

1 ***b1549/1.2* 1011.** Page 680, line 5: after that line insert:

2 ***b1549/1.2* "SECTION 2020i.** 66.0607 (1) of the statutes is amended to read:

3 66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608,
4 in a county, city, village, town, or school district, all disbursements from the treasury
5 shall be made by the treasurer upon the written order of the county, city, village,
6 town, or school clerk after proper vouchers have been filed in the office of the clerk.
7 If the statutes provide for payment by the treasurer without an order of the clerk, the
8 clerk shall draw and deliver to the treasurer an order for the payment before or at
9 the time that the payment is required to be made by the treasurer. This section
10 applies to all special and general provisions of the statutes relative to the
11 disbursement of money from the county, city, village, town, or school district treasury
12 except s. 67.10 (2).

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

14 **66.0608 Separate accounts for municipal fire, emergency medical**
15 **technician, and first responder volunteer funds. (1) DEFINITIONS.** In this
16 section:

17 (a) "Emergency medical technician" has the meaning given in s. 146.50 (1) (e).

18 (b) "Emergency medical technician volunteer funds" means funds of a
19 municipality that are raised by employees of the municipality's emergency medical
20 technician department, by volunteers, or by donation to the emergency medical
21 technician department, for the benefit of the municipality's emergency medical
22 technician department.

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

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

5 (e) “First responder volunteer funds” means funds of a municipality that are
6 raised by employees of the municipality’s first responder department, by volunteers,
7 or by donation to the first responder department, for the benefit of the municipality’s
8 first responder department.

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

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

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

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

15 (a) Authorizes a particular official or employee of the municipality’s fire
16 department, emergency medical technician department, or first responder
17 department to deposit volunteer funds of the department for which the individual
18 serves as an official or employee, in an account in the name of the fire department,
19 emergency medical technician department, or first responder department, in a
20 public depository.

21 (b) Gives the municipality’s fire department, emergency medical technician
22 department, or first responder department, through the official or employee
23 described under par. (a), exclusive control over the expenditure of volunteer funds
24 of the department for which the individual serves as an official or employee in an
25 account described under par. (a).

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

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

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

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

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

13 ***b1561/5.1* 1012.** Page 680, line 5: after that line insert:

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

15 **66.0316 Renew Wisconsin performance review. (1) DEFINITIONS.** In this
16 section:

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

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

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

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

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

24 1. Law enforcement.

- 1 2. Fire protection.
- 2 3. Emergency services.
- 3 4. Public health.
- 4 5. Solid waste collection and disposal.
- 5 6. Recycling.
- 6 7. Public transportation.
- 7 8. Public housing.
- 8 9. Animal control.
- 9 10. Libraries.
- 10 11. Recreation and culture.
- 11 12. Human services.
- 12 13. Youth services.

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

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

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

- 24 1. The chief executive officer of the political subdivision, or his or her designee.
- 25 2. A member who is an employee of the political subdivision.

1 3. A member with cost accounting experience who is a resident of the political
2 subdivision and who is not a political subdivision officer or employee.

3 4. Two members, not including the member under subd. 3., who are residents
4 of the political subdivision and who are not political subdivision officers or
5 employees.

6 (b) The political subdivision's chief executive officer shall appoint the council
7 members under par. (a) 2. to 4. The chief executive officer shall appoint 2 members
8 to initial terms of 2 years and the remaining 2 members to initial terms of 4 years.
9 The chief executive officer shall appoint the respective successors of the members
10 under par. (a) 2. to 4. to terms of 4 years. All members under par. (a) 2. to 4. shall
11 serve until their successors are appointed and qualified.

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

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

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

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

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

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

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

3 2. A written complaint that a governmental service provided by the political
4 subdivision is competing with the same or a similar service provided by a private
5 person.

6 3. A written suggestion by a political subdivision employee or political
7 subdivision employee labor organization to review a governmental service delegated
8 to a private person.

9 (b) After receiving a suggestion or complaint under par. (a), the council shall
10 meet to decide whether an analysis of the governmental service indicated in the
11 suggestion or complaint is necessary. The council may hold hearings, conduct
12 inquiries, and gather data to make its decision. If the council decides to analyze a
13 governmental service under this paragraph, the council shall do all of the following:

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

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

18 3. Make a cost-benefit determination based on the findings under subds. 1. and

19 2.

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

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

1 (c) After completing an analysis under par. (b), the council shall make a
2 recommendation to the political subdivision providing the governmental service
3 analyzed under par. (b) and publish the council's recommendation. The
4 recommendation shall specify the recommendation's impact on the political
5 subdivision and the political subdivision's employees.

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

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

11 (b) Determine ways to improve the efficiency of delivering a governmental
12 service.

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

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

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

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

22 (c) On or before July 31, 2003, the department shall submit a report concerning
23 the activities and recommendations described in the reports submitted under pars.

24 (a) and (b) to the legislature under s. 13.172 (2) and to the governor. The

1 department's report shall describe ways to implement such recommendations
2 statewide.

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

4 **66.0317 Cooperation region. (1) DEFINITIONS.** In this section:

5 (a) "Cooperation region" means a federal standard metropolitan statistical
6 area. For purposes of this section, if only a part of a county is located in a federal
7 standard metropolitan statistical area the entire county is considered to be located
8 in the federal standard metropolitan statistical area.

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

10 (c) "Metropolitan service delivery" means any governmental service provided
11 to a city that is provided by the city or by another city or by a town, village, or county
12 and provided on a multijurisdictional basis.

13 (d) "Municipality" means any city, village, or town.

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

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

24 3. A municipality that is not adjacent to at least 2 other municipalities located
25 in the same cooperation region as the municipality may enter into a cooperation

1 compact with any adjacent municipality or with the county in which the municipality
2 is located to perform the number of governmental services as specified under subd.
3 1. or 2.

4 (b) An area cooperation compact shall provide a plan for any municipalities or
5 counties that enter into the compact to collaborate to provide governmental services.
6 The compact shall provide benchmarks to measure the plan's progress and provide
7 outcome-based performance measures to evaluate the plan's success.
8 Municipalities and counties that enter into the compact shall structure the compact
9 in a way that results in significant tax savings to taxpayers within those
10 municipalities and counties.

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

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

19 a. Establishment of performance standards for delivery of governmental
20 services by municipalities or counties within a federal standard metropolitan
21 statistical area or county.

22 b. Collaborative service delivery.

23 c. Reduction or elimination of overlapping service delivery.

24 d. Municipal revenue sharing under s. 66.0305.

25 e. Smart growth planning under s. 16.965.

1 f. Metropolitan service delivery.

2 g. Financial incentives for shared regional planning services.

3 h. Boundary issues.

4 i. Other intergovernmental issues.

