

1           60.61 (4) (b) Before the town board may adopt an ordinance under sub. (2), the  
2 town zoning committee shall recommend zoning district boundaries and appropriate  
3 regulations and restrictions for the districts. In carrying out its duties, the town  
4 zoning committee shall develop a preliminary report and hold a public hearing on the  
5 report before submitting a final report to the town board. The town zoning committee  
6 shall give notice of the public hearing on the preliminary report and of the time and  
7 place of the public hearing on the report by a class 2 notice under ch. 985. If the town  
8 zoning committee makes a substantial change in its report following the public  
9 hearing, it shall hold another public hearing on the report. After the final report of  
10 the town zoning committee is submitted to the town board, the board may adopt an  
11 ordinance under sub. (2) following a public hearing held by the board on the proposed  
12 ordinance. The town board shall give notice of the public hearing on the proposed  
13 ordinance and of the time and place of the public hearing on the ordinance by a class  
14 2 notice under ch. 985. If the proposed ordinance has the effect of changing the  
15 allowable use of any property, the notice shall include either a map showing the  
16 property affected by the ordinance or a description of the property affected by the  
17 ordinance and a statement that a map may be obtained from the town board.

18           **\*b1724/2.4\* SECTION 2003td.** 60.61 (4) (c) 1. of the statutes is amended to read:

19           60.61 (4) (c) 1. After the town board has adopted a town zoning ordinance, the  
20 board may alter, supplement, or change the boundaries or regulations established  
21 in the ordinance if a public hearing is held on the revisions. The board shall give  
22 notice of any proposed revisions in the zoning ordinance and of the time and place  
23 of the public hearing on them by a class 2 notice under ch. 985. If the proposed  
24 amendment would have the effect of changing the allowable use of any property, the  
25 notice shall include either a map showing the property affected by the amendment

1 or a description of the property affected by the amendment and a statement that a  
2 map may be obtained from the town board. The board shall allow any interested  
3 person to testify at the hearing. If any proposed revision under this subdivision  
4 would make any change in an airport affected area, as defined in s. 62.23 (6) (am) 1.  
5 b., the board shall mail a copy of such notice to the owner or operator of the airport  
6 bordered by the airport affected area.

7 **\*b1724/2.4\* SECTION 2003te.** 60.61 (4) (e) of the statutes is created to read:

8 60.61 (4) (e) The town board shall maintain a list of persons who submit a  
9 written request to receive notice of any proposed ordinance or amendment that  
10 affects the allowable use of the person's property. If the town zoning committee  
11 completes a final report on a proposed zoning ordinance and the town board is  
12 prepared to vote on the proposed ordinance under par. (b) or if the town board is  
13 prepared to vote on a proposed amendment under par. (c) 1., the town board shall  
14 send a notice, which contains a copy of the proposed ordinance or amendment, to each  
15 person on the list. The notice shall be by mail, electronic mail, or in any reasonable  
16 form that is agreed to by the person and the town board. The town board may charge  
17 each person on the list a fee for the notice of \$12 each year or an annual fee that does  
18 not exceed the approximate cost of providing the notice to the person.

19 **\*b1724/2.4\* SECTION 2003x.** 62.23 (3) (b) of the statutes is amended to read:

20 62.23 (3) (b) The commission may adopt the master plan as a whole by a single  
21 resolution, or, as the work of making the whole master plan progresses, may from  
22 time to time by resolution adopt a part or parts of a master plan. Any treatment of  
23 the master plan shall indicate, in the form of descriptive material, reports, charts,  
24 diagrams, or maps, any effect the treatment will have on changing the allowable use  
25 of any property. Beginning on January 1, 2010, if the city engages in any program

1 or action described in s. ~~66.0295~~ 66.1001 (3), the master plan shall contain at least  
2 all of the elements specified in s. ~~66.0295~~ 66.1001 (2). The adoption of the plan or any  
3 part, amendment or addition, shall be by resolution carried by the affirmative votes  
4 of not less than a majority of all the members of the city plan commission. The  
5 resolution shall refer expressly to the elements under s. ~~66.0295~~ 66.1001 and other  
6 matters intended by the commission to form the whole or any part of the plan, and  
7 the action taken shall be recorded on the adopted plan or part thereof by the  
8 identifying signature of the secretary of the commission, and a copy of the plan or  
9 part thereof shall be certified to the common council. The purpose and effect of the  
10 adoption and certifying of the master plan or part thereof shall be solely to aid the  
11 city plan commission and the council in the performance of their duties.

12 \*b1724/2.4\* SECTION 2003xe. 62.23 (7) (d) 1. a. of the statutes is amended to  
13 read:

14 62.23 (7) (d) 1. a. Upon the request of the city council, the city plan commission,  
15 the board of public land commissioners, or if the city has neither, the city plan  
16 committee of the city council shall prepare and recommend a district plan and  
17 regulations for the city. Following the formulation of tentative recommendations a  
18 public hearing shall be held by, at the council's option, the council, the plan  
19 commission, the board of public land commissioners, or the plan committee. At least  
20 10 days' prior written notice of any such hearings shall be given to the clerk of any  
21 municipality whose boundaries are within 1,000 feet of any lands included in the  
22 proposed plan and regulations but failure to give such notice shall not invalidate  
23 such district plan or regulations. Publication of a class 2 notice, under ch. 985, of the  
24 tentative recommendations and hearings thereon must be made once during each of  
25 the 2 weeks prior to such hearing. If the proposed district plan and regulations have

1 the effect of changing the allowable use of any property within the city, the notice  
2 shall include either a map showing the property affected by the plan and regulations  
3 or a description of the property affected by the plan and regulations and a statement  
4 that a map may be obtained from the city council.

5 \*b1724/2.4\* SECTION 2003xf. 62.23 (7) (d) 1. b. of the statutes is amended to  
6 read:

7 62.23 (7) (d) 1. b. The council may make changes in the tentative  
8 recommendations after first submitting the proposed changes to the plan  
9 commission, board of public land commissioners or plan committee for  
10 recommendation and report and after publishing a class 2 notice, under ch. 985, of  
11 the proposed changes and hearings thereon as well as the notice to the clerk of any  
12 contiguous municipality as required in subd. 1. a. Hearings on the proposed changes  
13 may be held by, at the council's option, the council, the plan commission, the board  
14 of public land commissioners, or the plan committee. If the proposed changes to the  
15 proposed district plan and regulations have the effect of changing the allowable use  
16 of any property within the city, the notice shall include either a map showing the  
17 property affected by the changes or a description of the property affected by the  
18 changes and a statement that a map may be obtained from the city council.

19 \*b1724/2.4\* SECTION 2003xg. 62.23 (7) (d) 2. of the statutes is amended to  
20 read:

21 62.23 (7) (d) 2. The council may adopt amendments to an existing zoning  
22 ordinance after first submitting the proposed amendments to the city plan  
23 commission, board of public land commissioners or plan committee for  
24 recommendation and report and after providing the notices as required in subd. 1.  
25 b. of the proposed amendments and hearings thereon. In any city which is not located

1 in whole or in part in a county with a population of 500,000 or more, if the proposed  
2 amendment would make any change in an airport affected area, as defined in sub.  
3 (6) (am) 1. b., the council shall mail a copy of such notice to the owner or operator of  
4 the airport bordered by the airport affected area. A hearing shall be held on the  
5 proposed amendments by, at the council's option, the council, the plan commission,  
6 the board of public land commissioners, or the plan committee. If the proposed  
7 amendment has the effect of changing the allowable use of any property within the  
8 city, the notice shall include either a map showing the property affected by the  
9 amendments or a description of the property affected by the amendments and a  
10 statement that a map may be obtained from the city council. If the council does not  
11 receive recommendations and a report from the plan commission, board of public  
12 land commissioners, or plan committee within 60 days of submitting the proposed  
13 amendments, the council may hold hearings without first receiving the  
14 recommendations and report.

15 \*b1724/2.4\* SECTION 2003xh. 62.23 (7) (d) 4. of the statutes is created to read:  
16 62.23 (7) (d) 4. The city council shall maintain a list of persons who submit a  
17 written request to receive notice of any proposed zoning action that may be taken  
18 under subd. 1. a. or b. or 2. or to any treatment of a master plan under sub. (3) that  
19 affects the allowable use of the person's property. If the plan commission, the board  
20 of public land commissioners, or city plan committee of the city council completes  
21 action on any tentative recommendations that are noticed under subd. 1. a., proposed  
22 changes to a proposed district plan and regulations that are submitted under subd.  
23 1. b., proposed amendments that are submitted under subd. 2., or to any treatment  
24 of a master plan under sub. (3) and the city council is prepared to vote on the tentative  
25 recommendations, proposed changes to a proposed district plan and regulations,

1 proposed amendments, or proposed changes to a master plan, the city council shall  
2 send a notice, which contains a copy of the tentative recommendations, proposed  
3 changes to a proposed district plan and regulations, proposed amendments, or  
4 proposed changes to a master plan, to each person on the list. The notice shall be by  
5 mail, electronic mail or in any reasonable form that is agreed to by the person and  
6 the city council. The city council may charge each person on the list a fee for the notice  
7 of \$12 each year or an annual fee that does not exceed the approximate cost of  
8 providing the notice to the person.”.

9 \*b1725/2.2\* **866.** Page 669, line 17: after that line insert:

10 \*b1725/2.2\* “SECTION 2003xm. 62.23 (7) (e) 7. of the statutes is amended to  
11 read:

12 62.23 (7) (e) 7. The board of appeals shall have the following powers: To hear  
13 and decide appeals where it is alleged there is error in any order, requirement,  
14 decision or determination made by an administrative official in the enforcement of  
15 this section or of any ordinance adopted pursuant thereto; to hear and decide special  
16 exception to the terms of the ordinance upon which such board is required to pass  
17 under such ordinance; to authorize upon appeal in specific cases such variance from  
18 the terms of the ordinance as will not be contrary to the public interest, where, owing  
19 to special conditions, a literal enforcement of the provisions of the ordinance will  
20 result in practical difficulty or unnecessary hardship, so that the spirit of the  
21 ordinance shall be observed, public safety and welfare secured, and substantial  
22 justice done. The board may permit in appropriate cases, and subject to appropriate  
23 conditions and safeguards in harmony with the general purpose and intent of the  
24 ordinance, a building or premises to be erected or used for such public utility

1 purposes in any location which is reasonably necessary for the public convenience  
2 and welfare. A property owner may establish “unnecessary hardship”, as that term  
3 is used in this subdivision, by demonstrating that strict compliance with an area  
4 zoning ordinance would unreasonably prevent the property owner from using the  
5 property owner’s property for a permitted purpose or would render conformity with  
6 the zoning ordinance unnecessarily burdensome.”.

7 \*b1599/2.13\* **867.** Page 669, line 18: after that line insert:

8 \*b1599/2.13\* **SECTION 2004n.** 64.03 (1) of the statutes is amended to read:

9 64.03 (1) Every ordinance or resolution for the adoption of ss. 64.01 to 64.15,  
10 and every petition for a ~~special election~~ referendum on the same, shall state the  
11 number of members of which the council herein provided for shall be composed, the  
12 term of office of its members, which term shall not exceed 2 years, whether they shall  
13 be nominated and elected from aldermanic districts or from the city at large, and the  
14 compensation, if any, which they shall receive.

