessary to restore to any person any pecuniary loss suffered
19 because of a violation of this section. The department of justice may conduct
20 hearings, administer oaths, issue subpoenas and take testimony to aid in its
21 investigation of violations of this section.

22 ***b1029/2.12* SECTION 2409r.** 100.205 (8) of the statutes is amended to read:

23 100.205 (8) The department of justice or any district attorney may commence
24 an action in the name of the state to recover a forfeiture to the state of not more than
25 \$10,000 for each violation of this section.

1 ***b1029/2.12* SECTION 2410m.** 100.207 (6) (b) 1. of the statutes is amended to
2 read:

3 100.207 (6) (b) 1. The department of justice, ~~after consulting with the~~
4 ~~department of agriculture, trade and consumer protection,~~ or any district attorney
5 upon informing the department of agriculture, ~~trade and consumer protection~~
6 justice, may commence an action in circuit court in the name of the state to restrain
7 by temporary or permanent injunction any violation of this section. Injunctive relief
8 may include an order directing telecommunications providers, as defined in s. 196.01
9 (8p), to discontinue telecommunications service provided to a person violating this
10 section or ch. 196. Before entry of final judgment, the court may make such orders
11 or judgments as may be necessary to restore to any person any pecuniary loss
12 suffered because of the acts or practices involved in the action if proof of these acts
13 or practices is submitted to the satisfaction of the court.

14 ***b1029/2.12* SECTION 2411m.** 100.207 (6) (b) 2. of the statutes is amended to
15 read:

16 100.207 (6) (b) 2. The department ~~may exercise its authority under ss. 93.14~~
17 ~~to 93.16 and 100.18 (11) (e) to~~ of justice shall administer this section. The department
18 ~~and the department~~ of justice may subpoena persons and, require the production of
19 books and other documents, and ~~the department of justice may request the~~
20 ~~department of agriculture, trade and consumer protection to exercise its authority~~
21 ~~to aid in the investigation of~~ investigate alleged violations of this section.

22 ***b1029/2.12* SECTION 2412m.** 100.207 (6) (c) of the statutes is amended to
23 read:

24 100.207 (6) (c) Any person who violates subs. (2) to (4) shall be required to
25 forfeit not less than \$25 nor more than \$5,000 for each offense. Forfeitures under this

1 paragraph shall be enforced by the department of justice, ~~after consulting with the~~
2 ~~department of agriculture, trade and consumer protection,~~ or, upon informing the
3 department of justice, by the district attorney of the county where the violation
4 occurs.

5 *b1029/2.12* SECTION 2412q. 100.207 (6) (e) of the statutes is amended to
6 read:

7 100.207 (6) (e) Subject to par. (em), the department of justice shall promulgate
8 rules under this section.

9 *b1029/2.12* SECTION 2413c. 100.207 (6) (em) 1. of the statutes is amended
10 to read:

11 100.207 (6) (em) 1. Before preparing any proposed rule under this section, the
12 department of justice shall form an advisory group to suggest recommendations
13 regarding the content and scope of the proposed rule. The advisory group shall
14 consist of one or more persons who may be affected by the proposed rule, ~~a~~
15 ~~representative from the department of justice and a representative from the public~~
16 service commission.

17 *b1029/2.12* SECTION 2413e. 100.207 (6) (em) 2. of the statutes is amended
18 to read:

19 100.207 (6) (em) 2. The department of justice shall submit the
20 recommendations under subd. 1., if any, to the legislature as part of the report
21 required under s. 227.19 (2) and to the board of agriculture, ~~trade and consumer~~
22 ~~protection.~~

23 *b1029/2.12* SECTION 2413g. 100.208 (2) (intro.) of the statutes is amended
24 to read:

1 100.208 (2) (intro.) The department of justice shall notify the public service
2 commission if any of the following conditions exists:

3 ***b1029/2.12* SECTION 2413h.** 100.208 (2) (b) of the statutes is amended to
4 read:

5 100.208 (2) (b) The department of justice has issued an order under s. 100.20
6 (3) prohibiting a telecommunications provider from engaging in an unfair trade
7 practice or method of competition.

8 ***b1029/2.12* SECTION 2413j.** 100.209 (3) of the statutes is amended to read:

9 100.209 (3) RULES AND LOCAL ORDINANCES ALLOWED. This section does not
10 prohibit the department of justice from promulgating a rule or from issuing an order
11 consistent with its authority under this chapter that gives a subscriber greater rights
12 than the rights under sub. (2) or prohibit a city, village or town from enacting an
13 ordinance that gives a subscriber greater rights than the rights under sub. (2).