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

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

12 *b1571/1.3* **1013.** Page 680, line 5: after that line insert:

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

14 66.0501 (4) COMPATIBLE OFFICES AND POSITIONS. A volunteer fire fighter,
15 emergency medical technician, or first responder in a city, village, or town whose
16 annual compensation from one or more of those positions, including fringe benefits,

17 does not exceed \$2,500 may also hold an elected elective office in that city, village,
18 or town. It is compatible with his or her office for an elected town officer to receive
19 wages under s. 60.37 (4) for work that he or she performs for the town.”.

20 *b2120/2.1* **1014.** Page 680, line 5: after that line insert:

21 *b2120/2.1* “SECTION 2021. 66.0627 (title) of the statutes is amended to read:

22 **66.0627 (title) Special charges for current services.**

23 *b2120/2.1* SECTION 2022. 66.0627 (2) of the statutes is amended to read:

the amount specified in s. 946.13(2)(a)

1 66.0627 (2) Except as provided in sub. (5), the governing body of a city, village
2 or town may impose a special charge against real property for ~~current~~ services that
3 are available, regardless of whether the services are actually rendered, by allocating
4 all or part of the cost of the service to the property that is served or that is eligible
5 to be served. The authority under this section is in addition to any other method
6 provided by law.

7 ***b2120/2.1* SECTION 2022e.** 66.0627 (3) (a) of the statutes is amended to read:

8 66.0627 (3) (a) Except as provided in par. (b), before a special charge may be
9 imposed a public hearing shall be held on the imposition of the proposed special
10 charge by the governing body of the city, village or town may determine the manner
11 of providing notice of a special charge. Notice of the hearing shall be by class 1 notice
12 under ch. 985, and the notice shall specify where a copy of the proposed ordinance
13 relating to the special charge may be obtained.

14 ***b2120/2.1* SECTION 2023.** 66.0707 (2) of the statutes is amended to read:

15 66.0707 (2) A city, village or town may impose a special charge under s. 66.0627
16 against real property in an adjacent city, village or town that is served by ~~current~~
17 services that are available, regardless of whether the services are actually rendered
18 by the municipality imposing the special charge if the municipality in which the
19 property is located approves the imposition by resolution, except that such a
20 resolution may not be approved before the governing body of the municipality in
21 which the property is located holds a public hearing on the imposition. Notice of the
22 public hearing shall be by class 1 notice under ch. 985, and the notice shall specify
23 where a copy of the proposed resolution and ordinance relating to the special charge
24 may be obtained. The owner of the property is entitled to the use and enjoyment of

1 the service for which the special charge is imposed on the same conditions as the
2 owner of property within the city, village or town.”

3 *b2221/3.113* **1015.** Page 680, line 5: after that line insert:

4 *b2221/3.113* “SECTION 2020m. 66.0223 of the statutes is amended to read:

5 **66.0223 Annexation of territory owned by a city or village.** In addition
6 to other methods provided by law and subject to ss. 59.692 (7) and 66.0307 (7),
7 territory owned by and lying near but not necessarily contiguous to a village or city
8 may be annexed to a village or city by ordinance enacted by the board of trustees of
9 the village or the common council of the city, provided that in the case of
10 noncontiguous territory the use of the territory by the city or village is not contrary
11 to any town or county zoning regulation. The ordinance shall contain the exact
12 description of the territory annexed and the names of the towns from which
13 detached, and attaches the territory to the village or city upon the filing of 7 certified
14 copies of the ordinance in the office of the secretary of state, together with 7 copies
15 of a plat showing the boundaries of the territory attached. Two copies of the
16 ordinance and plat shall be forwarded by the secretary of state to the department of
17 transportation, one copy to the department of administration, one copy to the
18 department of natural resources, one copy to the department of forestry, one copy to
19 the department of revenue and one copy to the department of public instruction.
20 Within 10 days of filing the certified copies, a copy of the ordinance and plat shall be
21 mailed or delivered to the clerk of the county in which the annexed territory is
22 located. Section 66.0217 (11) applies to annexations under this section.

23 *b2221/3.113* SECTION 2021g. 66.0235 (5) of the statutes is amended to read:

1 66.0235 (5) APPORTIONMENT BOARD. The boards or councils of the local
2 governmental units, or committees selected for that purpose, acting together,
3 constitute an apportionment board. When a local governmental unit is dissolved
4 because all of its territory is transferred the board or council of the local
5 governmental unit existing at the time of dissolution shall, for the purpose of this
6 section, continue to exist as the governing body of the local governmental unit until
7 there has been an apportionment of assets by agreement of the interested local
8 governmental units or by an order of the circuit court. After an agreement for
9 apportionment of assets has been entered into between the interested local
10 governmental units, or an order of the circuit court becomes final, a copy of the
11 apportionment agreement, or of the order, certified to by the clerks of the interested
12 local governmental units, shall be filed with the department of revenue, the
13 department of natural resources, the department of forestry, the department of
14 transportation, the state superintendent of public instruction, the department of
15 administration, and with any other department or agency of the state from which the
16 town may be entitled by law to receive funds or certifications or orders relating to the
17 distribution or disbursement of funds, with the county treasurer, with the treasurer
18 of any local governmental unit, or with any other entity from which payment would
19 have become due if the dissolved local governmental unit had continued in existence.
20 Subject to ss. 79.006 and 86.303 (4), payments from the shared revenue account
21 made pursuant to ch. 79, payments of forest crop taxes under s. 77.05, of
22 transportation aids under s. 20.395, of state aids for school purposes under ch. 121,
23 payments for managed forest land under subch. VI of ch. 77 and all payments due
24 from a department or agency of the state, from a county, from a local governmental
25 unit, or from any other entity from which payments would have become due if the

1 dissolved local governmental unit had continued in existence, shall be paid to the
2 interested local governmental unit as provided by the agreement for apportionment
3 of assets or by any order of apportionment by the circuit court and the payments have
4 the same force and effect as if made to the dissolved local governmental unit.

5 ***b2221/3.113* SECTION 2021p.** 66.0307 (4) (a) 1. of the statutes is amended to
6 read:

7 66.0307 (4) (a) 1. The department, the department of natural resources, the
8 department of forestry, the department of agriculture, trade and consumer
9 protection and the department of transportation.

10 ***b2221/3.113* SECTION 2021r.** 66.0407 (5) of the statutes is amended to read:

11 66.0407 (5) This section does not apply to Canada thistle or annual noxious
12 weeds that are located on land that the department of natural resources or the
13 department of forestry owns, occupies, or controls and that is maintained in whole
14 or in part as habitat for wild birds by the either department of natural resources.”.