15 \*b1599/2.13\* **SECTION 2004p.** 64.39 (3) of the statutes is amended to read:

16 64.39 (3) Upon filing such petition, the mayor shall, by proclamation, submit  
17 the questions prescribed in sub. (1) at ~~a special~~ the next election authorized under  
18 s. 8.065 (2) or an election authorized under s. 8.065 (3) to be held at a time specified  
19 therein and within 2 months not sooner than 45 days after such petition is filed. The  
20 election upon such question shall be conducted, the vote canvassed, and the result  
21 declared in the same manner as provided by law for other city elections.

22 \*b1599/2.13\* **SECTION 2004r.** 66.0101 (8) of the statutes is amended to read:

23 66.0101 (8) A charter ordinance enacted or approved by a vote of the electors  
24 controls over any prior or subsequent act of the legislative body of the city or village.

1 If the electors of any city or village by a majority vote have adopted or determined  
2 to continue to operate under either ch. 62 or 64, or have determined the method of  
3 selection of members of the governing board, the question shall not again be  
4 submitted to the electors, nor action taken on the question, within a period of 2 years.  
5 Any election to change or amend the charter of any city or village, other than ~~a~~  
6 special an election as provided in called under s. 9.20 (4), shall be held at the time  
7 provided by statute for holding the spring election.”.

8 \*b1519/2.175\* **868.** Page 678, line 22: after that line insert:

9 \*b1519/2.175\* “SECTION 2019g. 66.0217 (9) (b) of the statutes is amended to  
10 read:

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

19 \*b1519/2.176\* **869.** Page 679, line 21: after that line insert:

20 \*b1519/2.176\* “SECTION 2019mb. 66.0221 (1) of the statutes, as affected by  
21 2001 Wisconsin Act .... (this act), is amended to read:

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



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

20 \*b1519/2.177\* **870.** Page 680, line 5: after that line insert:

21 \*b1519/2.177\* “**SECTION 2019p.** 66.0223 of the statutes is amended to read:  
22 **66.0223 Annexation of territory owned by a city or village.** In addition  
23 to other methods provided by law and subject to ss. 59.692 (7) and 66.0307 (7),  
24 territory owned by and lying near but not necessarily contiguous to a village or city

1 may be annexed to a village or city by ordinance enacted by the board of trustees of  
2 the village or the common council of the city, provided that in the case of  
3 noncontiguous territory the use of the territory by the city or village is not contrary  
4 to any town or county zoning regulation. The ordinance shall contain the exact  
5 description of the territory annexed and the names of the towns from which  
6 detached, and attaches the territory to the village or city upon the filing of 7 certified  
7 copies of the ordinance in the office of the secretary of state, together with 7 copies  
8 of a plat showing the boundaries of the territory attached. Two copies of the  
9 ordinance and plat shall be forwarded by the secretary of state to the department of  
10 transportation, one copy to the department of administration, one copy to the  
11 department of ~~natural resources~~ environmental management, one copy to the  
12 department of fish, wildlife, parks, and forestry, one copy to the department of  
13 revenue and one copy to the department of public instruction. Within 10 days of filing  
14 the certified copies, a copy of the ordinance and plat shall be mailed or delivered to  
15 the clerk of the county in which the annexed territory is located. Section 66.0217 (11)  
16 applies to annexations under this section.

17 **\*b1519/2.177\* SECTION 2019r.** 66.0235 (5) of the statutes is amended to read:  
18 66.0235 (5) APPORTIONMENT BOARD. The boards or councils of the local  
19 governmental units, or committees selected for that purpose, acting together,  
20 constitute an apportionment board. When a local governmental unit is dissolved  
21 because all of its territory is transferred the board or council of the local  
22 governmental unit existing at the time of dissolution shall, for the purpose of this  
23 section, continue to exist as the governing body of the local governmental unit until  
24 there has been an apportionment of assets by agreement of the interested local  
25 governmental units or by an order of the circuit court. After an agreement for

1 apportionment of assets has been entered into between the interested local  
2 governmental units, or an order of the circuit court becomes final, a copy of the  
3 apportionment agreement, or of the order, certified to by the clerks of the interested  
4 local governmental units, shall be filed with the department of revenue, the  
5 department of ~~natural resources~~ environmental management, ~~the department of~~  
6 fish, wildlife, parks, and forestry, the department of transportation, the state  
7 superintendent of public instruction, the department of administration, and with  
8 any other department or agency of the state from which the town may be entitled by  
9 law to receive funds or certifications or orders relating to the distribution or  
10 disbursement of funds, with the county treasurer, with the treasurer of any local  
11 governmental unit, or with any other entity from which payment would have become  
12 due if the dissolved local governmental unit had continued in existence. Subject to  
13 ss. 79.006 and 86.303 (4), payments from the shared revenue account made pursuant  
14 to ch. 79, payments of forest crop taxes under s. 77.05, of transportation aids under  
15 s. 20.395, of state aids for school purposes under ch. 121, payments for managed  
16 forest land under subch. VI of ch. 77 and all payments due from a department or  
17 agency of the state, from a county, from a local governmental unit, or from any other  
18 entity from which payments would have become due if the dissolved local  
19 governmental unit had continued in existence, shall be paid to the interested local  
20 governmental unit as provided by the agreement for apportionment of assets or by  
21 any order of apportionment by the circuit court and the payments have the same  
22 force and effect as if made to the dissolved local governmental unit.

23 \*b1519/2.177\* SECTION 2019t. 66.0307 (4) (a) 1. of the statutes is amended to  
24 read:

1           66.0307 (4) (a) 1. The department, the department of ~~natural resources~~  
2           environmental management, the department of fish, wildlife, parks, and forestry,  
3           the department of agriculture, trade and consumer protection and the department  
4           of transportation.

5           **\*b1519/2.177\* SECTION 2020k.** 66.0407 (5) of the statutes is amended to read:

6           66.0407 (5) This section does not apply to Canada thistle or annual noxious  
7           weeds that are located on land that the department of ~~natural resources~~ fish, wildlife,  
8           parks, and forestry owns, occupies or controls and that is maintained in whole or in  
9           part as habitat for wild birds by the department of ~~natural resources~~ fish, wildlife,  
10          parks, and forestry.”

11          **\*b1524/1.5\* 871.** Page 680, line 5: after that line insert:

12          **\*b1524/1.5\* “SECTION 2020m.** 66.0609 (3) of the statutes is amended to read:

13          66.0609 (3) The ordinance under sub. (1) shall require that the governing body  
14          of the city or village obtain an annual detailed audit of its financial transactions and  
15          accounts by a certified public accountant licensed or certified under ch. 442 and  
16          designated by the governing body.”.

17          **\*b1542/2.1\* 872.** Page 680, line 5: after that line insert:

18          **\*b1542/2.1\* “SECTION 2023j.** 66.0617 (1) (a) of the statutes is amended to read:

19          66.0617 (1) (a) “Capital costs” means the capital costs to construct, expand, or  
20          improve public facilities, including the cost of land, and including legal, engineering,  
21          and design costs to construct, expand, or improve public facilities, except that not  
22          more than 10% of capital costs may consist of legal, engineering, and design costs  
23          unless the ~~political subdivision~~ municipality can demonstrate that its legal,  
24          engineering, and design costs ~~which that~~ that relate directly to the public improvement

1 for which the impact fees were imposed exceed 10% of capital costs. “Capital costs”  
2 does not include other noncapital costs to construct, expand, or improve public  
3 facilities or the costs of equipment to construct, expand, or improve public facilities.

4 **\*b1542/2.1\* SECTION 2023jb.** 66.0617 (1) (c) of the statutes is amended to read:

5 66.0617 (1) (c) “Impact fees” means cash contributions, contributions of land  
6 or interests in land, or any other items of value that are imposed on a developer by  
7 a ~~political subdivision~~ municipality under this section.

8 **\*b1542/2.1\* SECTION 2023jc.** 66.0617 (1) (d) of the statutes is amended to read:

9 66.0617 (1) (d) “Land development” means the construction or modification of  
10 improvements to real property that creates additional residential dwelling units  
11 within a ~~political subdivision~~ municipality or that results in nonresidential uses that  
12 create a need for new, expanded, or improved public facilities within a ~~political~~  
13 ~~subdivision~~ municipality.

14 **\*b1542/2.1\* SECTION 2023jd.** 66.0617 (1) (e) of the statutes is amended to read:

15 66.0617 (1) (e) “~~Political subdivision~~ Municipality” means a city, village, or  
16 town ~~or county~~.

17 **\*b1542/2.1\* SECTION 2023je.** 66.0617 (1) (f) of the statutes is amended to read:

18 66.0617 (1) (f) “Public facilities” means highways, as defined in s. 340.01 (22),  
19 ~~and other transportation facilities~~, traffic control devices, facilities for collecting and  
20 treating sewage, facilities for collecting and treating storm and surface waters,  
21 facilities for pumping, storing, and distributing water, ~~parks, playgrounds and other~~  
22 ~~recreational facilities, solid waste and recycling facilities,~~ lands for parks, fire  
23 protection facilities, law enforcement facilities, and emergency medical facilities and  
24 ~~libraries except that, with regard to counties, “public facilities” does not include~~

1 highways, as defined in s. 340.01 (22), other transportation facilities or traffic control  
2 devices. “Public facilities” does not include facilities owned by a school district.

3 **\*b1542/2.1\* SECTION 2023jg.** 66.0617 (1) (g) of the statutes is amended to read:

4 66.0617 (1) (g) “Service area” means a geographic area delineated by a political  
5 subdivision municipality within which there are public facilities.

6 **\*b1542/2.1\* SECTION 2023jh.** 66.0617 (1) (h) of the statutes is amended to  
7 read:

8 66.0617 (1) (h) “Service standard” means a certain quantity or quality of public  
9 facilities relative to a certain number of persons, parcels of land, or other appropriate  
10 measure, as specified by the political subdivision municipality.

11 **\*b1542/2.1\* SECTION 2023ji.** 66.0617 (2) (a) of the statutes is amended to read:

12 66.0617 (2) (a) ~~Subject to par. (am), a political subdivision~~ A municipality may  
13 enact an ordinance under this section that imposes impact fees on developers to pay  
14 for the capital costs that are necessary to accommodate land development.

15 **\*b1542/2.1\* SECTION 2023jj.** 66.0617 (2) (am) of the statutes is repealed.

16 **\*b1542/2.1\* SECTION 2023jk.** 66.0617 (2) (b) of the statutes is amended to read:

17 66.0617 (2) (b) Subject to par. (c), this section does not prohibit or limit the  
18 authority of a political subdivision municipality to finance public facilities by any  
19 other means authorized by law, except that the amount of an impact fee imposed by  
20 a political subdivision municipality shall be reduced, under sub. (6) (d), to  
21 compensate for any other costs of public facilities imposed by the political subdivision  
22 municipality on developers to provide or pay for capital costs.

23 **\*b1542/2.1\* SECTION 2023jL.** 66.0617 (2) (c) of the statutes is amended to read:

24 66.0617 (2) (c) Beginning on May 1, 1995, a political subdivision municipality  
25 may impose and collect impact fees only under this section.

