

1 or the department of forestry in the amounts certified by the department of revenue
2 according to par. (b).

3 ***b2221/3.114* SECTION 2114gf.** 70.114 (1) (a) of the statutes is repealed.

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

6 70.114 (1) (d) “Purchase price” means the amount paid by the department of
7 natural resources or by the department of forestry for a fee simple interest in real
8 property. “Purchase price” does not include administrative costs incurred by the
9 either department to acquire the land, such as legal fees, appraisal costs or recording
10 fees. If real estate is transferred by gift to the applicable department ~~by gift~~ or is sold
11 to the applicable department for an amount that is less than the estimated fair
12 market value of the property as shown on the property tax bill prepared for the prior
13 year under s. 74.09, “purchase price” means an amount equal to the estimated fair
14 market value of the property as shown on that tax bill. If the real estate is exempt
15 from taxation at the time that it is transferred or sold to the applicable department
16 and if the property was not sold at an arm’s-length sale, “purchase price” means the
17 fair market value of the real estate at the time that the applicable department takes
18 title to it.

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

20 70.114 (2) APPLICATION. For all land acquired after December 31, 1991, the
21 department of natural resources and the department of forestry shall pay aids in lieu
22 of taxes under this section and not under s. 70.113.

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

24 70.114 (3) ASCERTAINING RATE. Each year, the department of natural resources
25 and the department of forestry shall ascertain from the clerks of the taxation district

1 the aggregate net general property tax rate for taxation districts to which aids are
2 paid under this section.

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

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

9 (c) The amount to be paid under par. (a) or (b) shall be determined by
10 multiplying each parcel's estimated value equated to the average level of assessment
11 in the taxation district by the aggregate net general property tax rate that would
12 apply to the parcel of land if it were taxable, as shown on property tax bills prepared
13 for that year under s. 74.09.

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

15 70.114 (4) (b) On or before January 31, the department of forestry shall pay to
16 each treasurer of a taxation district, with respect to each parcel of state land acquired
17 that is under the jurisdiction of the department of forestry and that is within the
18 taxation district on or before January 1 of the preceding year.”.

19 *b2150/2.4* 1015. Page 706, line 6: after that line insert:

20 *b2150/2.4* “SECTION 2114p. 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 market value if the property is exempt
2 under s. 70.11 (39) or (39m). In the alternative the assessor may require such person,
3 firm or corporation to submit a return of such personal property and of the taxable
4 value thereof. There shall be annexed to such return the declaration of such person
5 or of the managing agent or officer of such firm or corporation that the statements
6 therein contained are true.

7 ***b2150/2.4* SECTION 2114q.** 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 of the personal
13 property that is exempt under s. 70.11 (39) and (39m), that is owned or in the
14 possession of such person on January 1 as provided in s. 70.10. The return may
15 contain methods of deriving assessable values from book values and for the
16 conversion of book values to present values, and a statement as to the accounting
17 method used. No person shall be required to take detailed physical inventory for the
18 purpose of making the return required by this section.

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

20 70.36 (1m) Any person, firm or corporation that fails to include information on
21 property that is exempt under s. 70.11 (39) and (39m) on the report under s. 70.35
22 shall forfeit \$10 for every \$100 or major fraction thereof that is not reported.”.

23 ***b2221/3.115* 1016.** Page 706, line 7: after that line insert:

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

1 **70.58 Forestation state tax.** There is levied an annual tax of two-tenths of
2 one mill for each dollar of the assessed valuation of the property of the state as
3 determined by the department of revenue under s. 70.57, for the purpose of
4 acquiring, preserving and developing the forests of the state and for the purpose of
5 forest crop law and county forest law administration and aid payments, for grants
6 to forestry cooperatives under s. 36.56, and for the acquisition, purchase and
7 development of forests described under s. ~~25.29 (7) (a)~~ 25.28 (3) (am) and (b), the
8 proceeds of the tax to be paid into the ~~conservation~~ forestry fund. The tax shall not
9 be levied in any year in which general funds are appropriated for the purposes
10 specified in this section, equal to or in excess of the amount which the tax would
11 produce.”.

12 ***b0941/1.2* 1017.** Page 706, line 15: delete the material beginning with that
13 line and ending on page 708, line 5.

14 ***b2150/2.5* 1018.** Page 713, line 6: after that line insert:

15 ***b2150/2.5*** “**SECTION 2130b.** 70.995 (12r) of the statutes is amended to read:
16 70.995 (12r) The department of revenue shall calculate the value of property
17 that is used in manufacturing; as defined in this section, and that is exempt under
18 s. 70.11 (39) and (39m).”.

19 ***b2156/1.1* 1019.** Page 723, line 19: delete the material beginning with that
20 line and ending with page 728, line 17.

21 ***b1790/3.1* 1020.** Page 728, line 17: after that line insert:

22 ***b1790/3.1*** “**SECTION 2142m.** 71.05 (1) (am) of the statutes is created to read:

1 71.05 (1) (am) *Military retirement systems.* All retirement payments, other
2 than surviving spouse benefits, received from the U.S. military employee retirement
3 system, to the extent that such payments are not exempt under par. (a).

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

5 71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments
6 received by an individual from the U.S. government that relate to the individual's
7 service with the coast guard, the commissioned corps of the national oceanic and
8 atmospheric administration, or the commissioned corps of the public health service,
9 to the extent that such payments are not exempt under par. (a) or (am).”.

10 ***b2196/3.1* 1021.** Page 730, line 18: after that line insert:

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

13 71.07 (2di) (b) 1. Except as provided in subd. 2., the credit, including any
14 credits carried over, may be offset only against the amount of the tax otherwise due
15 under this chapter attributable to income from the business operations of the
16 claimant in the development zone; except that a claimant in a development zone
17 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
18 against the amount of the tax otherwise due under this chapter attributable to all
19 of the claimant's income; and against the tax attributable to income from directly
20 related business operations of the claimant.