15 ***b0953/1.1* 1016.** Page 681, line 7: after that line insert:

16 ***b0953/1.1* “SECTION 2026nz.** 66.0903 (3) (am) of the statutes is amended to
17 read:

18 66.0903 (3) (am) A local governmental unit, before making a contract by direct
19 negotiation or soliciting bids on a contract, for the erection, construction, remodeling,
20 repairing or demolition of any project of public works, including a highway, street or
21 bridge construction project, shall apply to the department to determine the
22 prevailing wage rate for each trade or occupation required in the work contemplated.
23 The department shall conduct investigations and hold public hearings as necessary
24 to define the trades or occupations that are commonly employed on projects that are

1 subject to this section and to inform itself as to the prevailing wage rates in all areas
2 of the state for those trades or occupations, in order to determine the prevailing wage
3 rate for each trade or occupation. In defining those trades or occupations, the
4 department may not define swimming pool installer as a separate trade or
5 occupation for purposes of determining the prevailing wage rates for the trades or
6 occupations that are commonly employed in the construction of swimming pools. The
7 department shall issue its determination within 30 days after receiving the request
8 and shall file the determination with the requesting local governmental unit.”.

9 *b2050/2.1* **1017.** Page 681, line 7: after that line insert:

10 *b2050/2.1* “SECTION 2026nz. 66.0903 (3) (am) of the statutes is amended to
11 read:

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

1 ~~repairing existing prefabricated, packaged metal buildings and constructing~~
 2 ~~prefabricated, packaged metal additions to existing prefabricated, packaged metal~~
 3 ~~buildings.~~ The department shall issue its determination within 30 days after
 4 receiving the request and shall file the determination with the requesting local
 5 governmental unit.”

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5

6 *b0986/1.2* **1018.** Page 682, line 9: delete lines 10 to 22.

7 *b0828/1.1* **1019.** Page 682, line 22: after that line insert:

8 *b0828/1.1* “SECTION 2029ss. 66.1105 (5) (bh) of the statutes is created to
 9 read:

10 66.1105 (5) (bh) Notwithstanding the time limits in subs. (4) (e) and (4m) (b)
 11 2., if the village clerk of a village that created, or attempted to create, a tax
 12 incremental district before June 2000 and amended or tried to amend the district’s
 13 boundaries in September 2000 files with the department of revenue, not later than
 14 November 30, 2000, the forms and application that were originally due on or before
 15 December 31, 2000, the tax incremental base of the district shall be calculated by the
 16 department of revenue as if the time limits described in subs. (4) (e) and (4m) (b) 2.
 17 had been strictly complied with and, until the tax incremental district terminates,
 18 the department of revenue shall allocate tax increments and treat the district in all
 19 other respects as if the time limits described in subs. (4) (e) and (4m) (b) 2. had been
 20 strictly complied with and as if the district were created on January 1, 2000, except
 21 that the department of revenue may not certify a value increment under par. (b)
 22 before 2002.”.

23 *b0941/1.1* **1020.** Page 682, line 23: delete the material beginning with that
 24 line and ending on page 684, line 8.

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***b0831/2.1* 1021.** Page 684, line 8: after that line insert:

2

***b0831/2.1* "SECTION 2049h.** 66.1113 (2) (a) of the statutes is amended to read:

3

66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds

4

vote of the members of the governing body who are present when the vote is taken,

5

may enact an ordinance or adopt a resolution declaring itself to be a premier resort

6

area if, except as provided in par. (e), at least 40% of the equalized assessed value of

7

the taxable property within such political subdivision is used by tourism-related

8

retailers.

9

***b0831/2.1* SECTION 2049i.** 66.1113 (2) (e) of the statutes is created to read:

10

66.1113 (2) (e) 1. The legislature finds the following with respect to the city of

11

Eagle River:

12

a. That it has an atypical percentage of tax-exempt land within its boundaries

13

that is used for tourism-related purposes.

14

b. That it is the site of national recreational competitions that draw tourism

15

business to the entire northern region of this state.

16

2. The city of Eagle River may enact an ordinance or adopt a resolution

17

declaring itself to be a premier resort area under par. (a) even if less than 40% of the

18

equalized assessed value of the taxable property within Eagle River is used by

19

tourism-related retailers.”

~~20~~~~***b0986/1.3* 1022.** Page 684, line 9: delete lines 9 to 18.~~

21

***b2049/3.5* 1023.** Page 693, line 7: after “death” insert “, together with the

22

fee required under s. 69.22 (7).”

23

***b2049/3.6* 1024.** Page 698, line 1: delete “sub. (6)” and substitute “subs. (6)

24

and (7)”.

1 ***b1985/1.1* 1025.** Page 698, line 24: delete “all of which shall be forwarded
2 as provided in sub. (1m)”.

3 ***b2049/3.7* 1026.** Page 700, line 5: after that line insert:

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

5 69.22 (7) In a county with a population greater than 600,000, in addition to any
6 applicable fee under sub. (1), the state registrar and any local registrar shall charge
7 a fee of \$10 for filing a certificate of death and a surcharge of \$1 for issuing a certified
8 copy or additional certified copy of a certificate of death, regardless of whether the
9 death occurred before or after 1930. By the 15th day of the first month following the
10 end of a calendar quarter, the state registrar and local registrar shall forward to the
11 state treasurer the amounts received under this subsection during the calendar
12 quarter. The state treasurer shall credit all amounts received under this subsection
13 to the cemetery management insurance fund.”.

14 ***b0931/1.1* 1027.** Page 702, line 23: delete lines 23 to 25.

15 ***b0931/1.2* 1028.** Page 703, line 1: delete lines 1 to 7.

16 ***b0925/2.1* 1029.** Page 703, line 14: after “to” insert “automatic teller
17 machines,”.

18 ***b2150/2.3* 1030.** Page 703, line 18: after that line insert:

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

20 70.11 (39m) If the owner of the property fulfills the requirements under s.
21 70.35, cash registers and fax machines, excluding fax machines that are also
22 copiers.”.

23 ***b1180/1.1* 1031.** Page 704, line 22: after that line insert:

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

1 70.111 (25) DIGITAL BROADCASTING EQUIPMENT. Digital broadcasting equipment
2 owned and used by a radio station ~~or a~~ television station, ~~except that this subsection~~
3 ~~does not apply to digital broadcasting equipment that is owned and used by a~~ or cable
4 television system, as defined in s. ~~66.082~~ 66.0419 (2) (d).”.

5 ***b1281/1.1* 1032.** Page 705, line 24: after that line insert:

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

7 70.112 (5) MOTOR VEHICLES, BICYCLES, SNOWMOBILES. Every automobile,
8 low-speed vehicle, motor bicycle, motor bus, motorcycle, motor truck, moped, road
9 tractor, school bus, snowmobile, truck tractor, or other similar motor vehicle, or
10 trailer or semitrailer used in connection therewith.”.

11 ***b2221/3.114* 1033.** Page 705, line 24: after that line insert:

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

14 70.113 (1) (intro.) As soon after April 20 of each year as is feasible the
15 department of natural resources shall pay to the city, village, or town treasurer all
16 of the following amounts from the following appropriations for each acre situated in
17 the municipality of ~~state forest lands, as defined in s. 28.02 (1)~~, state parks under s.
18 27.01 and state public shooting, trapping or fishing grounds and reserves or refuges
19 operated thereon, acquired at any time under s. 29.10, 1943 stats., s. 23.09 (2) (d) or
20 29.749 (1) or from the appropriations made by s. 20.866 (2) (tp) by the department
21 of natural resources or leased from the federal government by the department of
22 natural resources:

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

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

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

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

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

9 70.113 (2) (a) Towns, cities or villages shall be paid for forest lands as defined
10 in s. 28.02 (1), state parks under s. 27.01, and other lands acquired under s. 23.09 (2)
11 (d), 23.27, 23.29, 23.293, 23.31, or 29.749 (1) located within such municipality and
12 acquired after June 30, 1969. Such payments shall be ~~made from the appropriation~~
13 ~~under s. 20.370 (5) (da) or (dg) and~~ remitted by the department of natural resources
14 or the department of forestry in the amounts certified by the department of revenue
15 according to par. (b).

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

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

19 70.114 (1) (d) “Purchase price” means the amount paid by the department of
20 natural resources or by the department of forestry for a fee simple interest in real
21 property. “Purchase price” does not include administrative costs incurred by ~~the~~
22 either department to acquire the land, such as legal fees, appraisal costs or recording
23 fees. If real estate is transferred by gift to the applicable department ~~by gift~~ or is sold
24 to the applicable department for an amount that is less than the estimated fair
25 market value of the property as shown on the property tax bill prepared for the prior

1 year under s. 74.09, “purchase price” means an amount equal to the estimated fair
2 market value of the property as shown on that tax bill. If the real estate is exempt
3 from taxation at the time that it is transferred or sold to the applicable department
4 and if the property was not sold at an arm’s-length sale, “purchase price” means the
5 fair market value of the real estate at the time that the applicable department takes
6 title to it.

7 ***b2221/3.114* SECTION 2114gk.** 70.114 (2) of the statutes is amended to read:

8 70.114 (2) APPLICATION. For all land acquired after December 31, 1991, the
9 department of natural resources and the department of forestry shall pay aids in lieu
10 of taxes under this section and not under s. 70.113.

11 ***b2221/3.114* SECTION 2114gL.** 70.114 (3) of the statutes is amended to read:

12 70.114 (3) ASCERTAINING RATE. Each year, the department of natural resources
13 and the department of forestry shall ascertain from the clerks of the taxation district
14 the aggregate net general property tax rate for taxation districts to which aids are
15 paid under this section.

16 ***b2221/3.114* SECTION 2114gn.** 70.114 (4) (a) of the statutes is amended to
17 read:

18 70.114 (4) (a) On or before January 31, the department of natural resources
19 shall pay to each treasurer of a taxation district, with respect to each parcel of land
20 acquired by that is under the jurisdiction of the department and that is within the
21 taxation district on or before January 1 of the preceding year, ~~an~~.

22 (c) The amount to be paid under par. (a) or (b) shall be determined by
23 multiplying each parcel’s estimated value equated to the average level of assessment
24 in the taxation district by the aggregate net general property tax rate that would

1 apply to the parcel of land if it were taxable, as shown on property tax bills prepared
2 for that year under s. 74.09.

3 ***b2221/3.114* SECTION 2114gp.** 70.114 (4) (b) of the statutes is created to read:

4 70.114 (4) (b) On or before January 31, the department of forestry shall pay to
5 each treasurer of a taxation district, with respect to each parcel of state land acquired
6 that is under the jurisdiction of the department of forestry and that is within the
7 taxation district on or before January 1 of the preceding year.”.

8 ***b2150/2.4* 1034.** Page 706, line 6: after that line insert:

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

10 70.35 (1) To determine the amount and value of any personal property for
11 which any person, firm or corporation should be assessed, any assessor may examine
12 such person or the managing agent or officer of any firm or corporation under oath
13 as to all such items of personal property, the taxable value thereof as defined in s.
14 70.34 if the property is taxable and the fair market value if the property is exempt
15 under s. 70.11 (39) or (39m). In the alternative the assessor may require such person,
16 firm or corporation to submit a return of such personal property and of the taxable
17 value thereof. There shall be annexed to such return the declaration of such person
18 or of the managing agent or officer of such firm or corporation that the statements
19 therein contained are true.

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

21 70.35 (2) The return shall be made and all the information therein requested
22 given by such person on a form prescribed by the assessor with the approval of the
23 department of revenue which shall provide suitable schedules for such information
24 bearing on value as the department deems necessary to enable the assessor to

1 determine the true cash value of the taxable personal property, and of the personal
2 property that is exempt under s. 70.11 (39) and (39m), that is owned or in the
3 possession of such person on January 1 as provided in s. 70.10. The return may
4 contain methods of deriving assessable values from book values and for the
5 conversion of book values to present values, and a statement as to the accounting
6 method used. No person shall be required to take detailed physical inventory for the
7 purpose of making the return required by this section.

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

9 70.36 (1m) Any person, firm or corporation that fails to include information on
10 property that is exempt under s. 70.11 (39) and (39m) on the report under s. 70.35
11 shall forfeit \$10 for every \$100 or major fraction thereof that is not reported.”.

12 *b2221/3.115* 1035. Page 706, line 7: after that line insert:

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

14 70.58 **Forestation state tax.** There is levied an annual tax of two-tenths of
15 one mill for each dollar of the assessed valuation of the property of the state as
16 determined by the department of revenue under s. 70.57, for the purpose of
17 acquiring, preserving and developing the forests of the state and for the purpose of
18 forest crop law and county forest law administration and aid payments, for grants
19 to forestry cooperatives under s. 36.56, and for the acquisition, purchase and
20 development of forests described under s. ~~25.29 (7) (a)~~ 25.28 (3) (am) and (b), the
21 proceeds of the tax to be paid into the ~~conservation~~ forestry fund. The tax shall not
22 be levied in any year in which general funds are appropriated for the purposes
23 specified in this section, equal to or in excess of the amount which the tax would
24 produce.”.

1 ***b0941/1.2* 1036.** Page 706, line 15: delete the material beginning with that
2 line and ending on page 708, line 5.

3 ***b2150/2.5* 1037.** Page 713, line 6: after that line insert:

4 ***b2150/2.5*** “SECTION 2130b. 70.995 (12r) of the statutes is amended to read:
5 70.995 (12r) The department of revenue shall calculate the value of property
6 that is used in manufacturing, as defined in this section, and that is exempt under
7 s. 70.11 (39) and (39m).”.

8 ***b2156/1.1* 1038.** Page 723, line 19: delete the material beginning with that
9 line and ending with page 728, line 17.

10 ***b1790/3.1* 1039.** Page 728, line 17: after that line insert:

11 ***b1790/3.1*** “SECTION 2142m. 71.05 (1) (am) of the statutes is created to read:
12 71.05 (1) (am) *Military retirement systems.* All retirement payments, other
13 than surviving spouse benefits, received from the U.S. military employee retirement
14 system, to the extent that such payments are not exempt under par. (a).

15 ***b1790/3.1*** SECTION 2142n. 71.05 (1) (an) of the statutes is created to read:

16 71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments
17 received by an individual from the U.S. government that relate to the individual’s
18 service with the coast guard, the commissioned corps of the national oceanic and
19 atmospheric administration, or the commissioned corps of the public health service,
20 to the extent that such payments are not exempt under par. (a) or (am).”.

21 ***b2196/3.1* 1040.** Page 730, line 18: after that line insert:

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

1 71.07 (2di) (b) 1. Except as provided in subd. 2., the credit, including any
2 credits carried over, may be offset only against the amount of the tax otherwise due
3 under this chapter attributable to income from the business operations of the
4 claimant in the development zone; except that a claimant in a development zone
5 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
6 against the amount of the tax otherwise due under this chapter attributable to all
7 of the claimant's income; and against the tax attributable to income from directly
8 related business operations of the claimant.

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

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

1 from the partnership's, company's or corporation's directly related business
2 operations."

and (f)

3 *b2195/1.1* 1041. Page 730, line 23: after "(5)" insert "or 560.798 (3)".

4 *b2195/1.2* 1042. Page 731, line 2: after "(e)" insert "or 560.798".

5 ~~*b2196/3.2* 1043. Page 731, line 2: after "(e)" insert "and (f)".~~

6 *b2195/1.3* 1044. Page 732, line 16: after "(5)" insert "or 560.798 (3)".

7 *b2196/3.3* 1045. Page 733, line 2: after that line insert:

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

16 *b2196/3.4* 1046. Page 733, line 14: after "zone" insert "; except that
17 partners, members, and shareholders in a development zone under s. 560.795 (1) (e)
18 may offset the credit against the amount of the tax attributable to their income from
19 all of the partnership's, company's, or corporation's business operations;"

20 *b2195/1.4* 1047. Page 733, line 18: after "(5)" insert "or 560.798 (3)".

21 *b2195/1.5* 1048. Page 734, line 2: after "(5)" insert "or 560.798 (3)".

22 *b2195/1.6* 1049. Page 734, line 8: after that line insert:

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

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

7 ***b2160/2.3* 1050.** Page 734, line 22: after that line insert:

8 ***b2160/2.3*** "SECTION 2147d. 71.07 (5) (a) 10. of the statutes is created to read:
9 71.07 (5) (a) 10. Any amount claimed as a credit under sub. (9t)."

10 ***b2195/1.7* 1051.** Page 734, line 22: after that line insert:

11 ~~***b2195/1.7*** "SECTION 2147d. 71.07 (2dx) (b) (intro.) of the statutes is amended
12 to read:~~

13 ~~71.07 (2dx) (b) *Credit.* (intro.) Except as provided in s. 73.03 (35) and subject
14 to s. 560.785, for any taxable year for which the person is entitled under s. 560.795
15 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3),
16 any person may claim as a credit against taxes imposed on the person's income from
17 the person's business activities in a development zone the following amounts:~~

18 ***b2195/1.7*** ⁽¹¹⁾ "SECTION 2147g. 71.07 (2dx) (c) of the statutes is amended to read:

19 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits
20 under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
21 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits
22 under this subsection for the taxable year that includes the day on which the
23 certification is revoked; the taxable year that includes the day on which the person
24 becomes ineligible for tax benefits; or succeeding taxable years and that person may

1 not carry over unused credits from previous years to offset tax under this chapter for
2 the taxable year that includes the day on which certification is revoked; the taxable
3 year that includes the day on which the person becomes ineligible for tax benefits;
4 or succeeding taxable years.

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

6 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
7 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or
8 560.798 (3) for tax benefits ceases business operations in the development zone
9 during any of the taxable years that that zone exists, that person may not carry over
10 to any taxable year following the year during which operations cease any unused
11 credits from the taxable year during which operations cease or from previous taxable
12 years.”.

13 *b2196/3.5* 1052. Page 734, line 22: after that line insert:

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

16 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
17 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
18 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
19 ~~or 560.797 (4)~~, or 560.798(3), any person may claim as a credit against taxes imposed on the person’s
20 income from the person’s business activities in a development zone the following
21 amounts:

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

23 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
24 (e) may offset any credits claimed under this subsection, including any credits

1 carried over, against the amount of the tax otherwise due under this subchapter
2 attributable to all of the claimant's income and against the tax attributable to income
3 from directly related business operations of the claimant.

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

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

19 ***b2154/3.13* 1053.** Page 736, line 12: delete the material beginning with
20 that line and ending with page 738, line 1. ⁷³⁸

21 ***b2160/2.4* 1054.** Page ~~737~~⁷³⁸, line ~~24~~¹: after that line insert:

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

23 71.07 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition.* In this subsection,
24 “claimant” means a person who files a claim under this subsection.

1 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
2 to the limitations provided in this subsection, a claimant may claim as a credit
3 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount
4 equal to 10% of the amount contributed to the artistic endowment fund under s.
5 25.78.

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

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

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

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

14 3. For a claimant who is a part-year resident of this state and who is a single
15 person or a married person filing a separate return, multiply the credit for which the
16 claimant is eligible under subd. 1. by a fraction, the numerator of which is the
17 individual's Wisconsin adjusted gross income and the denominator of which is the
18 individual's federal adjusted gross income. If a claimant is married and files a joint
19 return, and if the claimant's spouse is a nonresident or if the claimant or the
20 claimant's spouse, or both, are part-year residents of this state, multiply the credit
21 for which the claimant is eligible under subd. 1. by a fraction, the numerator of which
22 is the couple's joint Wisconsin adjusted gross income and the denominator of which
23 is the couple's joint federal adjusted gross income.

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

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

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

8 ***b2160/2.4* SECTION 2150t.** 71.10 (4) (dg) of the statutes is created to read:
9 71.10 (4) (dg) The artistic endowment credit under s. 71.07 (9t).”.

10 ***b2156/1.2* 1055.** Page 763, line 6: delete the material beginning with that
11 line and ending with page 768, line 6.

12 ***b2160/2.5* 1056.** Page 768, line 24: delete “and (5)” and substitute “(5), and
13 (9t)”.

14 ***b2196/3.6* 1057.** Page 793, line 22: after that line insert:

15 ***b2196/3.6* “SECTION 2176m.** 71.28 (1di) (b) 1. of the statutes is amended to
16 read:

17 71.28 (1di) (b) 1. Except as provided in subd. 2., the credit, including any
18 credits carried over, may be offset only against the amount of the tax otherwise due
19 under this chapter attributable to income from the business operations of the
20 claimant in the development zone; except that a claimant in a development zone
21 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
22 against the amount of the tax otherwise due under this chapter attributable to all
23 of the claimant’s income; and against the tax attributable to income from directly
24 related business operations of the claimant.

1 ***b2196/3.6* SECTION 2176p.** 71.28 (1di) (b) 3. of the statutes is amended to
2 read:

3 71.28 (1di) (b) 3. Partnerships, limited liability companies and tax-option
4 corporations may not claim the credit under this subsection, but the eligibility for,
5 and amount of, that credit shall be determined on the basis of their economic activity,
6 not that of their shareholders, partners or members. The corporation, partnership
7 or limited liability company shall compute the amount of the credit that may be
8 claimed by each of its shareholders, partners or members and shall provide that
9 information to each of its shareholders, partners or members. Partners, members
10 of limited liability companies and shareholders of tax-option corporations may claim
11 the credit based on the partnership's, company's or corporation's activities in
12 proportion to their ownership interest and may offset it against the tax attributable
13 to their income from the partnership's, company's or corporation's business
14 operations in the development zone; except that partners, members, and
15 shareholders in a development zone under s. 560.795 (1) (e) may offset the credit
16 against the amount of the tax attributable to their income from all of the
17 partnership's, company's, or corporation's business operations; and against the tax
18 attributable to their income from the partnership's, company's or corporation's
19 directly related business operations.”

20 ***b2195/1.8* 1058.** Page 794, line 2: after “(5)” insert “^{and (f)} or 560.798 (3)”.

21 ***b2195/1.9* 1059.** Page 794, line 5: after “(e)” insert “or 560.798”.

22 ~~***b2196/3.7* 1060.** Page 794, line 5: after “(e)” insert “and (f)”.~~

23 ***b2195/1.10* 1061.** Page 795, line 20: after “(5)” insert “or 560.798 (3)”.

24 ***b2196/3.8* 1062.** Page 796, line 5: after that line insert:

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

9 ***b2196/3.9* 1063.** Page 796, line 17: after “zone” insert “; except that
10 partners, members, and shareholders in a development zone under s. 560.795 (1) (e)
11 may offset the credit against the amount of the tax attributable to their income from
12 all of the partnership’s, company’s, or corporation’s business operations;”.

13 ***b2195/1.11* 1064.** Page 796, line 21: after “(5)” insert “or 560.798 (3)”.

14 ***b2195/1.12* 1065.** Page 797, line 4: after “(5)” insert “or 560.798 (3)”.

15 ***b2195/1.13* 1066.** Page 797, line 10: after that line insert:

16 ***b2195/1.13* “SECTION 2177m.** 71.28 (1dx) (a) 2. of the statutes is amended
17 to read:

18 71.28 (1dx) (a) 2. “Development zone” means a development zone under s.
19 560.70, a development opportunity zone under s. 560.795 or, an enterprise
20 development zone under s. 560.797, or an agricultural development zone under s.
21 560.798.”.

22 ***b2195/1.14* 1067.** Page 797, line 24: after that line insert:

23 ~~***b2195/1.14* “SECTION 2178d.** 71.28 (1dx) (b) (intro.) of the statutes is~~
24 ~~amended to read:~~

1 ~~71.28 (1dx) (b) *Credit*. (intro.) Except as provided in s. 73.03 (35) and subject~~
2 ~~to s. 560.785, for any taxable year for which the person is entitled under s. 560.795~~
3 ~~(3) to claim tax benefits or certified under s. 560.765 (3) or, 560.797 (4) or 560.798 (3),~~
4 ~~any person may claim as a credit against taxes imposed on the person's income from~~
5 ~~the person's business activities in a development zone under this subchapter the~~
6 ~~following amounts:~~ (11)

7 ***b2195/1.14* SECTION 2178g.** 71.28 (1dx) (c) of the statutes is amended to
8 read:

9 71.28 (1dx) (c) *Credit precluded*. If the certification of a person for tax benefits
10 under s. 560.765 (3) or, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
11 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits
12 under this subsection for the taxable year that includes the day on which the
13 certification is revoked; the taxable year that includes the day on which the person
14 becomes ineligible for tax benefits; or succeeding taxable years and that person may
15 not carry over unused credits from previous years to offset tax under this chapter for
16 the taxable year that includes the day on which certification is revoked; the taxable
17 year that includes the day on which the person becomes ineligible for tax benefits;
18 or succeeding taxable years.

19 ***b2195/1.14* SECTION 2178h.** 71.28 (1dx) (d) of the statutes is amended to
20 read:

21 71.28 (1dx) (d) *Carry-over precluded*. If a person who is entitled under s.
22 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) or, 560.797 (4) or
23 560.798 (3) for tax benefits ceases business operations in the development zone
24 during any of the taxable years that that zone exists, that person may not carry over
25 to any taxable year following the year during which operations cease any unused

1 credits from the taxable year during which operations cease or from previous taxable
2 years.”.

3 *b2196/3.10* **1068.** Page 797, line 24: after that line insert:

4 *b2196/3.10* “SECTION 2178k. 71.28 (1dx) (b) (intro.) of the statutes is
5 amended to read:

6 71.28 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
7 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
8 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
9 ~~or 560.797 (4)~~ ^{or 560.798 (3)} any person may claim as a credit against taxes imposed on the person’s
10 income from the person’s business activities in a development zone under this
11 subchapter the following amounts:

12 *b2196/3.10* SECTION 2178m. 71.28 (1dx) (be) of the statutes is created to
13 read:

14 71.28 (1dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
15 (e) may offset any credits claimed under this subsection, including any credits
16 carried over, against the amount of the tax otherwise due under this subchapter
17 attributable to all of the claimant’s income and against the tax attributable to income
18 from directly related business operations of the claimant.

19 *b2196/3.10* SECTION 2178p. 71.28 (1dx) (bg) of the statutes is created to read:

20 71.28 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
21 560.795 (1) (e), partnerships, limited liability companies, and tax-option
22 corporations may not claim the credit under this subsection, but the eligibility for,
23 and amount of, that credit shall be determined on the basis of their economic activity,
24 not that of their shareholders, partners, or members. The corporation, partnership,

1 or company shall compute the amount of the credit that may be claimed by each of
2 its shareholders, partners, or members and shall provide that information to each
3 of its shareholders, partners, or members. Partners, members of limited liability
4 companies, and shareholders of tax-option corporations may claim the credit based
5 on the partnership's, company's, or corporation's activities in proportion to their
6 ownership interest and may offset it against the tax attributable to their income from
7 all of the partnership's, company's, or corporation's business operations and against
8 the tax attributable to their income from the partnership's, company's, or
9 corporation's directly related business operations.”.

10 ***b2160/2.6* 1069.** Page 798, line 22: after that line insert:

11 ***b2160/2.6* “SECTION 2179d.** 71.28 (9t) of the statutes is created to read:

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

14 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
15 to the limitations provided in this subsection, a claimant may claim as a credit
16 against the tax imposed under s. 71.23, up to the amount of those taxes, an amount
17 equal to 10% of the amount contributed to the artistic endowment fund under s.
18 25.78, up to a maximum credit of \$500 in a taxable year.

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

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

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

3 *b2160/2.6* SECTION 2179h. 71.30 (3) (bm) of the statutes is created to read:
4 71.30 (3) (bm) Artistic endowment credit under s. 71.28 (9t).”.

5 *b2156/1.3* 1070. Page 822, line 7: delete the material beginning with that
6 line and ending with page 826, line 6.

7 *b2196/3.11* 1071. Page 826, line 16: after that line insert:

8 *b2196/3.11* “SECTION 2190m. 71.47 (1di) (b) 1. of the statutes is amended to
9 read:

10 71.47 (1di) (b) 1. Except as provided in subd. 2., the credit, including any
11 credits carried over, may be offset only against the amount of the tax otherwise due
12 under this chapter attributable to income from the business operations of the
13 claimant in the development zone; except that a claimant in a development zone
14 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
15 against the amount of the tax otherwise due under this chapter attributable to all
16 of the claimant’s income; and against the tax attributable to income from directly
17 related business operations of the claimant.

18 *b2196/3.11* SECTION 2190p. 71.47 (1di) (b) 3. of the statutes is amended to
19 read:

20 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
21 corporations may not claim the credit under this subsection, but the eligibility for,
22 and amount of, that credit shall be determined on the basis of their economic activity,
23 not that of their shareholders, partners or members. The corporation, partnership
24 or limited liability company shall compute the amount of the credit that may be

1 claimed by each of its shareholders, partners or members and shall provide that
2 information to each of its shareholders, partners or members. Partners, members
3 of limited liability companies and shareholders of tax-option corporations may claim
4 the credit based on the partnership's, company's or corporation's activities in
5 proportion to their ownership interest and may offset it against the tax attributable
6 to their income from the partnership's, company's or corporation's business
7 operations in the development zone; except that a claimant in a development zone
8 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
9 against the amount of the tax otherwise due under this chapter attributable to all
10 of the claimant's income; and against the tax attributable to their income from the
11 partnership's, company's or corporation's directly related business operations.”.

12 *b2195/1.15* **1072.** Page 826, line 21: after “(5)” insert “or 560.798 (3)”. and (f)

13 *b2195/1.16* **1073.** Page 826, line 24: after “(e)” insert “or 560.798”.

14 ~~*b2196/3.12* **1074.** Page 826, line 24: after “(e)” insert “and (f)”.~~

15 *b2195/1.17* **1075.** Page 828, line 14: after “(5)” insert “or 560.798 (3)”.

16 *b2196/3.13* **1076.** Page 828, line 24: after that line insert:

17 “(hm) Credits claimed under this subsection, including any credits carried over,
18 may be offset only against the amount of the tax otherwise due under this subchapter
19 attributable to income from the business operations of the claimant in the
20 development zone; except that a claimant in a development zone under s. 560.795 (1)
21 (e) may offset credits, including any credits carried over, against the amount of the
22 tax otherwise due under this subchapter attributable to all of the claimant's income;
23 and against the tax attributable to income from directly related business operations
24 of the claimant.”.

1 ***b2196/3.14* 1077.** Page 829, line 12: after “zone” insert “; except that
2 partners, members, and shareholders in a development zone under s. 560.795 (1) (e)
3 may offset the credit against the amount of the tax attributable to their income from
4 all of the partnership’s, company’s, or corporation’s business operations;”.

5 ***b2195/1.18* 1078.** Page 829, line 16: after “(5)” insert “or 560.798 (3)”.

6 ***b2195/1.19* 1079.** Page 829, line 24: after “(5)” insert “or 560.798 (3)”.

7 ***b2195/1.20* 1080.** Page 830, line 5: after that line insert:

8 ***b2195/1.20* “SECTION 2191m.** 71.47 (1dx) (a) 2. of the statutes is amended
9 to read:

10 71.47 (1dx) (a) 2. “Development zone” means a development zone under s.
11 560.70, a development opportunity zone under s. 560.795 or an enterprise
12 development zone under s. 560.797, or an agricultural development zone under s.
13 560.798.”.

14 ***b2195/1.21* 1081.** Page 830, line 19: after that line insert:

15 ~~***b2195/1.21* “SECTION 2192d.** 71.47 (1dx) (b) (intro.) of the statutes is
16 amended to read:~~

17 ~~71.47 (1dx) (b) *Credit.* (intro.) Except or provided in s. 73.03 (35) and subject
18 to s. 560.785, for any taxable year for which the person is entitled under s. 560.795
19 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~ 560.797 (4) or 560.798 (3),
20 any person may claim as a credit against taxes imposed on the person’s income from
21 the person’s business activities in a development zone under this subchapter the
22 following amounts:~~

23 ~~***b2195/1.21* SECTION 2192g.** 71.47 (1dx) (c) of the statutes is amended to
24 read:~~

1 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
2 under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
3 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits
4 under this subsection for the taxable year that includes the day on which the
5 certification is revoked; the taxable year that includes the day on which the person
6 becomes ineligible for tax benefits; or succeeding taxable years and that person may
7 not carry over unused credits from previous years to offset tax under this chapter for
8 the taxable year that includes the day on which certification is revoked; the taxable
9 year that includes the day on which the person becomes ineligible for tax benefits;
10 or succeeding taxable years.

11 ***b2195/1.21* SECTION 2192h.** 71.47 (1dx) (d) of the statutes is amended to
12 read:

13 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
14 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or
15 560.798 (3) for tax benefits ceases business operations in the development zone
16 during any of the taxable years that that zone exists, that person may not carry over
17 to any taxable year following the year during which operations cease any unused
18 credits from the taxable year during which operations cease or from previous taxable
19 years.”.

20 ***b2196/3.15* 1082.** Page 830, line 19: after that line insert:

21 ***b2196/3.15* “SECTION 2192k.** 71.47 (1dx) (b) (intro.) of the statutes is
22 amended to read:

23 71.47 (1dx) (b) *Credit.* (intro.) Except or provided in pars. (be) and (bg) and
24 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person

1 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
2 ~~or 560.797 (4)~~ ^{or 560.798(3)} any person may claim as a credit against taxes imposed on the person's
3 income from the person's business activities in a development zone under this
4 subchapter the following amounts:

5 ***b2196/3.15* SECTION 2192m.** 71.47 (1dx) (be) of the statutes is created to
6 read:

7 71.47 (1dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
8 (e) may offset any credits claimed under this subsection, including any credits
9 carried over, against the amount of the tax otherwise due under this subchapter
10 attributable to all of the claimant's income and against the tax attributable to income
11 from directly related business operations of the claimant.

12 ***b2196/3.15* SECTION 2192p.** 71.47 (1dx) (bg) of the statutes is created to read:

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

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

3 ***b2160/2.7* 1083.** Page 831, line 18: after that line insert:

4 ***b2160/2.7* “SECTION 2193d.** 71.47 (9t) of the statutes is created to read:

5 71.47 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition.* In this subsection,
6 “claimant” means a person who files a claim under this subsection.

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

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

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

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

20 ***b2160/2.7* SECTION 2193h.** 71.49 (1) (bm) of the statutes is created to read:

21 71.49 (1) (bm) Artistic endowment credit under s. 71.47 (9t).”.

22 ***b2027/1.9* 1084.** Page 831, line 23: after that line insert:

23 ***b2027/1.9* “SECTION 2200b.** 71.93 (1) (a) 3. of the statutes is amended to read:

1 71.93 (1) (a) 3. An amount that the department of health and family services
2 may recover under s. 49.45 (2) (a) 10. or 49.497, if the department of health and
3 family services has certified the amount under s. 49.85.”.

4 ***b2221/3.116* 1085.** Page 831, line 23: after that line insert:

5 ***b2221/3.116* “SECTION 2195m.** 71.59 (1m) of the statutes is amended to read:

6 71.59 (1m) PERMITTED USES. The designation by the department of natural
7 resources or by the department of forestry of any farmland in this state, for which
8 a claim under this section may be filed, as part of the ice age trail, under s. 23.17, is
9 a permitted use under a farmland preservation agreement, or a certificate of a zoning
10 authority, under sub. (1) (b).”.

11 ***b2126/1.4* 1086.** Page 832, line 6: delete “(b)”.

12 ***b2146/4.1* 1087.** Page 832, line 8: delete lines 8 to 11 and substitute:

13 “72.01 (11m) “Federal credit” means, for deaths occurring after September 30,
14 2002, and before January 1, 2008, the federal estate tax credit allowed for state death
15 taxes as computed under the federal estate tax law in effect on December 31, 2000,
16 and for deaths occurring after December 31, 2007, the federal estate tax credit
17 allowed for state death taxes as computed under the federal estate tax law in effect
18 on the day of the decedent’s death.”.

19 ***b2146/4.2* 1088.** Page 832, line 13: delete lines 13 to 16 and substitute:

20 “72.01 (11n) “Federal estate tax” means, for deaths occurring after September
21 30, 2002, and before January 1, 2008, the federal estate tax as computed under the
22 federal estate tax law in effect on December 31, 2000, and for deaths occurring after
23 December 31, 2007, the federal estate tax as computed under the federal estate tax
24 law in effect on the day of the decedent’s death.”.

1 ***b2146/4.3* 1089.** Page 832, line 20: delete “allowed for state death taxes”
2 and substitute “allowed for state death taxes”.

3 ***b2146/4.4* 1090.** Page 832, line 23: delete “allowed for state death taxes”
4 and substitute “allowed for state death taxes”.

5 ***b2146/4.5* 1091.** Page 833, line 2: delete “allowed for state death taxes” and
6 substitute “allowed for state death taxes”.

7 ***b2146/4.6* 1092.** Page 833, line 8: delete “chapter” and substitute
8 “chapter.”

9 ***b2146/4.7* 1093.** Page 833, line 9: delete “chapter,” and substitute “chapter,
10 with”.

11 ***b2146/4.8* 1094.** Page 833, line 13: delete the material beginning with
12 “2001” and ending with “1,” on line 14.

13 ***b2160/2.8* 1095.** Page 836, line 24: after that line insert:

14 ***b2160/2.8* “SECTION 2205n.** 73.03 (57) of the statutes is created to read:

15 73.03 (57) To include on the forms on which the artistic endowment credits are
16 claimed, under ss. 71.07 (9t), 71.28 (9t), and 71.47 (9t), a statement that a taxpayer
17 may contribute amounts to the artistic endowment fund under s. 25.78 that exceed
18 the amount for which a credit may be claimed by reducing the taxpayer’s refund or
19 by increasing the taxpayer’s payment for tax liability, with the proceeds to be
20 deposited into the fund.”

21 ***b2150/2.6* 1096.** Page 837, line 7: after that line insert:

22 ***b2150/2.6* “SECTION 2207m.** 73.06 (3) of the statutes is amended to read:

202612

66,0903 (3)(ap)

"SECTION ~~2559A~~, CR: ~~103.49 (3)(ag)~~
66,0903 (3)(ap) ; under par. (am)
~~103.49 (3)(ag)~~ In defining the trades

or occupations that are commonly employed on
projects that are subject to this section, the
department:

1. May not define swimming pool installer as
a separate trade or occupation for purposes of
determining the prevailing wage rates for the
trades or occupations that are commonly employed
in the construction of swimming pools.

2. Shall define metal building assembler as a
separate trade or occupation for purposes of
determining the prevailing wage rates for that
trade or occupation and shall include among the
typical duties of that trade or occupation reroofing
and repairing existing prefabricated, packaged

INSERS 402-5 ~~348-11~~

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packaged

metal buildings and constructing prefabricated
metal additions to existing prefabricated,
packaged metal buildings."

(end of text)

(D)

VK

1) Section 66.0501(4) is treated twice.
The treatments do not conflict; they have been consolidated into one treatment.

2) Section 66.0903(3)(am) is treated twice. Treatment is reconciled by creating s. 66.0903(3)(ap) to incorporate both treatments.

3) Sections 71.07(2da)(h)(intro.), 71.28(1da)(b)(intro.), and 71.47(1da)(b)(intro.) are all treated twice.
The treatments have been consolidated into one treatment for each section.

4) Items 1042 and 1043, 1059 & 1060, and 1072 and 1073 insert material in same place on line. Those treatments have been consolidated.