1           **\*b1542/2.1\* SECTION 2023jm.** 66.0617 (3) of the statutes is amended to read:  
2           66.0617 (3) PUBLIC HEARING; NOTICE. Before enacting an ordinance that imposes  
3 impact fees, or amending an existing ordinance that imposes impact fees, a ~~political~~  
4 ~~subdivision~~ municipality shall hold a public hearing on the proposed ordinance or  
5 amendment. Notice of the public hearing shall be published as a class 1 notice under  
6 ch. 985, and shall specify where a copy of the proposed ordinance or amendment and  
7 the public facilities needs assessment may be obtained.

8           **\*b1542/2.1\* SECTION 2023jn.** 66.0617 (4) (a) (intro.) of the statutes is amended  
9 to read:

10           66.0617 (4) (a) (intro.) Before enacting an ordinance that imposes impact fees  
11 or amending an ordinance that imposes impact fees by revising the amount of the fee  
12 or altering the public facilities for which impact fees may be imposed, a ~~political~~  
13 ~~subdivision~~ municipality shall prepare a needs assessment for the public facilities  
14 for which it is anticipated that impact fees may be imposed. The public facilities  
15 needs assessment shall include, but not be limited to, the following:

16           **\*b1542/2.1\* SECTION 2023jo.** 66.0617 (4) (a) 3. of the statutes is amended to  
17 read:

18           66.0617 (4) (a) 3. A detailed estimate of the capital costs of providing the new  
19 public facilities or the improvements or expansions in existing public facilities  
20 identified in subd. 2., including an estimate of the effect of recovering these capital  
21 costs through impact fees on the availability of affordable housing within the  
22 ~~political subdivision~~ municipality.

23           **\*b1542/2.1\* SECTION 2023jp.** 66.0617 (4) (b) of the statutes is amended to read:

24           66.0617 (4) (b) A public facilities needs assessment or revised public facilities  
25 needs assessment that is prepared under this subsection shall be available for public

1 inspection and copying in the office of the clerk of the ~~political subdivision~~  
2 municipality at least 20 days before the hearing under sub. (3).

3 \*b1542/2.1\* SECTION 2023jq. 66.0617 (5) (b) of the statutes is amended to read:

4 66.0617 (5) (b) An ordinance enacted under this section may delineate  
5 geographically defined zones within the ~~political subdivision~~ municipality and may  
6 impose impact fees on land development in a zone that differ from impact fees  
7 imposed on land development in other zones within the ~~political subdivision~~  
8 municipality. The public facilities needs assessment that is required under sub. (4)  
9 shall explicitly identify the differences, such as land development or the need for  
10 those public facilities, which justify the differences between zones in the amount of  
11 impact fees imposed.

12 \*b1542/2.1\* SECTION 2023jr. 66.0617 (6) (b) of the statutes is amended to read:

13 66.0617 (6) (b) May not exceed the proportionate share of the capital costs that  
14 are required to serve land development, as compared to existing uses of land within  
15 the ~~political subdivision~~ municipality.

16 \*b1542/2.1\* SECTION 2023js. 66.0617 (6) (d) of the statutes is amended to read:

17 66.0617 (6) (d) Shall be reduced to compensate for other capital costs imposed  
18 by the ~~political subdivision~~ municipality with respect to land development to provide  
19 or pay for public facilities, including special assessments, special charges, land  
20 dedications, or fees in lieu of land dedications under ch. 236 or any other items of  
21 value.

22 \*b1542/2.1\* SECTION 2023jt. 66.0617 (6) (g) of the statutes is amended to read:

23 66.0617 (6) (g) Shall be payable by the developer to the ~~political subdivision~~  
24 municipality, either in full or in ~~instalment~~ installment payments that are approved  
25 by the ~~political subdivision, before~~ municipality, and may not be due on a date that



1 is earlier than the date on which a building permit may be for the construction of a  
2 dwelling or other structure within the land development is issued or other required  
3 approval may be given by the political subdivision.

4 \*b1542/2.1\* SECTION 2023ju. 66.0617 (7) of the statutes is amended to read:

5 66.0617 (7) LOW-COST HOUSING. An ordinance enacted under this section may  
6 provide for an exemption from, or a reduction in the amount of, impact fees on land  
7 development that provides low-cost housing, except that no amount of an impact fee  
8 for which an exemption or reduction is provided under this subsection may be shifted  
9 to any other development in the land development in which the low-cost housing is  
10 located or to any other land development in the ~~political subdivision~~ municipality.

11 \*b1542/2.1\* SECTION 2023jv. 66.0617 (8) of the statutes is amended to read:

12 66.0617 (8) REQUIREMENTS FOR IMPACT FEE REVENUES. Revenues from impact  
13 fees shall be placed in a segregated, interest-bearing account and shall be accounted  
14 for separately from the other funds of the ~~political subdivision~~ municipality. Impact  
15 fee revenues and interest earned on impact fee revenues may be expended only for  
16 capital costs for which the impact fees were imposed.

17 \*b1542/2.1\* SECTION 2023jw. 66.0617 (9) of the statutes is amended to read:

18 66.0617 (9) REFUND OF IMPACT FEES. An ordinance enacted under this section  
19 shall specify that impact fees that are imposed and collected by a ~~political subdivision~~  
20 municipality but are not used within a reasonable period of time after they are  
21 collected to pay the capital costs for which they were imposed shall be refunded to  
22 the current owner of the property with respect to which the impact fees were  
23 imposed. The ordinance shall specify, by type of public facility, reasonable time  
24 periods within which impact fees must be spent or refunded under this subsection.  
25 In determining the length of the time periods under the ordinance, a ~~political~~

1 ~~subdivision~~ municipality shall consider what are appropriate planning and  
2 financing periods for the particular types of public facilities for which the impact fees  
3 are imposed.

4 \*b1542/2.1\* SECTION 2023jx. 66.0617 (10) of the statutes is amended to read:

5 66.0617 (10) APPEAL. A ~~political subdivision~~ municipality that enacts an  
6 impact fee ordinance under this section shall, by ordinance, specify a procedure  
7 under which a developer upon whom an impact fee is imposed has the right to contest  
8 the amount, collection, or use of the impact fee to the governing body of the ~~political~~  
9 ~~subdivision~~ municipality.

10 \*b1542/2.1\* SECTION 2023ke. 66.0627 (3) (a) of the statutes is amended to  
11 read:

12 66.0627 (3) (a) Except as provided in par. (b), before a special charge may be  
13 imposed a public hearing shall be held on the imposition of the proposed special  
14 charge by the governing body of the city, village, or town may determine the manner  
15 of providing notice of a special charge. Notice of the hearing shall be by class 1 notice  
16 under ch. 985, and the notice shall specify where a copy of the proposed ordinance  
17 relating to the special charge may be obtained.

18 \*b1542/2.1\* SECTION 2023ks. 66.0821 (4) (b) of the statutes is amended to  
19 read:

20 66.0821 (4) (b) For the purpose of making equitable charges for all services  
21 rendered by the sanitary sewerage system to the municipality or to citizens,  
22 corporations, and other users, the property benefited thereby may be classified,  
23 taking into consideration the volume of water, including surface or drain waters, the  
24 character of the sewage or waste and the nature of the use made of the sewerage  
25 system, including the sewage disposal plant. ~~The~~ Subject to sub. (8), the charges may

1 also include standby charges to property not connected but for which such facilities  
2 have been made available.

3 **\*b1542/2.1\* SECTION 2023ksb.** 66.0821 (4) (c) of the statutes is amended to  
4 read:

5 66.0821 (4) (c) For the purpose of making equitable charges for all services  
6 rendered by a storm water and surface water sewerage system to users, the property  
7 served may be classified, taking into consideration the volume or peaking of storm  
8 water or surface water discharge that is caused by the area of impervious surfaces,  
9 topography, impervious surfaces and other surface characteristics, extent and  
10 reliability of mitigation or treatment measures available to service the property,  
11 apart from measures provided by the storm water and surface water sewerage  
12 system, and any other considerations that are reasonably relevant to a use made of  
13 the storm water and surface water sewerage system. The Subject to sub. (8), the  
14 charges may also include standby charges to property not yet developed with  
15 significant impervious surfaces for which capacity has been made available in the  
16 storm water and surface water sewerage system.

17 **\*b1542/2.1\* SECTION 2023kse.** 66.0821 (8) of the statutes is created to read:

18 66.0821 (8) No municipality may impose any charges under this section that  
19 are not uniformly assessed against all users of the system, unless the charges that  
20 are imposed meet the standards under s. 66.0617 (6).”.

21 **\*b1543/2.2\* 873.** Page 680, line 5: after that line insert:

22 **\*b1543/2.2\* “SECTION 2022m.** 66.0436 of the statutes is created to read:

23 **66.0436 Discrimination; federally chartered corporations. (1)**

24 **DEFINITIONS.** In this section:

1 (a) “Federally chartered corporation” means an organization that is listed in  
2 36 USC subtitle II, part B.

3 (b) “Local governmental unit” means a political subdivision of this state, a  
4 special purpose district in this state, an instrumentality or corporation of such a  
5 political subdivision or special purpose district, a combination or subunit of any of  
6 the foregoing, or an instrumentality of the state and any of the foregoing.

7 (2) LOCAL GOVERNMENTAL UNITS. No local governmental unit may treat a  
8 federally chartered corporation differently from how it treats any other organization  
9 in the use or rental of the grounds, buildings, facilities, or equipment of a local  
10 governmental unit, except that if a local governmental unit establishes membership  
11 or leadership policies with respect to users or renters of its grounds, buildings,  
12 facilities, or equipment, it may not use the membership or leadership policies of a  
13 federally chartered organization as the basis for denying such use or rental.”

14 \*b1549/1.2\* **874.** Page 680, line 5: after that line insert:

15 \*b1549/1.2\* “SECTION 2020i. 66.0607 (1) of the statutes is amended to read:  
16 66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608,  
17 in a county, city, village, town, or school district, all disbursements from the treasury  
18 shall be made by the treasurer upon the written order of the county, city, village,  
19 town, or school clerk after proper vouchers have been filed in the office of the clerk.  
20 If the statutes provide for payment by the treasurer without an order of the clerk, the  
21 clerk shall draw and deliver to the treasurer an order for the payment before or at  
22 the time that the payment is required to be made by the treasurer. This section  
23 applies to all special and general provisions of the statutes relative to the

1 disbursement of money from the county, city, village, town, or school district treasury  
2 except s. 67.10 (2).

3 \*b1549/1.2\* SECTION 2020ic. 66.0608 of the statutes is created to read:

4 **66.0608 Separate accounts for municipal fire, emergency medical**  
5 **technician, and first responder volunteer funds.** (1) DEFINITIONS. In this  
6 section:

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

8 (b) “Emergency medical technician volunteer funds” means funds of a  
9 municipality that are raised by employees of the municipality’s emergency medical  
10 technician department, by volunteers, or by donation to the emergency medical  
11 technician department, for the benefit of the municipality’s emergency medical  
12 technician department.

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

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

17 (e) “First responder volunteer funds” means funds of a municipality that are  
18 raised by employees of the municipality’s first responder department, by volunteers,  
19 or by donation to the first responder department, for the benefit of the municipality’s  
20 first responder department.

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

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

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

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

3           (a) Authorizes a particular official or employee of the municipality's fire  
4 department, emergency medical technician department, or first responder  
5 department to deposit volunteer funds of the department for which the individual  
6 serves as an official or employee, in an account in the name of the fire department,  
7 emergency medical technician department, or first responder department, in a  
8 public depository.

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

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

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

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

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

23           **(4) OWNERSHIP OF FUNDS.** Notwithstanding an ordinance enacted under sub. (2),  
24 volunteer funds shall remain the property of the municipality until the funds are  
25 disbursed.”

1           **\*b1561/5.1\* 875.** Page 680, line 5: after that line insert:

2           **\*b1561/5.1\* “SECTION 2022s.** 66.0316 of the statutes is created to read:

3           **66.0316 Renew Wisconsin performance review. (1) DEFINITIONS.** In this  
4 section:

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

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

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

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

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

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

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

3 (2) PILOT PROGRAM. The department shall establish a pilot program to study  
4 governmental services delivered by and to political subdivisions. The department  
5 shall solicit political subdivisions to participate in the program. Based on the  
6 department’s solicitation, the department shall select 5 political subdivisions to form  
7 councils as provided under sub. (3) and shall include in that selection at least one  
8 county and at least one city, village, or town.

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

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

19 (b) The political subdivision’s chief executive officer shall appoint the council  
20 members under par. (a) 2. to 4. The chief executive officer shall appoint 2 members  
21 to initial terms of 2 years and the remaining 2 members to initial terms of 4 years.  
22 The chief executive officer shall appoint the respective successors of the members  
23 under par. (a) 2. to 4. to terms of 4 years. All members under par. (a) 2. to 4. shall  
24 serve until their successors are appointed and qualified.



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

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

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

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

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

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

15 1. A written suggestion regarding delegating a governmental service to a  
16 private person.

17 2. A written complaint that a governmental service provided by the political  
18 subdivision is competing with the same or a similar service provided by a private  
19 person.

20 3. A written suggestion by a political subdivision employee or political  
21 subdivision employee labor organization to review a governmental service delegated  
22 to a private person.

23 (b) After receiving a suggestion or complaint under par. (a), the council shall  
24 meet to decide whether an analysis of the governmental service indicated in the  
25 suggestion or complaint is necessary. The council may hold hearings, conduct

1 inquiries, and gather data to make its decision. If the council decides to analyze a  
2 governmental service under this paragraph, the council shall do all of the following:

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

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

7 3. Make a cost–benefit determination based on the findings under subds. 1. and  
8 2.

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

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

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

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

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

1 (b) Determine ways to improve the efficiency of delivering a governmental  
2 service.

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

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

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

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

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

17 \*b1561/5.1\* SECTION 2022t. 66.0317 of the statutes is created to read:

18 **66.0317 Cooperation region. (1) DEFINITIONS.** In this section:

19 (a) "Cooperation region" means a federal standard metropolitan statistical  
20 area. For purposes of this section, if only a part of a county is located in a federal  
21 standard metropolitan statistical area the entire county is considered to be located  
22 in the federal standard metropolitan statistical area.

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

1 (c) “Metropolitan service delivery” means any governmental service provided  
2 to a city that is provided by the city or by another city or by a town, village, or county  
3 and provided on a multijurisdictional basis.

4 (d) “Municipality” means any city, village, or town.

5 (2) AREA COOPERATION COMPACTS. (a) 1. Except as provided in subd. 3., beginning  
6 in 2003 and ending in 2005, a municipality shall enter into an area cooperation  
7 compact with at least 2 municipalities or counties located in the same cooperation  
8 region as the municipality, or with any combination of at least 2 such entities, to  
9 perform at least 2 governmental services.

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

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

20 (b) An area cooperation compact shall provide a plan for any municipalities or  
21 counties that enter into the compact to collaborate to provide governmental services.  
22 The compact shall provide benchmarks to measure the plan’s progress and provide  
23 outcome-based performance measures to evaluate the plan’s success.  
24 Municipalities and counties that enter into the compact shall structure the compact

1 in a way that results in significant tax savings to taxpayers within those  
2 municipalities and counties.

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

6 2. Annually, beginning in 2002, a municipality shall submit to the department  
7 of revenue on or before June 30, in a manner prescribed by the department, a report  
8 that indicates whether the municipality has entered into any agreements with any  
9 other municipality or any county located in the same cooperation region as the  
10 municipality related to the following:

11 a. Establishment of performance standards for delivery of governmental  
12 services by municipalities or counties within a federal standard metropolitan  
13 statistical area or county.

14 b. Collaborative service delivery.

15 c. Reduction or elimination of overlapping service delivery.

16 d. Municipal revenue sharing under s. 66.0305.

17 e. Smart growth planning under s. 16.965.

18 f. Metropolitan service delivery.

19 g. Financial incentives for shared regional planning services.

20 h. Boundary issues.

21 i. Other intergovernmental issues.

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

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

5 \*b1571/1.3\* **876.** Page 680, line 5: after that line insert:

6 \*b1571/1.3\* “SECTION 2020e. 66.0501 (4) of the statutes is amended to read:

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

13 \*b1575/3.1\* **877.** Page 680, line 5: after that line insert:

14 \*b1575/3.1\* “SECTION 2023h. 66.0602 of the statutes is created to read:

15 **66.0602 Accumulation of reserves for specified purposes.** (1) Any city,  
16 village, or town may accumulate cash or other liquid assets in nonlapsing reserve  
17 funds for any of the purposes specified in sub. (2) if the reserve funds are kept in  
18 segregated accounts in the municipal treasury. Each reserve fund must have a  
19 designated, specific purpose for which the cash or other assets are being  
20 accumulated, and may be spent only for the specified purpose.

21 (2) Cash or other liquid assets in reserve funds may be accumulated for any of  
22 the following purposes:

23 (a) The purchase of a capital asset that is expected to last at least several years.

24 (b) The construction or repair of public infrastructure.

1 (c) The payment or financing of recovery or rebuilding costs that are  
2 necessitated by a natural disaster.”.

3 \*b1599/2.15\* **878.** Page 680, line 5: after that line insert:

4 \*b1599/2.15\* “SECTION 2019ng. 66.0227 (3) of the statutes is amended to read:

5 66.0227 (3) The governing body of a city, village or town involved may, or if a  
6 petition conforming to the requirements of s. 8.40 signed by a number of qualified  
7 electors equal to at least 5% of the votes cast for governor in the city, village or town  
8 at the last gubernatorial election, demanding a referendum, is presented to it within  
9 30 days after the passage of either of the ordinances under sub. (2) shall, submit the  
10 question to the electors of the city, village or town whose electors petitioned for  
11 detachment, at a referendum election ~~called for that purpose~~ held at the next election  
12 permitted under s. 8.065 (2) or an election authorized under s. 8.065 (3) but not less  
13 than 42 days ~~nor more than 72 days~~ after the filing of the petition, or after the  
14 enactment of either ordinance. The petition shall be filed as provided in s. 8.37. If  
15 a number of electors cannot be determined on the basis of reported election statistics,  
16 the number shall be determined in accordance with s. 60.74 (6). The governing body  
17 of the municipality shall appoint 3 election inspectors who are resident electors to  
18 supervise the referendum. The ballots shall contain the words “For Detachment”  
19 and “Against Detachment”. The inspectors shall certify the results of the election by  
20 their attached affidavits and file a copy with the clerk of each town, village or city  
21 involved, and none of the ordinances may take effect nor be in force unless a majority  
22 of the electors approve the question. The referendum election shall be conducted in  
23 accordance with chs. 6 and 7 to the extent applicable.

1           **\*b1599/2.15\* SECTION 2020nq.** 66.0619 (2m) (b) of the statutes is amended to  
2 read:

3           66.0619 (2m) (b) If a referendum is to be held on a resolution, the municipal  
4 governing body shall file the resolution as provided in s. 8.37 and shall direct the  
5 municipal clerk to ~~call a special election for the purpose of submitting~~ submit the  
6 resolution to the electors for approval of the electors at a referendum on approval or  
7 ~~rejection. In lieu of a special election, the municipal governing body may specify that~~  
8 ~~the election be held at the next succeeding spring primary or election or September~~  
9 ~~primary or general election called in accordance with s. 8.065.~~

10           **\*b1599/2.15\* SECTION 2024nv.** 66.0815 (1) (c) of the statutes is amended to  
11 read:

12           66.0815 (1) (c) An ordinance under sub. (1) may not take effect until 60 days  
13 after passage and publication unless sooner approved by a referendum. Within the  
14 60-day period electors equal in number to 20% of those voting at the last regular  
15 municipal election may file a petition requesting ~~for~~ a referendum. The petition shall  
16 be in writing and filed with the clerk and as provided in s. 8.37. The petition shall  
17 conform to the requirements of s. 8.40, ~~except that each signer shall also state his or~~  
18 ~~her.~~ Each signer shall state his or her residence and signatures shall be verified by  
19 the affidavit of an elector. The referendum shall be held at the next ~~regular~~  
20 ~~municipal election, or at a special election within 90 days of the~~ authorized under s.  
21 8.065 (2) or an election authorized under s. 8.065 (3) to be held not sooner than 45  
22 days after filing of the petition. The ordinance may not take effect unless approved  
23 by a majority of the votes cast. This paragraph does not apply to extensions by a  
24 utility previously franchised by the village, city or town.”.



1           **\*b1832/1.1\* 879.** Page 680, line 5: after that line insert:

2           **\*b1832/1.1\* "SECTION 2020.** 66.0309 (8m) of the statutes is created to read:

3           66.0309 (8m) AUTHORITY TO ACQUIRE REAL PROPERTY. A regional planning  
4 commission may acquire and hold real property for public use and may convey and  
5 dispose of the property.”.

6           **\*b1863/2.1\* 880.** Page 681, line 7: after that line insert:

7           **\*b1863/2.1\* "SECTION 2026nz.** 66.0903 (3) (am) of the statutes is amended to  
8 read:

9           66.0903 (3) (am) A local governmental unit, before making a contract by direct  
10 negotiation or soliciting bids on a contract, for the erection, construction, remodeling,  
11 repairing or demolition of any project of public works, including a highway, street or  
12 bridge construction project, shall apply to the department to determine the  
13 prevailing wage rate for each trade or occupation required in the work contemplated.  
14 The department shall conduct investigations and hold public hearings as necessary  
15 to define the trades or occupations that are commonly employed on projects that are  
16 subject to this section and to inform itself as to the prevailing wage rates in all areas  
17 of the state for those trades or occupations, in order to determine the prevailing wage  
18 rate for each trade or occupation. In defining those trades or occupations, the  
19 department shall define metal building assembler as a separate trade or occupation  
20 for purposes of determining the prevailing wage rates for that trade or occupation  
21 and shall include among the typical duties of that trade or occupation reroofing and  
22 assembling components for use in construction canopies, reroofs, and mezzanines.  
23 The department shall issue its determination within 30 days after receiving the

1 request and shall file the determination with the requesting local governmental  
2 unit.”.

3 \*b1526/1.1\* **881.** Page 681, line 8: delete lines 8 to 25.

4 \*b1526/1.2\* **882.** Page 682, line 1: delete lines 1 to 9.

5 \*b1599/2.16\* **883.** Page 682, line 10: delete lines 10 to 22 and substitute:

6 \*b1599/2.16\* “SECTION 2027b. 66.0921 (2) of the statutes is amended to read:

7 66.0921 (2) FACILITIES AUTHORIZED. A municipality may enter into a joint  
8 contract with a nonprofit corporation organized for civic purposes and located in the  
9 municipality to construct or otherwise acquire, equip, furnish, operate and maintain  
10 a facility to be used for municipal and civic activities if a majority of the voters voting  
11 in a referendum ~~at a special election or at a spring primary or election or September~~  
12 ~~primary or general~~ authorized municipality to enter into a joint contract. The  
13 referendum shall be held at an election approve the question of entering into the joint  
14 contract authorized under s. 8.065.”.

15 \*b1519/2.178\* **884.** Page 682, line 22: after that line insert:

16 \*b1519/2.178\* “SECTION 2029p. 66.1105 (2) (k) of the statutes is amended to  
17 read:

18 66.1105 (2) (k) “Tax incremental district” means a contiguous geographic area  
19 within a city defined and created by resolution of the local legislative body, consisting  
20 solely of whole units of property as are assessed for general property tax purposes,  
21 other than railroad rights-of-way, rivers or highways. Railroad rights-of-way,  
22 rivers or highways may be included in a tax incremental district only if they are  
23 continuously bounded on either side, or on both sides, by whole units of property as  
24 are assessed for general property tax purposes which are in the tax incremental

1 district. “Tax incremental district” does not include any area identified as a wetland  
2 on a map under s. ~~23.32~~ 278.32.

3 \*b1519/2.178\* SECTION 2029w. 66.1106 (1) (c) of the statutes is amended to  
4 read:

5 66.1106 (1) (c) “Eligible costs” means capital costs, financing costs and  
6 administrative and professional service costs, incurred or estimated to be incurred  
7 by a political subdivision, for the investigation, removal, containment or monitoring  
8 of, or the restoration of soil, air, surface water, sediments or groundwater affected by,  
9 environmental pollution, including monitoring costs incurred within 2 years after  
10 the date on which the department of ~~natural resources~~ environmental management  
11 certifies that environmental pollution on the property has been remediated, property  
12 acquisition costs, demolition costs including asbestos removal, and removing and  
13 disposing of underground storage tanks or abandoned containers, as defined in s.  
14 292.41 (1), except that for any parcel of land “eligible costs” shall be reduced by any  
15 amounts received from persons responsible for the discharge, as defined in s. 292.01  
16 (3), of a hazardous substance on the property to pay for the costs of remediating  
17 environmental pollution on the property, by any amounts received, or reasonably  
18 expected by the political subdivision to be received, from a local, state or federal  
19 program for the remediation of contamination in the district that do not require  
20 reimbursement or repayment and by the amount of net gain from the sale of the  
21 property by the political subdivision. “Eligible costs” associated with groundwater  
22 affected by environmental pollution include investigation and remediation costs for  
23 groundwater that is located in, and extends beyond, the property that is being  
24 remediated.

1           **\*b1519/2.178\* SECTION 2030e.** 66.1106 (1) (f) of the statutes is amended to  
2 read:

3           66.1106 (1) (f) “Environmental remediation tax incremental base” means the  
4 aggregate value, as equalized by the department, of a parcel of real property that is  
5 certified under this section as of the January 1 preceding the date on which the  
6 department of ~~natural resources~~ environmental management issues a certificate  
7 certifying that environmental pollution on the property has been remediated in  
8 accordance with rules promulgated by the department of ~~natural resources~~  
9 environmental management.

10           **\*b1519/2.178\* SECTION 2039b.** 66.1106 (4) (intro.) of the statutes is amended  
11 to read:

12           66.1106 (4) CERTIFICATION. (intro.) Upon written application to the department  
13 of revenue by the clerk of a political subdivision on or before April 1 of the year  
14 following the year in which the certification described in par. (a) is received from the  
15 department of ~~natural resources~~ environmental management, the department of  
16 revenue shall certify to the clerk of the political subdivision the environmental  
17 remediation tax incremental base of a parcel of real property if all of the following  
18 apply:

19           **\*b1519/2.178\* SECTION 2039d.** 66.1106 (4) (a) of the statutes is amended to  
20 read:

21           66.1106 (4) (a) The political subdivision submits a statement that it has  
22 incurred some eligible costs, and includes with the statement a detailed proposed  
23 remedial action plan approved by the department of ~~natural resources~~  
24 environmental management that contains cost estimates for anticipated eligible  
25 costs and a schedule for the design, implementation and construction that is needed

1 to complete the remediation, with respect to the parcel or contiguous parcels of  
2 property and the statement details the purpose and amount of the expenditures  
3 already made and includes a dated certificate issued by the department of ~~natural~~  
4 ~~resources~~ environmental management that certifies that the department of ~~natural~~  
5 ~~resources~~ environmental management has approved the site investigation report  
6 that relates to the parcel or contiguous parcels in accordance with rules promulgated  
7 by the department of ~~natural resources~~ environmental management.

8 \*b1519/2.178\* SECTION 2041z. 66.1106 (7) (d) of the statutes is amended to  
9 read:

10 66.1106 (7) (d) 1. The department may not authorize a positive environmental  
11 remediation tax increment under par. (a) to pay otherwise eligible costs that are  
12 incurred by the political subdivision after the department of ~~natural resources~~  
13 environmental management certifies to the department of revenue that  
14 environmental pollution on the parcel of property has been remediated unless the  
15 costs are associated with activities, as determined by the department of ~~natural~~  
16 ~~resources~~ environmental management, that are necessary to close the site described  
17 in the site investigation report.

18 2. The department of ~~natural resources~~ environmental management shall  
19 certify to the department of revenue the completion of the remediation of  
20 environmental pollution at the site described in the site investigation report.”.

21 \*b1599/2.17\* 885. Page 682, line 23: before that line insert:

22 \*b1599/2.17\* “SECTION 2028x. 66.1103 (10) (d) of the statutes is amended to  
23 read:

1           66.1103 (10) (d) The governing body may issue bonds under this section  
2 without submitting the proposition to the electors of the municipality for approval  
3 unless within 30 days from the date of publication of notice of adoption of the initial  
4 resolution for the bonds, a petition conforming to the requirements of s. 8.40, and  
5 signed by a number of electors of the municipality equal to not less than 5% of the  
6 registered electors of the municipality, or, if there is no registration of electors in the  
7 municipality, by 10% of the number of electors of the municipality voting for the office  
8 of governor at the last general election as determined under s. 115.01 (13), is filed  
9 with the clerk of the municipality and as provided in s. 8.37 requesting a referendum  
10 upon the question of the issuance of the bonds. If such a petition is filed, the bonds  
11 may not be issued until approved by a majority of the electors of the municipality  
12 voting on the referendum at a ~~general or special election~~ referendum called in  
13 accordance with s. 8.065.”

14           **\*b1563/1.2\* 886.** Page 684, line 8: after that line insert:

15           **\*b1563/1.2\* SECTION 2055m.** 67.05 (3) (f) of the statutes is amended to read:  
16           67.05 (3) (f) If a special purpose district calls a referendum to be held in  
17 conjunction with a state, county, municipal or judicial election, the polling places for  
18 the state, county, municipal or judicial election shall be the polling places for the  
19 special purpose district referendum and the municipal election hours shall apply. If  
20 no state, county, municipal or judicial election is held on the day of the special  
21 purpose district referendum, the governing body of the special purpose district may  
22 ~~set the election hours and~~ select the polling places to be used, except as otherwise  
23 provided in s. 120.06 (9) (b) in the case of a school district. If a polling place located  
24 in the special purpose district that was utilized at the most recent spring or general

1 election is not utilized by the special purpose district, the governing body of the  
2 special purpose district shall post a notice on the door of the polling place indicating  
3 all polling places open for voting. ~~Election hours set by the governing body of the~~  
4 ~~special purpose district for each polling place shall be the same as those provided by~~  
5 ~~the governing body of the municipality in which the polling place is located, except~~  
6 ~~that if the opening hour is later than 7 a.m., the governing body of the special purpose~~  
7 ~~district may extend the opening hour to not earlier than 7 a.m.~~ The municipal clerk  
8 of each municipality in which a polling place is located shall provide the necessary  
9 equipment to operate the polling place.”

10 \*b1599/2.18\* **887.** Page 684, line 8: after that line insert:

11 \*b1599/2.18\* “SECTION 2055m. 67.05 (4) and (5) of the statutes are amended  
12 to read:

13 67.05 (4) PERMISSIVE REFERENDUM IN COUNTIES. If a county board adopts an  
14 initial resolution for an issue of county bonds to provide for the original construction  
15 or for the improvement and maintenance of highways, to provide railroad aid, or to  
16 construct, acquire or maintain, or to aid in constructing, acquiring or maintaining  
17 a bridge over or across any stream or other body of water bordering upon or  
18 intersecting any part of the county, the county clerk is not required to submit the  
19 resolution for approval to the electors of the county at a ~~special election~~ referendum  
20 unless within 30 days after the adoption thereof there is filed with the clerk a petition  
21 conforming to the requirements of s. 8.40 and requesting such submission, signed by  
22 electors numbering at least 10% of the votes cast in the county for governor at the  
23 last general election. If a petition is filed, the question submitted shall be whether  
24 the resolution shall be or shall not be approved. No such resolution of a county board

1 other than those specified in this subsection need be submitted to county electors,  
2 except as provided otherwise in sub. (7).

3 (5) REFERENDUM IN TOWNS, VILLAGES AND CITIES. (a) Whenever an initial  
4 resolution has been so adopted by the governing body of a town, the clerk of the  
5 municipality shall immediately record the resolution and call a ~~special election~~  
6 referendum in accordance with s. 8.065 for the purpose of submitting the resolution  
7 to the electors of the municipality for approval. This paragraph does not apply to  
8 bonds issued to finance low-interest mortgage loans under s. 62.237, unless a  
9 number of electors equal to at least 15% of the votes cast for governor at the last  
10 general election in their town sign and file a petition conforming to the requirements  
11 of s. 8.40 with the town clerk requesting submission of the resolution. Whenever a  
12 number of electors cannot be determined on the basis of reported statistics, the  
13 number shall be determined in accordance with s. 60.74 (6). If a petition is filed, the  
14 question submitted shall be whether the resolution shall or shall not be approved.  
15 This paragraph is limited in its scope by sub. (7).

16 (b) No city or village may issue bonds for any purposes other than for water  
17 systems, lighting works, gas works, bridges, street lighting, street improvements,  
18 street improvement funding, hospitals, airports, harbor improvements, river  
19 improvements, breakwaters and protection piers, sewerage, garbage disposal,  
20 rubbish or refuse disposal, any combination of sewage, garbage or refuse or rubbish  
21 disposal, parks and public grounds, swimming pools and band shells, veterans  
22 housing projects, paying the municipality's portion of the cost of abolishing grade  
23 crossings, for the construction of police facilities and combined fire and police safety  
24 buildings, for the purchase of sites for engine houses, for fire engines and other  
25 equipment of the fire department, for construction of engine houses, and for pumps,



1 water mains, reservoirs and all other reasonable facilities for fire protection  
2 apparatus or equipment for fire protection, for parking lots or other parking  
3 facilities, for school purposes, for libraries, for buildings for the housing of machinery  
4 and equipment, for acquiring and developing sites for industry and commerce as will  
5 expand the municipal tax base, for financing the cost of low-interest mortgage loans  
6 under s. 62.237, for providing financial assistance to blight elimination, slum  
7 clearance, community development, redevelopment and urban renewal programs  
8 and projects under ss. 66.1105, 66.1301 to 66.1329 and 66.1331 to 66.1337 or for  
9 University of Wisconsin System college campuses, as defined in s. 36.05 (6m), until  
10 the proposition for their issue for the special purpose has been submitted to the  
11 electors of the city or village and adopted by a majority vote. Except as provided  
12 under sub. (15), if the common council of any city or the village board of a village  
13 declares its purpose to raise money by issuing bonds for any purpose other than those  
14 specified in this subsection, it shall direct by resolution, which shall be recorded at  
15 length in the record of its proceedings, the clerk to call a ~~special election~~ referendum  
16 in accordance with s. 8.065 for the purpose of submitting the question of bonding to  
17 the city or village electors. If a number of electors of a city or village equal to at least  
18 15% of the votes cast for governor at the last general election in their city or village  
19 sign and file a petition conforming to the requirements of s. 8.40 with the city or  
20 village clerk requesting submission of the resolution, the city or village may not issue  
21 bonds for financing the cost of low-interest mortgage loans under s. 62.237 ~~without~~  
22 ~~calling a special election to submit the question of bonding to~~ unless the issuance is  
23 approved by the city or village electors for their approval at a referendum called in  
24 accordance with s. 8.065.”

1           **\*b1599/2.19\* 888.** Page 684, line 10: delete lines 10 to 18 and substitute:

2           “67.05 (6a) (a) 2. a. Direct the school district clerk to call a ~~special election~~  
3 referendum in accordance with s. 8.065 (2) or an election authorized under s. 8.065  
4 (3) for the purpose of submitting the resolution to the electors for approval or  
5 rejection, ~~or direct that the resolution be submitted at the next regularly scheduled~~  
6 primary or election permitted under s. 8.065 (2) or an election authorized under s.  
7 8.065 (3) to be held not earlier than 45 days after the adoption of the resolution. The  
8 resolution shall not be effective unless adopted by a majority of the school district  
9 electors voting at the referendum.”.

10           **\*b1599/2.20\* 889.** Page 685, line 14: delete the material beginning with that  
11 line and ending with page 686, line 21, and substitute:

12           **\*b1599/2.20\* “SECTION 2056m.** 67.05 (6m) (b) of the statutes is amended to  
13 read:

14           67.05 (6m) (b) If a referendum is to be held on an initial resolution, the district  
15 board shall direct the technical college district secretary to call a ~~special election~~  
16 referendum in accordance with s. 8.065 for the purpose of submitting the initial  
17 resolution to the electors for ~~a referendum on approval or rejection. In lieu of a~~  
18 ~~special election, the district board may specify that the election be held at the next~~  
19 ~~succeeding spring primary or election or September primary or general election.~~

20           **\*b1599/2.20\* SECTION 2056p.** 67.10 (5) (b) of the statutes is amended to read:

21           67.10 (5) (b) Any city having ~~voted~~ approved the issuance of bonds at a special  
22 referendum election held in accordance with s. 8.065 and having sold a portion  
23 thereof may negotiate, sell or otherwise dispose of the same in the manner provided  
24 by statute within 9 years of the date of the election voting the same.

1           **\*b1599/2.20\* SECTION 2056s.** 67.12 (12) (e) 5. of the statutes is amended to  
2 read:

3           67.12 (12) (e) 5. Within 10 days of the adoption by a technical college district  
4 board of a resolution under subd. 1. to issue a promissory note for a purpose under  
5 s. 38.16 (2), the secretary of the district board shall publish a notice of such adoption  
6 as a class 1 notice, under ch. 985. The notice need not set forth the full contents of  
7 the resolution, but shall state the amount proposed to be borrowed, the method of  
8 borrowing, the purpose thereof, that the resolution was adopted under this  
9 subsection and the place where and the hours during which the resolution is  
10 available for public inspection. If the amount proposed to be borrowed is for building  
11 remodeling or improvement and does not exceed \$500,000 \$1,000,000 or is for  
12 movable equipment, the district board need not submit the resolution to the electors  
13 for approval unless, within 30 days after the publication or posting, a petition  
14 conforming to the requirements of s. 8.40 is filed with the secretary of the district  
15 board requesting a referendum ~~at a special election~~ to be called for that purpose.  
16 Such petition shall be signed by electors from each county lying wholly or partially  
17 within the district. The number of electors from each county shall equal at least 1.5%  
18 of the population of the county as determined under s. 16.96 (2) (c). If a county lies  
19 in more than one district, the technical college system board shall apportion the  
20 county's population as determined under s. 16.96 (2) (c) to the districts involved and  
21 the petition shall be signed by electors equal to the appropriate percentage of the  
22 apportioned population. ~~In lieu of a special election, the district board may specify~~  
23 ~~that the referendum shall be held at the next succeeding spring primary or election~~  
24 ~~or September primary or general election.~~ Any resolution to borrow amounts of  
25 money in excess of \$500,000 \$1,000,000 for building remodeling or improvement

1 shall be submitted to the electors of the district for approval. Any referendum under  
2 this subdivision shall be called at the next election authorized under s. 8.065 (2) or  
3 an election authorized under s. 8.065 (3) occurring not sooner than 45 days after  
4 filing of a petition or adoption of a resolution requiring the referendum. If a  
5 referendum is held or required under this subdivision, no promissory note may be  
6 issued until the issuance is approved by a majority of the district electors voting at  
7 such referendum. The referendum shall be noticed, called and conducted under s.  
8 67.05 (6a) insofar as applicable, except that the notice of ~~special election~~ referendum  
9 and ballot need not embody a copy of the resolution and the question which shall  
10 appear on the ballot shall be “Shall .... (name of district) be authorized to borrow the  
11 sum of \$.... for (state purpose) by issuing its general obligation promissory note (or  
12 notes) under section 67.12 (12) of the Wisconsin Statutes?”.”.

13 \*b1524/1.4\* **890.** Page 699, line 18: after that line insert:

14 \*b1524/1.4\* “SECTION 2004g. 64.12 (4) of the statutes is amended to read:

15 64.12 (4) At the end of each fiscal year the council shall cause a full and  
16 complete examination of all the books and accounts of the city to be made by  
17 competent certified public accountants licensed or certified under ch. 442 who shall  
18 report in full to the council. The summaries of such audits shall be presented and  
19 furnished to all newspapers and libraries of the city and to such other persons as  
20 shall apply therefor.

21 \*b1524/1.4\* SECTION 2004j. 64.34 (2) of the statutes is amended to read:

22 64.34 (2) At the end of each year the council shall cause a full and complete  
23 examination of all of the books and accounts of the city to be made by competent  
24 certified public accountants licensed or certified under ch. 442, who shall report in

1 full thereon to the council. Copies of such reports shall be furnished by the council  
2 to all newspapers of the city and to all persons who shall apply therefor.”.

3 \*b1832/1.2\* **891.** Page 700, line 10: after that line insert:

4 \*b1832/1.2\* “SECTION 2102. 70.11 (2) of the statutes is amended to read:

5 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.  
6 Property owned by any county, city, village, town, school district, technical college  
7 district, public inland lake protection and rehabilitation district, metropolitan  
8 sewerage district, municipal water district created under s. 198.22, joint local water  
9 authority created under s. 66.0823, regional planning commission created under s.  
10 66.0309, family care district under s. 46.2895, or town sanitary district; lands  
11 belonging to cities of any other state used for public parks; land tax–deeded to any  
12 county or city before January 2; but any residence located upon property owned by  
13 the county for park purposes that is rented out by the county for a nonpark purpose  
14 shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d),  
15 this exemption shall not apply to land conveyed after August 17, 1961, to any such  
16 governmental unit or for its benefit while the grantor or others for his or her benefit  
17 are permitted to occupy the land or part thereof in consideration for the conveyance.  
18 Leasing the property exempt under this subsection, regardless of the lessee and the  
19 use of the leasehold income, does not render that property taxable.”.

20 \*b1853/1.1\* **892.** Page 701, line 12: after that line insert:

21 \*b1853/1.1\* “SECTION 2103r. 70.11 (20) (a) of the statutes is amended to read:

22 70.11 (20) (a) The property is used to preserve native wild plant or native wild  
23 animal life, Indian mounds or other works of ancient persons or geological or

1 geographical formations of scientific interest; or the property is used for community  
2 parks and is open to the public, at no charge to the public.”.

3 \*b1519/2.179\* **893.** Page 702, line 2: after that line insert:

4 \*b1519/2.179\* “**SECTION 2104b.** 70.11 (21) (a) of the statutes, as affected by  
5 2001 Wisconsin Act .... (this act), is amended to read:

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

20 \*b1519/2.179\* **SECTION 2104n.** 70.11 (21) (b) of the statutes is amended to  
21 read:

22 70.11 (21) (b) The books and records of owners of property covered by this  
23 subsection shall be open to examination by representatives of the department of

1 ~~natural resources~~ environmental management, department of health and family  
2 services and department of revenue.”.

3 \*b1769/1.1\* **894.** Page 702, line 22: after that line insert:

4 \*b1769/1.1\* “SECTION 2108d. 70.11 (27m) of the statutes is created to read:  
5 70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection,  
6 “machinery” has the meaning given in sub. (27) (a) 2.

7 (b) Machinery and equipment used primarily in the operation of a restaurant’s  
8 kitchen to prepare or serve food or beverages, regardless of whether the machinery  
9 or equipment is attached to real property.”.

10 \*b1766/2.1\* **895.** Page 704, line 22: after that line insert:

11 \*b1766/2.1\* “SECTION 2112m. 70.111 (25) of the statutes is amended to read:  
12 70.111 (25) DIGITAL BROADCASTING EQUIPMENT. Digital broadcasting equipment  
13 owned and used by a radio station ~~or~~ a television station, ~~except that this subsection~~  
14 ~~does not apply to digital broadcasting equipment that is owned and used by or~~ a cable  
15 television system, as defined in s. ~~66.082~~ 66.0419 (2) (d).”.

16 \*b1281/1.1\* **896.** Page 705, line 24: after that line insert:

17 \*b1281/1.1\* “SECTION 2114j. 70.112 (5) of the statutes is amended to read:  
18 70.112 (5) MOTOR VEHICLES, BICYCLES, SNOWMOBILES. Every automobile,  
19 low-speed vehicle, motor bicycle, motor bus, motorcycle, motor truck, moped, road  
20 tractor, school bus, snowmobile, truck tractor, or other similar motor vehicle, or  
21 trailer or semitrailer used in connection therewith.”.

22 \*b1780/1.1\* **897.** Page 705, line 24: after that line insert:

23 \*b1780/1.1\* “SECTION 2114d. 70.32 (2) (c) 1. of the statutes is renumbered  
24 70.32 (2) (c) 1. (intro.) and amended to read:

1           70.32 (2) (c) 1. (intro.) “Agricultural land” means land, all of the following:

2           a. Land, exclusive of buildings and improvements, that is devoted primarily to  
3 agricultural use, as defined by rule.

4           **\*b1780/1.1\* SECTION 2114f.** 70.32 (2) (c) 1. b. of the statutes is created to read:

5           70.32 (2) (c) 1. b. For every acre of agricultural land under subd. 1. a. that a  
6 person owns, nine-tenths of an acre of land, exclusive of buildings and  
7 improvements, that is classified under par. (a) 5. or 6.; that is contiguous to  
8 agricultural land under subd. 1. a., including land that is separated from  
9 agricultural land under subd. 1. a. only by a road; and that is owned by the person  
10 that owns the contiguous agricultural land under subd. 1. a.

11           **\*b1780/1.1\* SECTION 2114h.** 70.32 (2r)(c) of the statutes is amended to read:

12           70.32 (2r) (c) For the assessment as of the January 1 after the valuation method  
13 under par. (b) no longer applies and for each assessment thereafter, agricultural land  
14 shall be assessed according to the income that could be generated from its rental for  
15 agricultural use, except that the agricultural land under sub. (2) (c) 1. b. shall be  
16 assessed as pasture land, as provided in the assessment manual published under s.  
17 73.03 (2a).”.

18           **\*b1854/1.1\* 898.** Page 705, line 25: delete the material beginning with that  
19 line and ending with page 706, line 6.

20           **\*b1519/2.181\* 899.** Page 706, line 6: after that line insert:

21           **\*b1519/2.181\* “SECTION 2114mb.** 70.32 (2) (c) 4. of the statutes is amended to  
22 read:

23           70.32 (2) (c) 4. “Swampland or wasteland” means bog<sub>5</sub>; marsh<sub>5</sub>; lowland brush<sub>5</sub>;  
24 uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a



1 final map under s. ~~23.32~~ 278.32; undeveloped land that is not classified under this  
2 subsection as agricultural or as productive forest land and that is part of a parcel that  
3 is designated as managed forest land under subch. VI of ch. 77; or other  
4 nonproductive lands not otherwise classified under this subsection.

5 \*b1519/2.181\* SECTION 2114mg. 70.375 (4) (o) of the statutes is amended to  
6 read:

7 70.375 (4) (o) Actual and necessary reclamation and restoration costs  
8 associated with a mine in this state, including payments for future reclamation and  
9 postmining costs which are required by law or by department of ~~natural resources~~  
10 environmental management order and fees and charges under chs. 281, 285 or 289  
11 to 299, except s. 281.48, not otherwise deductible under this section. Any refunds of  
12 escrowed or reserve fund payments allowed as a deduction under this paragraph  
13 shall be taxed as net proceeds at the average effective tax rate for the years the  
14 deduction was taken.

15 \*b1519/2.181\* SECTION 2114mj. 70.395 (2) (dc) 1. of the statutes is amended  
16 to read:

17 70.395 (2) (dc) 1. Each person intending to submit an application for a mining  
18 permit shall pay \$50,000 to the department of revenue for deposit in the investment  
19 and local impact fund at the time that the person notifies the department of ~~natural~~  
20 ~~resources~~ environmental management under s. 293.31 (1) of that intent.

21 \*b1519/2.181\* SECTION 2114mn. 70.395 (2) (j) of the statutes is amended to  
22 read:

23 70.395 (2) (j) Prior to the beginning of a fiscal year, the board shall certify to  
24 the department of administration for payment from the investment and local impact  
25 fund any sum necessary for the department of ~~natural resources~~ environmental

1 management to make payments under s. 289.68 (3) for the long-term care of mining  
2 waste sites, if moneys in the waste management fund are insufficient to make  
3 complete payments during that fiscal year, but this sum may not exceed the balance  
4 in the waste management fund at the beginning of that fiscal year or 50% of the  
5 balance in the investment and local impact fund at the beginning of that fiscal year,  
6 whichever amount is greater.

7 **\*b1519/2.181\* SECTION 2114mq.** 70.395 (2) (k) of the statutes is amended to  
8 read:

9 70.395 (2) (k) Prior to the beginning of each fiscal year, the board shall certify  
10 to the department of administration for payment from the investment and local  
11 impact fund any sum necessary for the department of ~~natural resources~~  
12 environmental management to make payments under s. 292.31 for the  
13 environmental repair of mining waste sites, if moneys in the environmental fund  
14 that are available for environmental repair are insufficient to make complete  
15 payments during that fiscal year. This sum may not exceed the balance in the  
16 environmental fund at the beginning of that fiscal year or 50% of the balance in the  
17 investment and local impact fund at the beginning of that fiscal year, whichever  
18 amount is greater.”.

19 **\*b1838/1.1\* 900.** Page 706, line 6: after that line insert:

20 **\*b1838/1.1\* SECTION 2114n.** 70.35 (1) of the statutes is amended to read:

21 70.35 (1) To determine the amount and value of any personal property for  
22 which any person, firm or corporation should be assessed, any assessor may examine  
23 such person or the managing agent or officer of any firm or corporation under oath  
24 as to all such items of personal property, the taxable value thereof as defined in s.

1 70.34 if the property is taxable and the fair full market value, as determined under  
2 s. 79.095 (3) (b), if the property is exempt under s. 70.11 (39). In the alternative the  
3 assessor may require such person, firm or corporation to submit a return of such  
4 personal property and of the taxable value thereof. There shall be annexed to such  
5 return the declaration of such person or of the managing agent or officer of such firm  
6 or corporation that the statements therein contained are true.

7 \*b1838/1.1\* SECTION 2114p. 70.35 (2) of the statutes is amended to read:

8 70.35 (2) The return shall be made and all the information therein requested  
9 given by such person on a form prescribed by the assessor with the approval of the  
10 department of revenue which shall provide suitable schedules for such information  
11 bearing on value as the department deems necessary to enable the assessor to  
12 determine the true cash value of the taxable personal property; and the full value  
13 of the personal property that is exempt under s. 70.11 (39), as determined under s.  
14 79.095 (3) (b); that is owned or in the possession of such person on January 1 as  
15 provided in s. 70.10. The return may contain methods of deriving assessable values  
16 from book values and for the conversion of book values to present values, and a  
17 statement as to the accounting method used. No person shall be required to take  
18 detailed physical inventory for the purpose of making the return required by this  
19 section.”.

20 \*b1576/3.3\* 901. Page 706, line 7: after that line insert:

21 \*b1576/3.3\* “SECTION 2116. 70.511 (2) (b) of the statutes is amended to read:

22 70.511 (2) (b) If the reviewing authority reduces the value of the property in  
23 question, or determines that manufacturing property is exempt, the taxpayer may  
24 file a claim for refund of taxes resulting from the reduction in value or determination

1 that the property is exempt. If Except as provided in par. (bm), if a claim for refund  
2 is filed with the clerk of the municipality on or before the November 1 following the  
3 decision of the reviewing authority, the claim shall be payable to the taxpayer from  
4 the municipality no later than January 31 of the succeeding year. –A– Except as  
5 provided in par. (bm), a claim filed after November 1 shall be paid to the taxpayer by  
6 the municipality no later than the 2nd January 31 after the claim is filed. Interest  
7 Except for claims related to property assessed under s. 70.995, interest on the claim  
8 at the rate of 0.8% per month shall be paid to the taxpayer when the claim is paid.  
9 Interest on claims related to property assessed under s. 70.995 shall be paid when  
10 the claim is made at the average annual discount interest rate determined by the last  
11 auction of 6-month U.S. treasury bills before an appeal or objection is filed under s.  
12 70.995 (8) or 10% per year, whichever is less. If the taxpayer requests a  
13 postponement of proceedings before the reviewing authority, interest on the claim  
14 shall permanently stop accruing at the date of the request. If the hearing is  
15 postponed at the request of the taxpayer, the reviewing authority shall hold a  
16 hearing on the appeal within 30 days after the postponement is requested unless the  
17 taxpayer agrees to a longer delay. If the reviewing authority postpones the hearing  
18 without a request by the taxpayer, interest on the claim shall continue to accrue. No  
19 interest may be paid if the reviewing authority determines under s. 70.995 (8) (a) that  
20 the value of the property was reduced because the taxpayer supplied false or  
21 incomplete information. If taxes are refunded, the municipality may proceed under  
22 s. 74.41.

23 **\*b1576/3.3\* SECTION 2117.** 70.511 (2) (bm) of the statutes is created to read:  
24 70.511 (2) (bm) A municipality may pay a refund under par. (b) of the taxes on  
25 property that is assessed under s. 70.995 in 5 annual installments, each of which

1 except the last is equal to at least 20% of the sum of the refund and the interest on  
2 the refund that is due, beginning on the date under par. (b), if all of the following  
3 conditions exist:

4 1. The municipality's property tax levy for its general operations for the year  
5 for which the taxes to be refunded are due is less than \$100,000,000.

6 2. The refund is at least 0.0025% of the municipality's levy for its general  
7 operations for the year for which the taxes to be refunded are due.

8 3. The refund is more than \$10,000.

9 **\*b1576/3.3\* SECTION 2118.** 70.511 (2) (br) of the statutes is created to read:

10 70.511 (2) (br) From the appropriation under s. 20.835 (2) (bm), the department  
11 of administration shall pay to each municipality that pays a refund under par. (b) for  
12 property that is assessed under s. 70.995 or that pays a refund under par. (bm) an  
13 amount equal to the interest that is paid by the municipality in the previous  
14 biennium and that has accrued up to the date of the determination by the tax appeals  
15 commission of the municipality's obligation.”.

16 **\*b1838/1.2\* 902.** Page 713, line 6: after that line insert:

17 **\*b1838/1.2\* “SECTION 2130b.** 70.995 (12r) of the statutes is amended to read:

18 70.995 (12r) The department of revenue shall calculate the value of property  
19 that is used in manufacturing, as defined in this section, and that is exempt under  
20 s. 70.11 (39), as provided under s. 79.095 (3) (b).”.

21 **\*b1810/2.1\* 903.** Page 713, line 16: delete the material beginning with “and  
22 P.L.” and ending with “106-554.” on line 17 and substitute “P.L. 106-519, and P.L.  
23 106-554.”.

1           **\*b1810/2.2\* 904.** Page 713, line 22: delete the material beginning with “and  
2           P.L.” and ending with “106-554” on line 23 and substitute “P.L. 106-519, and P.L.  
3           106-554”.

4           **\*b1810/2.3\* 905.** Page 714, line 4: delete the material beginning with “and  
5           P.L.” and ending with “106-554,” on line 5 and substitute “P.L. 106-519, and P.L.  
6           106-554”.

7           **\*b1810/2.4\* 906.** Page 714, line 7: delete the material beginning with “and  
8           P.L.” and ending with “106-554” on line 8 and substitute “P.L. 106-519, and P.L.  
9           106-554”.

10           **\*b1810/2.5\* 907.** Page 714, line 19: delete that line and substitute “and, P.L.  
11           105-277, P.L. 106-519, and P.L. 106-554,”.

12           **\*b1810/2.6\* 908.** Page 715, line 2: delete that line and substitute “P.L.  
13           106-519, and P.L. 106-554. The Internal”.

14           **\*b1810/2.7\* 909.** Page 715, line 10: delete that line and substitute “and, P.L.  
15           105-277, P.L. 106-519, and P.L. 106-554,”.

16           **\*b1810/2.8\* 910.** Page 715, line 14: delete the material beginning with “and  
17           P.L.” and ending with “106-554” on line 15 and substitute “P.L. 106-519, and P.L.  
18           106-554”.

19           **\*b1810/2.9\* 911.** Page 715, line 25: delete “and P.L. 106-554, excluding” and  
20           substitute “P.L. 106-519, and P.L. 106-554”.

21           **\*b1810/2.10\* 912.** Page 716, line 1: delete “sections 162 and 165 of P.L.  
22           106-554”.

- 1           **\*b1810/2.11\* 913.** Page 716, line 8: delete that line and substitute “P.L.  
2           105–206 and, P.L. 105–277, P.L. 106–519, and”.
- 3           **\*b1810/2.12\* 914.** Page 716, line 9: delete “of”.
- 4           **\*b1810/2.13\* 915.** Page 716, line 15: before “and P.L.” insert “P.L. 106–519,”.
- 5           **\*b1810/2.14\* 916.** Page 716, line 16: delete “excluding sections 162 and 165  
6           of P.L. 106–554,”.
- 7           **\*b1810/2.15\* 917.** Page 716, line 19: before “and P.L.” insert “P.L. 106–519,”.
- 8           **\*b1810/2.16\* 918.** Page 716, line 20: delete “excluding sections 162 and 165  
9           of P.L. 106–554,”.
- 10          **\*b1810/2.17\* 919.** Page 717, line 5: before “and P.L.” insert “P.L. 106–519,”.
- 11          **\*b1810/2.18\* 920.** Page 717, line 6: delete “, excluding sections 162 and 165  
12          of P.L. 106–554”.
- 13          **\*b1810/2.19\* 921.** Page 717, line 13: before “and P.L.” insert “P.L. 106–519,”.
- 14          **\*b1810/2.20\* 922.** Page 717, line 14: delete “, excluding sections 162 and 165  
15          of P.L. 106–554”.
- 16          **\*b1810/2.21\* 923.** Page 717, line 21: before “and P.L.” insert “P.L. 106–519,”.
- 17          **\*b1810/2.22\* 924.** Page 717, line 22: delete “excluding sections 162 and 165  
18          of P.L. 106–554,”.
- 19          **\*b1810/2.23\* 925.** Page 718, line 1: delete that line and substitute “P.L.  
20          106–519, and P.L. 106–554, apply for”.
- 21          **\*b1810/2.24\* 926.** Page 718, line 11: delete that line and substitute “and, P.L.  
22          106–36, P.L. 106–519, and P.L. 106–554,”.

1           **\*b1810/2.25\* 927.** Page 718, line 19: delete the material beginning with “and  
2           P.L.” and ending with “of” on line 20 and substitute “P.L. 106–519, and”.

3           **\*b1810/2.26\* 928.** Page 718, line 25: delete “and P.L. 106–554,” and  
4           substitute “P.L. 106–519, and P.L. 106–554,”.

5           **\*b1810/2.27\* 929.** Page 719, line 1: delete “excluding sections 162 and 165  
6           of P.L. 106–554,”.

7           **\*b1810/2.28\* 930.** Page 719, line 3: delete the material beginning with “and  
8           P.L.” and ending with “106–554,” on line 4 and substitute “P.L. 106–519, and  
9           106–554”.

10           **\*b1810/2.29\* 931.** Page 719, line 14: delete that line and substitute “and, P.L.  
11           106–170, P.L. 106–519, P.L. 106–554, and”.

12           **\*b1810/2.30\* 932.** Page 719, line 23: delete that line and substitute “P.L.  
13           106–519, P.L. 106–554, and P.L. 106–573. The”.

14           **\*b1810/2.31\* 933.** Page 720, line 4: delete “P.L. 106–554, excluding sections  
15           162 and” and substitute “P.L. 106–519,”.

16           **\*b1810/2.32\* 934.** Page 720, line 5: delete “165 of”.

17           **\*b1810/2.33\* 935.** Page 720, line 7: delete “P.L. 106–554, excluding sections  
18           162 and” and substitute “P.L. 106–519,”.

19           **\*b1810/2.34\* 936.** Page 720, line 8: delete “165 of”.

20           **\*b1810/2.35\* 937.** Page 720, line 18: delete “106–554, excluding sections 162  
21           and 165 of P.L. 106–554” and substitute “106–519, P.L. 106–554”.

22           **\*b1810/2.36\* 938.** Page 721, line 2: delete “106–554, excluding sections 162  
23           and 165 of P.L. 106–554” and substitute “106–519, P.L. 106–554”.



- 1           **\*b1810/2.37\* 939.** Page 721, line 8: delete “106–554, excluding sections 162  
2 and 165 of P.L. 106–554” and substitute “106–519, P.L. 106–554”.
- 3           **\*b1810/2.38\* 940.** Page 721, line 10: after “106–230,” insert “P.L. 106–519,”.
- 4           **\*b1810/2.39\* 941.** Page 721, line 11: delete “excluding sections 162 and 165  
5 of P.L. 106–554,”.
- 6           **\*b1810/2.40\* 942.** Page 721, line 20: after “106–230,” insert “P.L. 106–519,”.
- 7           **\*b1810/2.41\* 943.** Page 721, line 20: delete “excluding”.
- 8           **\*b1810/2.42\* 944.** Page 721, line 21: delete “sections 162 and 165 of P.L.  
9 106–554,”.
- 10           **\*b1810/2.43\* 945.** Page 722, line 4: after “106–230,” insert “P.L. 106–519,”.
- 11           **\*b1810/2.44\* 946.** Page 722, line 5: delete “excluding sections 162 and 165  
12 of P.L. 106–554,”.
- 13           **\*b1810/2.45\* 947.** Page 722, line 10: after “106–230,” insert “P.L. 106–519,”.
- 14           **\*b1810/2.46\* 948.** Page 722, line 11: delete “excluding sections 162 and 165  
15 of P.L. 106–554,”.
- 16           **\*b1810/2.47\* 949.** Page 722, line 13: after “106–230,” insert “P.L. 106–519,”.
- 17           **\*b1810/2.48\* 950.** Page 722, line 13: delete “excluding sections 162 and 165  
18 of P.L. 106–554,”.
- 19           **\*b1810/2.49\* 951.** Page 723, line 5: after “106–230,” insert “P.L. 106–519,”.
- 20           **\*b1810/2.50\* 952.** Page 723, line 5: delete “excluding sections 162 and 165  
21 of P.L. 106–554,”.
- 22           **\*b1810/2.51\* 953.** Page 723, line 9: after that line insert:

1           **\*b1810/2.51\*** “SECTION 2130ds. 71.01 (6) (pm) of the statutes is created to  
2 read:

3           71.01 (6) (pm) For taxable years beginning after December 31, 2000, and before  
4 January 1, 2002, for natural persons, fiduciaries, except fiduciaries of nuclear  
5 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
6 Internal Revenue Code as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641  
7 to 646, 655, 658, and 701 of P.L. 107–16 and as indirectly affected by sections 411,  
8 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16. The Internal  
9 Revenue Code applies for Wisconsin purposes at the same time as for federal  
10 purposes. Amendments to the federal Internal Revenue Code enacted after June 30,  
11 2001, do not apply to this paragraph with respect to taxable years beginning after  
12 December 31, 2000, and before January 1, 2002.”.

13           **\*b1790/3.1\* 954.** Page 728, line 17: after that line insert:

14           **\*b1790/3.1\*** “SECTION 2142m. 71.05 (1) (am) of the statutes is created to read:  
15           71.05 (1) (am) *Military retirement systems.* All retirement payments, other  
16 than surviving spouse benefits, received from the U.S. military employee retirement  
17 system, to the extent that such payments are not exempt under par. (a).

18           **\*b1790/3.1\* SECTION 2142n.** 71.05 (1) (an) of the statutes is created to read:  
19           71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments  
20 received by an individual from the U.S. government that relate to the individual’s  
21 service with the coast guard, the commissioned corps of the national oceanic and  
22 atmospheric administration, or the commissioned corps of the public health service,  
23 to the extent that such payments are not exempt under par. (a) or (am).”.

24           **\*b1553/3.12\* 955.** Page 728, line 20: after “(3s)” insert “, and (5d)”.

JK

1 ~~\*b1440/1.1\* 956. Page 728, line 20: delete "and (3s)" and substitute "(3s), and~~  
 2 ~~(5r).~~

3 \*b1855/2.2\* 957. Page 728, line 20: delete that line and substitute "(2di),  
 4 (2dj), (2dL), (2dm) (2dr), (2ds), (2dx) ~~and, (3g), (3s), and (5s)~~ and not passed through".

5 \*b1519/2.182\* 958. Page 728, line 23: after that line insert:

6 \*b1519/2.182\* "SECTION 2143v. 71.05 (11) (a) of the statutes is amended to  
 7 read:

8 71.05 (11) (a) The federal adjusted basis at the end of the calendar year 1968  
 9 or corresponding fiscal year of waste treatment plant or pollution abatement  
 10 equipment acquired pursuant to order or recommendation of the committee on water  
 11 pollution, state board of health, city council, village board or county board pursuant  
 12 to s. 59.07 (53) or (85), 1971 stats., may be treated as a subtraction modification on  
 13 the return of the calendar year 1969 or corresponding fiscal year but not in later  
 14 years. In case of such subtraction an add modification shall be made in 1969 and  
 15 later taxable years to reverse federal depreciation or amortization of such basis or  
 16 to correct gain or loss on disposition. The cost of such plant or equipment acquired  
 17 in 1969 or thereafter pursuant to order, recommendation or approval of the  
 18 committee on water pollution, department of resource development, department of  
 19 natural resources fish, wildlife, parks, and forestry, department of environmental  
 20 management, state board of health, city council, village board, or county board  
 21 pursuant to s. 59.07 (53) or (85), 1971 stats., (less any federal depreciation or  
 22 amortization taken) may be deducted as a subtraction modification or as subtraction  
 23 modifications in the year or years in which paid or accrued, dependent on the method  
 24 of accounting employed. In case of such election, appropriate add modifications shall

1 be made in subsequent years to reverse federal depreciation or amortization or to  
2 correct gain or loss on disposition. This paragraph is intended to apply only to  
3 depreciable property except that where wastes are disposed of through a lagoon  
4 process, lagooning costs and the cost of land containing such lagoons may be treated  
5 as depreciable property for purposes of this paragraph. In no event may any amount  
6 in excess of cost be deducted. The taxpayer shall file with the department copies of  
7 all recommendations, orders or approvals relating to installation of such property  
8 and such other documents or data relating thereto as the department requests.”.

9 \*b1540/4.1\* **959**. Page 728, line 23: after that line insert:

10 \*b1540/4.1\* “SECTION 2143r. 71.05 (6) (b) 32. (intro.) of the statutes, as created  
11 by 1999 Wisconsin Act 44, is amended to read:

12 71.05 (6) (b) 32. (intro.) An amount paid into a college savings account, as  
13 described in s. 14.64, if the beneficiary of the account either is the claimant or is the  
14 claimant’s child and the claimant’s dependent who is claimed under section 151 (c)  
15 of the Internal Revenue Code; or is the claimant’s grandchild; calculated as follows:

16 \*b1540/4.1\* SECTION 2143rm. 71.05 (6) (b) 32. a. of the statutes, as created by  
17 1999 Wisconsin Act 44, is amended to read:

18 71.05 (6) (b) 32. a. An amount equal to not more than \$3,000 per beneficiary  
19 by a claimant for contributions to an account for each year to which the claim relates,  
20 except that the total amount for which a deduction may be claimed under this  
21 subdivision and under subd. 33., per beneficiary by any claimant may not exceed  
22 \$3,000 each year. The deduction limit under this subdivision for a married couple  
23 that files a joint income tax return is \$3,000 per beneficiary for each year. The total  
24 deduction that may be claimed by a married couple under this subdivision and under