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

23 71.07 (2di) (b) 3. Partnerships, limited liability companies and tax-option
24 corporations may not claim the credit under this subsection, but the eligibility for,

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

16 *b2195/1.1* **1022.** Page 730, line 23: after “(5)” insert “or 560.798 (3)”.

17 *b2195/1.2* **1023.** Page 731, line 2: after “(e)” insert “and (f) or 560.798”.

18 *b2195/1.3* **1024.** Page 732, line 16: after “(5)” insert “or 560.798 (3)”.

19 *b2196/3.3* **1025.** Page 733, line 2: after that line insert:

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

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

4 ***b2196/3.4* 1026.** Page 733, line 14: after “zone” insert “; except that
5 partners, members, and shareholders in a development zone under s. 560.795 (1) (e)
6 may offset the credit against the amount of the tax attributable to their income from
7 all of the partnership's, company's, or corporation's business operations;”.

8 ***b2195/1.4* 1027.** Page 733, line 18: after “(5)” insert “or 560.798 (3)”.

9 ***b2195/1.5* 1028.** Page 734, line 2: after “(5)” insert “or 560.798 (3)”.

10 ***b2195/1.6* 1029.** Page 734, line 8: after that line insert:

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

13 71.07 (2dx) (a) 2. “Development zone” means a development zone under s.
14 560.70, a development opportunity zone under s. 560.795 ~~or~~, an enterprise
15 development zone under s. 560.797, or an agricultural development zone under s.
16 560.798.”.

17 ***b2160/2.3* 1030.** Page 734, line 22: after that line insert:

18 ***b2160/2.3* “SECTION 2147d.** 71.07 (5) (a) 10. of the statutes is created to read:
19 71.07 (5) (a) 10. Any amount claimed as a credit under sub. (9t).”.

20 ***b2195/1.7* 1031.** Page 734, line 22: after that line insert:

21 ***b2195/1.7* “SECTION 2147g.** 71.07 (2dx) (c) of the statutes is amended to read:
22 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits
23 under s. 560.765 (3) ~~or~~, 560.797 (4) or 560.798 (3) is revoked, or if the person becomes
24 ineligible for tax benefits under s. 560.795 (3), that person may not claim credits

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

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

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

16 *b2196/3.5* 1032. Page 734, line 22: after that line insert:

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

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

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

2 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
3 (e) may offset any credits claimed under this subsection, including any credits
4 carried over, against the amount of the tax otherwise due under this subchapter
5 attributable to all of the claimant's income and against the tax attributable to income
6 from directly related business operations of the claimant.

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

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

22 ***b2154/3.13* 1033.** Page 736, line 12: delete the material beginning with
23 that line and ending with page 738, line 1.

24 ***b2160/2.4* 1034.** Page 738, line 1: after that line insert:

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

2 71.07 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition*. In this subsection,
3 “claimant” means a person who files a claim under this subsection.

4 (b) *Filing claims*. For taxable years beginning after December 31, 2002, subject
5 to the limitations provided in this subsection, a claimant may claim as a credit
6 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount
7 equal to 10% of the amount contributed to the artistic endowment fund under s.
8 25.78.

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

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

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

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

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

1 is the couple's joint Wisconsin adjusted gross income and the denominator of which
2 is the couple's joint federal adjusted gross income.

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

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

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

10 *b2160/2.4* **SECTION 2150t.** 71.10 (4) (dg) of the statutes is created to read:

11 71.10 (4) (dg) The artistic endowment credit under s. 71.07 (9t).".

12 *b2156/1.2* **1035.** Page 763, line 6: delete the material beginning with that
13 line and ending with page 768, line 6.

14 *b2160/2.5* **1036.** Page 768, line 24: delete "and (5)" and substitute "(5), and
15 (9t)".

16 *b2196/3.6* **1037.** Page 793, line 22: after that line insert:

17 *b2196/3.6* "**SECTION 2176m.** 71.28 (1di) (b) 1. of the statutes is amended to
18 read:

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

1 of the claimant's income; and against the tax attributable to income from directly
2 related business operations of the claimant.

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

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

22 ***b2195/1.8* 1038.** Page 794, line 2: after “(5)” insert “or 560.798 (3)”.

23 ***b2195/1.9* 1039.** Page 794, line 5: after “(e)” insert “and (f) or 560.798”.

24 ***b2195/1.10* 1040.** Page 795, line 20: after “(5)” insert “or 560.798 (3)”.

1 ***b2196/3.8* 1041.** Page 796, line 5: after that line insert:

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

10 ***b2196/3.9* 1042.** Page 796, line 17: after “zone” insert “; except that
11 partners, members, and shareholders in a development zone under s. 560.795 (1) (e)
12 may offset the credit against the amount of the tax attributable to their income from
13 all of the partnership’s, company’s, or corporation’s business operations;”.

14 ***b2195/1.11* 1043.** Page 796, line 21: after “(5)” insert “or 560.798 (3)”.

15 ***b2195/1.12* 1044.** Page 797, line 4: after “(5)” insert “or 560.798 (3)”.

16 ***b2195/1.13* 1045.** Page 797, line 10: after that line insert:

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

19 71.28 (1dx) (a) 2. “Development zone” means a development zone under s.
20 560.70, a development opportunity zone under s. 560.795 ~~or~~, an enterprise
21 development zone under s. 560.797, or an agricultural development zone under s.
22 560.798.”.

23 ***b2195/1.14* 1046.** Page 797, line 24: after that line insert:

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

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

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

15 71.28 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
16 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~, 560.797 (4) or
17 560.798 (3) for tax benefits ceases business operations in the development zone
18 during any of the taxable years that that zone exists, that person may not carry over
19 to any taxable year following the year during which operations cease any unused
20 credits from the taxable year during which operations cease or from previous taxable
21 years.”.

22 ***b2196/3.10* 1047.** Page 797, line 24: after that line insert:

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

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

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

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

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

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

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

4 *b2160/2.6* **1048.** Page 798, line 22: after that line insert:

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

6 71.28 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition.* In this subsection,
7 “claimant” means a person who files a claim under this subsection.

8 (b) *Filing claims.* For taxable years beginning after December 31, 2002, subject
9 to the limitations provided in this subsection, a claimant may claim as a credit
10 against the tax imposed under s. 71.23, up to the amount of those taxes, an amount
11 equal to 10% of the amount contributed to the artistic endowment fund under s.
12 25.78, up to a maximum credit of \$500 in a taxable year.

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

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

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

21 *b2160/2.6* SECTION 2179h. 71.30 (3) (bm) of the statutes is created to read:
22 71.30 (3) (bm) Artistic endowment credit under s. 71.28 (9t).”.

23 *b2156/1.3* **1049.** Page 822, line 7: delete the material beginning with that
24 line and ending with page 826, line 6.

1 ***b2196/3.11* 1050.** Page 826, line 16: after that line insert:

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

4 71.47 (1di) (b) 1. Except as provided in subd. 2., the credit, including any
5 credits carried over, may be offset only against the amount of the tax otherwise due
6 under this chapter attributable to income from the business operations of the
7 claimant in the development zone; except that a claimant in a development zone
8 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
9 against the amount of the tax otherwise due under this chapter attributable to all
10 of the claimant’s income; and against the tax attributable to income from directly
11 related business operations of the claimant.

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

14 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
15 corporations may not claim the credit under this subsection, but the eligibility for,
16 and amount of, that credit shall be determined on the basis of their economic activity,
17 not that of their shareholders, partners or members. The corporation, partnership
18 or limited liability company shall compute the amount of the credit that may be
19 claimed by each of its shareholders, partners or members and shall provide that
20 information to each of its shareholders, partners or members. Partners, members
21 of limited liability companies and shareholders of tax-option corporations may claim
22 the credit based on the partnership’s, company’s or corporation’s activities in
23 proportion to their ownership interest and may offset it against the tax attributable
24 to their income from the partnership’s, company’s or corporation’s business

1 operations in the development zone; except that a claimant in a development zone
2 under s. 560.795 (1) (e) may offset the credit, including any credits carried over,
3 against the amount of the tax otherwise due under this chapter attributable to all
4 of the claimant's income; and against the tax attributable to their income from the
5 partnership's, company's or corporation's directly related business operations.”.

6 *b2195/1.15* **1051.** Page 826, line 21: after “(5)” insert “or 560.798 (3)”.

7 *b2195/1.16* **1052.** Page 826, line 24: after “(e)” insert “and (f) or 560.798”.

8 *b2195/1.17* **1053.** Page 828, line 14: after “(5)” insert “or 560.798 (3)”.

9 *b2196/3.13* **1054.** Page 828, line 24: after that line insert:

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

18 *b2196/3.14* **1055.** Page 829, line 12: after “zone” insert “; except that
19 partners, members, and shareholders in a development zone under s. 560.795 (1) (e)
20 may offset the credit against the amount of the tax attributable to their income from
21 all of the partnership's, company's, or corporation's business operations;”.

22 *b2195/1.18* **1056.** Page 829, line 16: after “(5)” insert “or 560.798 (3)”.

23 *b2195/1.19* **1057.** Page 829, line 24: after “(5)” insert “or 560.798 (3)”.

1 ***b2195/1.20* 1058.** Page 830, line 5: after that line insert:

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

4 71.47 (1dx) (a) 2. “Development zone” means a development zone under s.
5 560.70, a development opportunity zone under s. 560.795 or an enterprise
6 development zone under s. 560.797, or an agricultural development zone under s.
7 560.798.”.

8 ***b2195/1.21* 1059.** Page 830, line 19: after that line insert:

9 **“SECTION 2192g.** 71.47 (1dx) (c) of the statutes is amended to read:

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

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

22 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
23 560.795 (3) to claim tax benefits or certified under s. 560.765 (3) ~~or~~ 560.797 (4) or
24 560.798 (3) for tax benefits ceases business operations in the development zone

1 during any of the taxable years that that zone exists, that person may not carry over
2 to any taxable year following the year during which operations cease any unused
3 credits from the taxable year during which operations cease or from previous taxable
4 years.”.

5 *b2196/3.15* **1060.** Page 830, line 19: after that line insert:

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

8 71.47 (1dx) (b) *Credit.* (intro.) Except or provided in pars. (be) and (bg) and
9 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
10 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3)
11 ~~or~~ 560.797 (4) or 560.798 (3), any person may claim as a credit against taxes imposed
12 on the person’s income from the person’s business activities in a development zone
13 under this subchapter the following amounts:

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

16 71.47 (1dx) (be) *Offset.* A claimant in a development zone under s. 560.795 (1)
17 (e) may offset any credits claimed under this subsection, including any credits
18 carried over, against the amount of the tax otherwise due under this subchapter
19 attributable to all of the claimant’s income and against the tax attributable to income
20 from directly related business operations of the claimant.

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

22 71.47 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
23 560.795 (1) (e), partnerships, limited liability companies, and tax-option
24 corporations may not claim the credit under this subsection, but the eligibility for,

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

12 *b2160/2.7* **1061**. Page 831, line 18: after that line insert:

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

14 71.47 (9t) ARTISTIC ENDOWMENT CREDIT. (a) *Definition*. In this subsection,
15 “claimant” means a person who files a claim under this subsection.

16 (b) *Filing claims*. For taxable years beginning after December 31, 2002, subject
17 to the limitations provided in this subsection, a claimant may claim as a credit
18 against the tax imposed under s. 71.43, up to the amount of those taxes, an amount
19 equal to 10% of the amount contributed to the artistic endowment fund under s.
20 25.78, up to a maximum credit of \$500 in a taxable year.

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

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

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

5 ***b2160/2.7* SECTION 2193h.** 71.49 (1) (bm) of the statutes is created to read:
6 71.49 (1) (bm) Artistic endowment credit under s. 71.47 (9t).”.

7 ***b2027/1.9* 1062.** Page 831, line 23: after that line insert:

8 ***b2027/1.9* “SECTION 2200b.** 71.93 (1) (a) 3. of the statutes is amended to read:
9 71.93 (1) (a) 3. An amount that the department of health and family services
10 may recover under s. 49.45 (2) (a) 10. or 49.497, if the department of health and
11 family services has certified the amount under s. 49.85.”.

12 ***b2221/3.116* 1063.** Page 831, line 23: after that line insert:

13 ***b2221/3.116* “SECTION 2195m.** 71.59 (1m) of the statutes is amended to read:
14 71.59 (1m) PERMITTED USES. The designation by the department of natural
15 resources or by the department of forestry of any farmland in this state, for which
16 a claim under this section may be filed, as part of the ice age trail, under s. 23.17, is
17 a permitted use under a farmland preservation agreement, or a certificate of a zoning
18 authority, under sub. (1) (b).”.

19 ***b2126/1.4* 1064.** Page 832, line 6: delete “(b)”.

20 ***b2146/4.1* 1065.** Page 832, line 8: delete lines 8 to 11 and substitute:

21 “72.01 (11m) “Federal credit” means, for deaths occurring after September 30,
22 2002, and before January 1, 2008, the federal estate tax credit allowed for state death
23 taxes as computed under the federal estate tax law in effect on December 31, 2000,
24 and for deaths occurring after December 31, 2007, the federal estate tax credit

1 allowed for state death taxes as computed under the federal estate tax law in effect
2 on the day of the decedent's death.”.

3 *b2146/4.2* **1066.** Page 832, line 13: delete lines 13 to 16 and substitute:

4 “72.01 (11n) “Federal estate tax” means, for deaths occurring after September
5 30, 2002, and before January 1, 2008, the federal estate tax as computed under the
6 federal estate tax law in effect on December 31, 2000, and for deaths occurring after
7 December 31, 2007, the federal estate tax as computed under the federal estate tax
8 law in effect on the day of the decedent's death.”.

9 *b2146/4.3* **1067.** Page 832, line 20: delete “allowed for state death taxes”
10 and substitute “~~allowed for state death taxes~~”.

11 *b2146/4.4* **1068.** Page 832, line 23: delete “allowed for state death taxes”
12 and substitute “~~allowed for state death taxes~~”.

13 *b2146/4.5* **1069.** Page 833, line 2: delete “allowed for state death taxes” and
14 substitute “~~allowed for state death taxes~~”.

15 *b2146/4.6* **1070.** Page 833, line 8: delete “chapter” and substitute
16 “chapter,”.

17 *b2146/4.7* **1071.** Page 833, line 9: delete “chapter,” and substitute “chapter,
18 with”.

19 *b2146/4.8* **1072.** Page 833, line 13: delete the material beginning with
20 “2001” and ending with “1,” on line 14.

21 *b2160/2.8* **1073.** Page 836, line 24: after that line insert:

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

1 73.03 (57) To include on the forms on which the artistic endowment credits are
2 claimed, under ss. 71.07 (9t), 71.28 (9t), and 71.47 (9t), a statement that a taxpayer
3 may contribute amounts to the artistic endowment fund under s. 25.78 that exceed
4 the amount for which a credit may be claimed by reducing the taxpayer's refund or
5 by increasing the taxpayer's payment for tax liability, with the proceeds to be
6 deposited into the fund.”.

7 ***b2150/2.6* 1074.** Page 837, line 7: after that line insert:

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

9 73.06 (3) The department of revenue, through its supervisors of equalization,
10 shall examine and test the work of assessors during the progress of their assessments
11 and ascertain whether any of them is assessing property at other than full value or
12 is omitting property subject to taxation from the roll. The department and such
13 supervisors shall have the rights and powers of a local assessor for the examination
14 of persons and property and for the discovery of property subject to taxation. If any
15 property has been omitted or not assessed according to law, they shall bring the same
16 to the attention of the local assessor of the proper district and if such local assessor
17 shall neglect or refuse to correct the assessment they shall report the fact to the board
18 of review. If it discovers errors in identifying or valuing property that is exempt
19 under s. 70.11 (39) or (39m), the department shall change the specification of the
20 property as taxable or exempt and shall change the value of the property. All
21 disputes between the department, municipalities and property owners about the
22 taxability or value of property that is reported under s. 79.095 (2) (a) or of the
23 property under s. 70.995 (12r) shall be resolved by using the procedures under s.
24 70.995 (8).”.

1 ***b1279/1.1* 1075.** Page 838, line 25: after that line insert:

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

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

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

7 **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore**
8 **yards, elevators, car ferries and pipeline terminal facilities.** After the
9 property of a company is first valued as a whole, if any repair facilities, docks, ore
10 yards, piers, wharves, grain elevators or car ferries used in transferring freight or
11 passengers between cars and vessels or transfer of freight cars located on car ferries,
12 or if any terminal storage facilities, docks, pipelines and pumping equipment used
13 in transferring oil from pipelines to vessels shall be included in such valuation, then
14 for the purpose of accounting to the proper taxation districts, the department shall
15 make a separate valuation of each such repair facility, dock, ore yard, pier, wharf,
16 grain elevator, including the approaches thereto, or car ferries and of each such
17 terminal storage facility, dock, pipeline and pumping equipment. As used herein, an
18 approach shall be an immediate access facility commencing at the switching point
19 which leads primarily to the terminal facility. For the purpose of defining the
20 pipeline terminal facilities affected by this section, such facilities shall begin where
21 the incoming pipeline enters the terminal storage facility site used in the transfer
22 of oil to vessels.

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

1 76.24 (2) (a) All taxes paid by any railroad company derived from or
2 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,
3 and their approaches, or car ferries or terminal storage facilities, docks, pipelines
4 and pumping equipment used in transferring oil from pipelines to vessels on the
5 basis of the separate valuation provided for in s. 76.16, shall be distributed annually
6 from the transportation fund to the towns, villages and cities in which they are
7 located, pursuant to certification made by the department of revenue on or before
8 August 15.”.

9 ***b2150/2.7* 1076.** Page 838, line 25: after that line insert:

10 ***b2150/2.7* “SECTION 2231m.** 76.025 (1) of the statutes is amended to read:

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

23 ***b2150/2.8* 1077.** Page 842, line 22: after “(39)” insert “and (39m)”.

24 ***b2221/3.117* 1078.** Page 843, line 5: after that line insert:

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

2 77.02 (1) PETITION. The owner of an entire quarter quarter section, fractional
3 lot or government lot as determined by U.S. government survey plat, excluding
4 public roads and railroad rights-of-way that may have been sold, may file with the
5 department of ~~natural resources~~ forestry a petition stating that the owner believes
6 the lands therein described are more useful for growing timber and other forest crops
7 than for any other purpose, that the owner intends to practice forestry thereon, that
8 all persons holding encumbrances thereon have joined in the petition and requesting
9 that such lands be approved as “Forest Croplands” under this subchapter. Whenever
10 any such land is encumbered by a mortgage or other indenture securing any issue
11 of bonds or notes, the trustee named in such mortgage or indenture or any
12 amendment thereto may join in such petition, and such action shall for the purpose
13 of this section be deemed the action of all holders of such bonds or notes.

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

15 77.02 (2) NOTICE OF HEARING, ADJOURNMENT. Upon receipt of such petition the
16 department of ~~natural resources~~ forestry shall investigate the same and shall file a
17 listing of descriptions with the town chairperson. For petitions received prior to May
18 1, the department shall within the same calendar year cause a notice that such
19 petition has been filed to be published as a class 3 notice, under ch. 985, in the
20 newspaper having the largest general circulation in the county in which the lands
21 are located, and notice by registered mail shall be given to the town clerk of any town
22 in which the lands are located. Such notice shall contain the name of the petitioner,
23 a description of the lands and a statement that any resident of or taxpayer in the
24 town may within 15 days from the date of publication of the notice file a request with
25 the department that it conduct a public hearing on the petition. Upon receipt of such

1 a request the department shall conduct a public hearing on the petition. The
2 department may conduct a public hearing on any petition without a request, if it
3 deems it advisable to do so. Notice of the time and place of such hearing and a
4 description, in specific or general terms, as the department deems advisable, of the
5 property requested to be approved as “Forest Croplands” shall be given to persons
6 making the request, the owner of such land and to the assessor of towns in which it
7 is situated, by mail, at least one week before the day of hearing. The notice also shall
8 be published as a class 1 notice, under ch. 985, in a newspaper having general
9 circulation in the county in which such land is located, at least one week before the
10 day of the hearing. Such hearing may be adjourned and no notice of the time and
11 place of such adjourned hearing need be given, excepting the announcement thereof
12 by the presiding officer at the hearing at which the adjournment is had.

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

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

1 request of the petitioner. If the request of the petitioner is granted, a copy of such
2 order shall be filed with the department of revenue, the supervisor of equalization
3 and the clerk of each town, and the order shall be recorded with the register of deeds
4 of each county, in which any of the lands affected by the order are located. The
5 register of deeds shall record the entry, transfer or withdrawal of all forest croplands
6 in a suitable manner on the county records. The register of deeds may collect
7 recording fees under s. 59.43 (2) from the owner. Any order of the department
8 relating to the entry of forest croplands issued on or before November 20 of any year
9 shall take effect on January 1 of the following calendar year, but all orders issued
10 after November 20 shall take effect on January 1 of the calendar year following the
11 calendar year in which orders issued on or before November 20 would have been
12 effective.

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

14 **77.03 Taxation of forest croplands.** After the filing and recording of the
15 order with the officers under s. 77.02 (3) the lands described therein shall be “Forest
16 Croplands”, on which taxes shall thereafter be payable only as provided under this
17 subchapter. The enactment of ss. 77.01 to 77.14, petition by the owner and the
18 making of the order under s. 77.02 (3) shall constitute a contract between the state
19 and the owner, running with the lands, for a period of 25 or 50 years at the election
20 of the applicant at the time the petition is filed, unless withdrawn under s. 77.10,
21 with privilege of renewal by mutual agreement between the owner and the state,
22 whereby the state as an inducement to owners and prospective purchasers of forest
23 croplands to come under ss. 77.01 to 77.14 agrees that, unless withdrawn under s.
24 77.10, no change in or repeal of ss. 77.01 to 77.14 shall apply to any land then
25 accepted as forest croplands, except as the department of ~~natural resources~~ forestry

1 and the owner may expressly agree in writing and except as provided in s. 77.17. If
2 at the end of the contract period the land is not designated as managed forest land
3 under subch. VI, the merchantable timber on the land shall be estimated by an
4 estimator jointly agreed upon by the department of ~~natural resources~~ forestry and
5 the owner, and if the department and the owner fail to agree on an estimator, the
6 judge of the circuit court of the district in which the lands lie shall appoint a qualified
7 forester, whose estimate shall be final, and the cost thereof shall be borne jointly by
8 the department of ~~natural resources~~ forestry and the owner; and the 10% severance
9 tax paid on the stumpage thereon in the same manner as if the stumpage had been
10 cut. The owners by such contract consent that the public may hunt and fish on the
11 lands, subject to such rules as the department of natural resources prescribes
12 regulating hunting and fishing.

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

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

1 be returned as delinquent and a tax certificate under subch. VII of ch. 74 shall be
2 issued on them. After 2 years from the date of the issuance of a tax certificate, the
3 county clerk shall promptly take a tax deed under ch. 75. On taking such deed the
4 county clerk shall certify that fact and specify the descriptions to the department of
5 natural resources forestry.

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

7 77.05 State contribution. The department of natural resources forestry shall
8 pay before June 30 annually to the town treasurer, from the appropriation under s.
9 ~~20.370 (5) (bv)~~ 20.375 (2) (vm), 20 cents for each acre of land in the town that is
10 described as forest croplands under this subchapter.

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

12 77.06 (1) CUTTING TIMBER REGULATED. No person shall cut any merchantable
13 wood products on any forest croplands where the forest crop taxes are delinquent nor
14 until 30 days after the owner has filed with the department of natural resources
15 forestry a notice of intention to cut, specifying by descriptions and the estimated
16 amount of wood products to be removed and the proportion of present volume to be
17 left as growing stock in the area to be cut. The department of natural resources
18 forestry may require a bond executed by some surety company licensed in this state
19 or other surety for such amount as may reasonably be required for the payment to
20 the department of natural resources forestry of the severance tax hereinafter
21 provided. The department, after examination of the lands specified, may prescribe
22 the amount of forest products to be removed. Cutting in excess of the amount
23 prescribed shall render the owner liable to double the severance tax prescribed in s.
24 77.06 (5) and subject to cancellation under s. 77.10. Merchantable wood products
25 include all wood products except wood used for fuel by the owner.

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

2 77.06 (2) APPRAISAL OF TIMBER, ZONES. Each year the department of ~~natural~~
3 ~~resources forestry~~, at the time and place it shall fix and after such public notice as
4 it deems reasonable, shall hold a public hearing. After the hearing the department
5 shall make and file, open to public inspection, a determination of the reasonable
6 stumpage values of the wood products usually grown in the several towns in which
7 any forest croplands lie. A public hearing under this section shall be held prior to
8 August 1 of each year and the determination of stumpage values made by the
9 department of ~~natural resources forestry~~ shall take effect on November 1 of that year.
10 If the department of ~~natural resources forestry~~ finds there is a material variance in
11 the stumpage values in the different localities, it may fix separate zones and
12 determine the values for each zone.

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

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

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

20 77.06 (4) CUTTING REPORTED. Within 30 days after completion of cutting on any
21 land description, but not more than one year after filing of the notice of intention to
22 cut, the owner shall transmit to the department of ~~natural resources forestry~~ on
23 forms provided by the department a written statement of the products so cut,
24 specifying the variety of wood, kind of product, and quantity of each variety and kind
25 as shown by the scale or measurement thereof made on the ground as cut, skidded,

1 loaded, delivered, or by tree scale certified by a qualified forester when stumpage is
2 sold by tree measurement. The department of ~~natural resources~~ forestry may accept
3 such reports as sufficient evidence of the facts, or may either with or without hearing
4 and notice of time and place thereof to such owner, investigate and determine the fact
5 of the quantity of each variety and kind of product so cut during said periods
6 preceding such reports.

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

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

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

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

1 the lien and by action on the bond mentioned in s. 77.06 (1), or by any or all such
2 means.

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

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

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

14 **77.09 (1)** Any person who fails to report or shall intentionally make any false
15 statement or report to the department of ~~natural resources~~ forestry required by s.
16 77.06 shall forfeit not more than \$1,000. An action under this section shall not be
17 a bar to a cancellation of entry and order of withdrawal under s. 77.10.

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

19 **77.10 (1) (a)** The department of ~~natural resources~~ forestry shall on the
20 application of the department of revenue or the owner of any forest croplands or the
21 town board of the town in which said lands lie and may on its own motion at any time
22 cause an investigation to be made and hearing to be had as to whether any forest
23 croplands shall continue under this subchapter. If on such hearing after due notice
24 to and opportunity to be heard by the department of revenue, the town and the owner,
25 the department of ~~natural resources~~ forestry finds that any such lands are not

1 meeting the requirements set forth in s. 77.02 or that the owner has made use of the
2 land for anything other than forestry or has failed to practice sound forestry on the
3 land, the department of ~~natural resources~~ forestry shall cancel the entry of such
4 description and issue an order of withdrawal, and the owner shall be liable for the
5 tax and penalty under sub. (2). Copies of the order of withdrawal specifying the
6 description shall be filed by the department of ~~natural resources~~ forestry with all
7 officers designated to receive copies of the order of entry and withdrawal and this
8 subchapter shall not thereafter apply to the lands withdrawn, except s. 77.07 so far
9 as it may be needed to collect any previously levied severance or supplemental
10 severance tax. If the owner shall not repay the amounts on or before the last day of
11 February next succeeding the return of such lands to the general property tax roll
12 as provided in sub. (4), the department of ~~natural resources~~ forestry shall certify to
13 the county treasurer the descriptions and the amounts due, and the county treasurer
14 shall sell such lands as delinquent as described in s. 77.04 (2). Whenever any county
15 clerk has certified to the taking of tax deed under s. 77.04 (2) the department of
16 ~~natural resources~~ forestry shall issue an order of withdrawal as to the lands covered
17 in such tax deed. Such order may also be issued when examination of tax records
18 reveals prolonged delinquency and noncompliance with the requirements of s. 77.04
19 (2).

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

21 77.10 (1) (b) Whenever any owner of forest croplands conveys such land the
22 owner shall, within 10 days of the date of the deed, file with the department of
23 ~~natural resources~~ forestry on forms prepared by the department a transfer of
24 ownership signed by the owner and an acceptance of transfer signed by the grantee
25 certifying that the grantee intends to continue the practice of forestry on such land.

1 The department of ~~natural resources~~ forestry shall immediately issue a notice of
2 transfer to all officers designated to receive copies of orders of entry and withdrawal.
3 Whenever a purchaser of forest croplands declines to certify his or her intention to
4 continue the practice of forestry thereon, such action shall constitute cause for
5 cancellation of entry under par. (a) without hearing.

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

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

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

20 77.10 (2) (a) 2. The amount of the tax shall be determined by the department
21 of revenue and furnished to the department of ~~natural resources~~ forestry, which shall
22 determine the exact amount of payment. When the tax rate or assessed value ratio
23 of the current year has not been determined the rate of the preceding tax year may
24 be used. On receiving such payment the department of ~~natural resources~~ forestry
25 shall issue an order of withdrawal and file copies thereof with the department of

1 revenue, the supervisor of equalization and the clerk of the town, and shall record
2 the order with the register of deeds of the county, in which the land lies. The land
3 shall then cease to be forest croplands.

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

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

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

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

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

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

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

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

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

5 77.13 (2) On and after January 1, 1986, the department of ~~natural resources~~
6 ~~forestry~~ may not act on any petition requesting the designation of land as forest
7 croplands, issue any order entering land as forest croplands or enter into a renewal
8 of any forest croplands contract under this subchapter.

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

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

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

19 77.16 (1) In this section “department” means the department of ~~natural~~
20 ~~resources forestry~~.”.

21 ***b1806/1.1* 1079.** Page 843, line 6: delete lines 6 to 14.

22 ***b0944/1.1* 1080.** Page 847, line 2: after that line insert:

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

24 **77.524 Seller and 3rd-party liability. (1)** In this subsection:

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

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

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

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

15 **(3)** A seller that contracts with a certified service provider is not liable for sales
16 and use taxes that are due the state on transactions that the provider processed,
17 unless the seller has misrepresented the type of items that the seller sells or has
18 committed fraud. The seller is subject to an audit on transactions that the certified
19 service provider processed only if there is probable cause to believe that the seller has
20 committed fraud or made a material misrepresentation. The seller is subject to an
21 audit on transactions that the certified service provider does not process. The states
22 that are signatories to the agreement, as defined in s. 77.65 (2) (a), may jointly check
23 the seller’s business system and review the seller’s business procedures to determine
24 if the certified service provider’s system is functioning properly and to determine the

1 extent to which the seller's transactions are being processed by the certified service
2 provider.

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

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

13 ***b0944/1.2* 1081.** Page 847, line 15: after that line insert:

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

15 **77.65 Uniform sales and use tax administration. (1) SHORT TITLE.** This
16 section shall be known as the “Uniform Sales and Use Tax Administration Act.”

17 (2) DEFINITIONS. In this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20 (m) Certify compliance with the agreement before entering into the agreement
21 and maintain compliance with the agreement.

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

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

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

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

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

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

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

1 ***b1351/1.1* 1082.** Page 847, line 15: after that line insert:

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

3 77.54 (46) The gross receipts from the sale of and the storage, use, or other
4 consumption of the U.S. flag or the state flag. This subsection does not apply to a
5 representation of the U.S. flag or the state flag.”.

6 ***b2137/1.1* 1083.** Page 847, line 15: after that line insert:

7 ***b2137/1.1*** “SECTION 2246md. 77.54 (47) of the statutes is created to read:

8 77.54 (47) The gross receipts from the sale of and the storage, use, or other
9 consumption of water park water slides, including support structures, attachments,
10 and parts for water park water slides, but excluding underground piping,
11 foundations, and wholly or partially underground pools that are additions or
12 improvements to real property and excluding water slides; and support structures,
13 attachments, and parts for water slides; located at residential facilities, including
14 personal residences, apartments, long-time care facilities, and state institutions.”.

15 ***b2221/3.118* 1084.** Page 848, line 9: after that line insert:

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

17 77.81 (1) “Department” means the department of ~~natural resources~~ forestry.”.

18 ***b2221/3.119* 1085.** Page 848, line 25: after that line insert:

19 ***b2221/3.119*** “SECTION 2247pg. 77.82 (2) (intro.) of the statutes is amended
20 to read:

21 77.82 (2) PETITION. (intro.) Any owner of land may petition the department to
22 designate any eligible parcel of land as managed forest land. A petition may include
23 any number of eligible parcels under the same ownership in a single municipality.
24 Each petition shall be submitted on a form provided by the department and shall be

1 accompanied by a nonrefundable \$10 application fee unless a different amount of the
2 fee is established by the department by rule at an amount equal to the average
3 expense to the department of recording an order issued under this subchapter. The
4 fee shall be deposited in the ~~conservation~~ forestry fund and credited to the
5 appropriation under s. ~~20.370 (1) (cr)~~ 20.375 (2) (qr). Each petition shall include all
6 of the following:

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

8 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner may petition the
9 department to designate as managed forest land an additional parcel of land in the
10 same municipality if the additional parcel is at least 3 acres in size and is contiguous
11 to any of the owner's designated land. The petition shall be accompanied by a
12 nonrefundable \$10 application fee unless a different amount of the fee is established
13 in the same manner as the fee under sub. (2). The fee shall be deposited in the
14 ~~conservation~~ forestry fund and credited to the appropriation under s. ~~20.370 (1) (cr)~~
15 20.375 (2) (qr). The petition shall be submitted on a department form and shall
16 contain any additional information required by the department.

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

19 77.82 (4m) (bn) A petition under this subsection shall be accompanied by a
20 nonrefundable \$100 application fee which shall be deposited in the ~~conservation~~
21 forestry fund and credited to the appropriation under s. ~~20.370 (1) (cr)~~ 20.375 (2)
22 (qr).”.

23 ***b2221/3.120* 1086.** Page 849, line 3: after that line insert:

1 ***b2221/3.120*** “SECTION 2247tg. 77.84 (3) (b) of the statutes is amended to
2 read:

3 77.84 (3) (b) Immediately after receiving the certification of the county clerk
4 that a tax deed has been taken, the department shall issue an order withdrawing the
5 land as managed forest land. The notice requirement under s. 77.88 (1) does not
6 apply to the department’s action under this paragraph. The department shall notify
7 the county treasurer of the amount of the withdrawal tax, as determined under s.
8 77.88 (5), and the amount of the tax shall be payable to the department under s. 75.36
9 (3) if the property is sold by the county. The amount shall be credited to the
10 conservation forestry fund.

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

12 **77.85 State contribution.** The department shall pay before June 30 annually
13 the municipal treasurer, from the appropriation under s. ~~20.370 (5) (bv)~~ 20.375 (2)
14 (vm), 20 cents for each acre of land in the municipality that is designated as managed
15 forest land under this subchapter.

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

17 **77.87 (3) PAYMENT.** A tax assessed under sub. (1) or (2) is due and payable to
18 the department on the last day of the month following the date the certificate is
19 mailed to the owner. The department shall collect interest at the rate of 12% per year
20 on any tax that is paid later than the due date. Amounts received shall be credited
21 to the conservation forestry fund.

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

24 77.88 (2) (d) Within 10 days after a transfer of ownership, the former owner
25 shall, on a form provided by the department, file with the department a report of the

1 transfer signed by the former owner and the transferee. The report shall be
2 accompanied by a \$20 fee which shall be deposited in the ~~conservation~~ forestry fund
3 and credited to the appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr). The
4 department shall immediately notify each person entitled to notice under s. 77.82 (8).

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

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

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

13 77.89 (1) PAYMENT TO MUNICIPALITIES. By June 30 of each year, the department,
14 from the appropriation under s. ~~20.370 (5) (bv)~~ 20.375 (2) (vm), shall pay 50% of each
15 payment received under s. 77.84 (3) (b), 77.87 (3) or 77.88 (7) to the treasurer of the
16 municipality in which is located the land to which the payment applies.

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

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

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

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

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

5 77.91 (5) RECORDING. Each register of deeds who receives notice of an order
6 under this subchapter shall record the action as provided under s. 59.43 (1). The
7 department shall pay the register of deeds the fee specified under s. 59.43 (2) (ag) 1.
8 from the appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr). If the amount in the
9 appropriation under s. ~~20.370 (1) (er)~~ 20.375 (2) (qr) in any fiscal year is insufficient
10 to pay the full amount required under this subsection in that fiscal year, the
11 department shall pay the balance from the appropriation under s. ~~20.370 (1) (mu)~~
12 20.375 (2) (q).”.

13 ***b0941/1.3* 1087.** Page 850, line 2: delete the material beginning with that
14 line and ending on page 851, line 15.

15 ***b0947/2.1* 1088.** Page 852, line 11: after that line insert:

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

17 79.01 (1) There is established an account in the general fund entitled the
18 “Expenditure Restraint Program Account”. ~~Account.~~ There shall be appropriated
19 to that account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994;
20 \$48,000,000 in each year beginning in 1995 and ending in 1999 ~~and~~; \$57,000,000 in
21 the year 2000 and in the year 2001; \$57,570,000 in 2002; and \$58,145,700 in 2003
22 and in each year thereafter.

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

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

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

8 79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and
9 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be
10 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.
11 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.
12 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this
13 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to
14 municipalities and \$168,981,800 to counties. In Beginning in 1995 and subsequent
15 years ending in 2001, the total amounts to be distributed under ss. 79.03, 79.04 and
16 79.06 from s. 20.835 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to
17 counties. In 2002, the total amounts to be distributed under ss. 79.03, 79.04, and
18 79.06 from s. 20.835 (1) (d) are \$769,092,800 to municipalities and \$170,671,600 to
19 counties. In 2003 and subsequent years, the total amounts to be distributed under
20 ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$776,783,700 to municipalities
21 and \$172,378,300 to counties.

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

23 79.03 (5) (a) In 2002 and 2003, each municipality shall receive a shared
24 revenue payment under this section that is equal to the amount of the payment it
25 received in the previous year, multiplied by 101%. In 2004 and in subsequent years,

1 each municipality shall receive a shared revenue payment under this section that is
2 equal to the amount of the payment it received in 2003.

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

9 *b2150/2.9* **1089.** Page 852, line 11: after that line insert:

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

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