14 ***b1029/2.12* SECTION 2413k.** 100.209 (4) (b) of the statutes is amended to
15 read:

16 100.209 (4) (b) The department of justice and the district attorneys of this state
17 have concurrent authority to institute civil proceedings under this section.

18 ***b1029/2.12* SECTION 2413m.** 100.2095 (6) (b) of the statutes is amended to
19 read:

20 100.2095 (6) (b) The department of justice may commence an action in the
21 name of the state to restrain by temporary or permanent injunction a violation of sub.
22 (3), (4) or (5). Before entry of final judgment, the court may make any necessary
23 orders to restore to any person any pecuniary loss suffered by the person because of
24 the violation.

1 ***b1029/2.12* SECTION 2413n.** 100.2095 (6) (c) of the statutes is amended to
2 read:

3 100.2095 (6) (c) The department of justice or any district attorney may
4 commence an action in the name of the state to recover a forfeiture to the state of not
5 less than \$100 nor more than \$10,000 for each violation of sub. (3), (4) or (5).

6 ***b1029/2.12* SECTION 2413p.** 100.21 (2) (a) of the statutes is amended to read:

7 100.21 (2) (a) No person may make an energy savings or safety claim without
8 a reasonable and currently accepted scientific basis for the claim when the claim is
9 made. Making an energy savings or safety claim without a reasonable and currently
10 accepted scientific basis is also an unfair method of competition and trade practice
11 prohibited under s. 100.20.

12 ***b1029/2.12* SECTION 2413r.** 100.21 (4) (a) (intro.) of the statutes is amended
13 to read:

14 100.21 (4) (a) (intro.) The department may, after public hearing, issue general
15 or special orders ~~under s. 100.20~~:

16 ***b1029/2.12* SECTION 2413t.** 100.22 (4) (b) of the statutes is amended to read:

17 100.22 (4) (b) The department of justice may, without alleging or proving that
18 no other adequate remedy at law exists, bring an action to enjoin violations of this
19 section or a special order issued under this section in the circuit court for the county
20 where the alleged violation occurred.

21 ***b1029/2.12* SECTION 2418m.** 100.235 (11) (a) of the statutes is amended to
22 read:

23 100.235 (11) (a) *Forfeiture.* Any person who violates this section or any rule
24 promulgated or order issued under this section may be required to forfeit not less

1 than \$100 nor more than \$10,000. ~~Notwithstanding s. 165.25 (1), the department~~
2 ~~may commence an action to recover a forfeiture under this paragraph.~~

3 ***b1029/2.12* SECTION 2421m.** 100.26 (6) of the statutes is amended to read:

4 100.26 (6) ~~The department, the department of justice, after consulting with the~~
5 ~~department, or any district attorney may commence an action in the name of the~~
6 ~~state to recover a civil forfeiture to the state of not less than \$100 nor more than~~
7 ~~\$10,000 for each violation of Any person violating an injunction issued under s.~~
8 ~~100.18, 100.182 or 100.20 (6). The department of agriculture, trade and consumer~~
9 ~~protection or any district attorney may commence an action in the name of the state~~
10 ~~to recover a civil is subject to a forfeiture of not less than \$100 nor more than \$10,000~~
11 ~~for each violation. Any person violating an order issued under s. 100.20 is subject~~
12 ~~to a forfeiture to the state of not less than \$100 nor more than \$10,000 for each~~
13 ~~violation of an order issued under s. 100.20.”.~~

14 ***b1029/2.13* 1028.** Page 890, line 8: delete lines 8 to 12 and substitute:

15 ***b1029/2.13* “SECTION 2426b.** 100.261 (3) (b) 1. of the statutes is renumbered
16 100.261 (3) (b) and amended to read:

17 100.261 (3) (b) The state treasurer shall deposit the consumer protection
18 assessment amounts imposed for a violation of ch. 98, a rule promulgated under ch.
19 98, or an ordinance enacted under ch. 98 in the general fund and shall credit them
20 to the appropriation account under s. 20.115 (1) (jb), subject to the limit under ~~subd.~~
21 ~~2. par. (c).”.~~

22 ***b0768/4.3* 1029.** Page 890, line 16: after that line insert:

23 ***b0768/4.3* “SECTION 2429d.** 100.264 (2) (intro.) of the statutes is amended
24 to read: