

2001 Assembly Bill 553

Date of enactment: **December 17, 2001**

Date of publication*: **January 4, 2002**

2001 WISCONSIN ACT 35

AN ACT *to renumber* 108.02 (12m) (c) and (d); *to renumber and amend* 108.02 (12m) (intro.), 108.02 (12m) (a) and (b), 108.02 (12m) (e) and 108.09 (3) (a); *to amend* 20.445 (1) (gh) (title), 20.445 (1) (nb) (title), 49.45 (10), 108.02 (10m), 108.02 (13) (a), 108.02 (15) (f) (intro.), 108.02 (15) (g) (intro.), 108.02 (15) (j) 4. and 5., 108.02 (15) (k) 18. c., 108.02 (15) (k) 19. b., 108.02 (15) (n), 108.02 (22m), 108.04 (2) (a) 3., 108.04 (7) (h), 108.04 (8) (c), 108.04 (13) (d) 4. (intro.), 108.04 (16) (b), 108.04 (17) (b), 108.04 (17) (e), 108.04 (17) (h), 108.05 (1) (L) (intro.), 108.05 (7) (a) 1., 108.05 (7) (f) 1., 108.065 (1), 108.16 (6) (g), 108.16 (6m) (a), 108.16 (8) (b) (intro.), 108.16 (8) (b) 2., 108.16 (8) (b) 3., 108.16 (8) (c) 3., 108.16 (8) (e) 3., 108.16 (8) (f), 108.17 (2), 108.19 (1e) (a) and (d), 108.19 (1m), 108.20 (3), 108.22 (1) (am), 108.22 (1) (b), 108.22 (1) (e), 108.22 (1m), 108.225 (1) (a) to (c) and 108.225 (16) (intro.); and *to create* 108.02 (15) (gm), 108.02 (15) (j) 6., 108.02 (15) (k) 20., 108.02 (17m), 108.02 (20g), 108.02 (21c), 108.02 (21e), 108.02 (23g), 108.02 (29), 108.05 (1) (m) and (n), 108.065 (1m), 108.067, 108.09 (3) (a) 2., 108.14 (2e), 108.14 (19), 108.141 (7) (c), 108.152, 108.16 (8) (c) 4., 108.16 (8) (e) 4., 108.16 (8) (L), 108.17 (2c), 108.17 (2g), 108.22 (1) (ad) and 230.12 (1) (g) of the statutes; **relating to:** various changes in the unemployment insurance law, appointment of temporary reserve appeal tribunals, requiring the exercise of rule-making authority, and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.445 (1) (gh) (title) of the statutes is amended to read:

20.445 (1) (gh) (title) *Unemployment tax and accounting system information technology systems: assessments.*

SECTION 2. 20.445 (1) (nb) (title) of the statutes is amended to read:

20.445 (1) (nb) (title) *Unemployment tax and accounting system information technology systems: federal moneys.*

SECTION 3. 49.45 (10) of the statutes is amended to read:

49.45 (10) **RULE-MAKING POWERS AND DUTIES.** The department is authorized to promulgate such rules as are consistent with its duties in administering medical assistance. The department shall promulgate a rule defining the term “part-time intermittent care” for the purpose of s. 49.46.

SECTION 4. 108.02 (10m) of the statutes is amended to read:

108.02 (10m) **EDUCATIONAL SERVICE AGENCY.** “Educational service agency” means a governmental entity or Indian tribal unit which is established and operated exclusively for the purpose of providing services to one or more educational institutions.

SECTION 5. 108.02 (12m) (intro.) of the statutes is renumbered 108.02 (24m) (intro.) and amended to read:

* Section 991.11, WISCONSIN STATUTES 1999-00: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated” by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

108.02 (24m) ~~EMPLOYEE SERVICE TEMPORARY HELP COMPANY.~~ (intro.) “~~Employee service~~ “Temporary help company” means ~~a leasing company or temporary help service~~ an entity which contracts with ~~clients or customers~~ a client to supply individuals to perform services for the client ~~or customer~~ on a temporary basis to support or supplement the workforce of the client in situations such as personnel absences, temporary personnel shortages, and workload changes resulting from seasonal demands or special assignments or projects, and which, both under contract and in fact:

SECTION 6. 108.02 (12m) (a) and (b) of the statutes are renumbered 108.02 (24m) (a) and (b) and amended to read:

108.02 (24m) (a) Negotiates with clients ~~or customers~~ for such matters as time, place, type of work, working conditions, quality, and price of the services;

(b) Determines assignments or reassignments of individuals to its clients ~~or customers~~, even if the individuals retain the right to refuse specific assignments;

SECTION 7. 108.02 (12m) (c) and (d) of the statutes are renumbered 108.02 (24m) (c) and (d).

SECTION 8. 108.02 (12m) (e) of the statutes is renumbered 108.02 (24m) (e) and amended to read:

108.02 (24m) (e) Hires and terminates individuals who perform services for the clients ~~or customers~~.

SECTION 9. 108.02 (13) (a) of the statutes is amended to read:

108.02 (13) (a) “Employer” means every government unit and Indian tribe, and any person, association, corporation, whether domestic or foreign, or legal representative, debtor in possession or trustee in bankruptcy or receiver or trustee of a person, partnership, association, or corporation, or guardian of the estate of a person, or legal representative of a deceased person, any partnership or partnerships consisting of the same partners, except as provided in par. (L), any limited liability company or limited liability companies consisting of the same members, except as provided in par. (kL), and any fraternal benefit society as defined in s. 614.01 (1) (a), which is subject to this chapter under the statutes of 1975, or which has had employment in this state and becomes subject to this chapter under this subsection and, notwithstanding any other provisions of this section, any service insurance corporation organized or operating under ch. 613, except as provided in s. 108.152 (6) (a) 3.

SECTION 10. 108.02 (15) (f) (intro.) of the statutes is amended to read:

108.02 (15) (f) (intro.) “Employment” as applied to work for a government unit or Indian tribe, except as such unit or tribe duly elects otherwise with the department’s approval, does not include service:

SECTION 11. 108.02 (15) (g) (intro.) of the statutes is amended to read:

108.02 (15) (g) (intro.) “Employment” as applied to work for a government unit, an Indian tribe, or a nonprofit

organization, except as such unit, tribe, or organization duly elects otherwise with the department’s approval, does not include service:

SECTION 12. 108.02 (15) (gm) of the statutes is created to read:

108.02 (15) (gm) “Employment,” as applied to work for an Indian tribe, does not include service performed after the department terminates application of this chapter to the tribe under s. 108.152 (6) (a) 3.

SECTION 13. 108.02 (15) (j) 4. and 5. of the statutes are amended to read:

108.02 (15) (j) 4. In the employ of a hospital by a patient of such hospital; ~~or~~

5. In any quarter in the employ of any organization exempt from federal income tax under section 501 (a) of the internal revenue code, other than an organization described in section 401 (a) or 501 (c) (3) of such code, or under section 521 of the internal revenue code, if the remuneration for such service is less than \$50; or

SECTION 14. 108.02 (15) (j) 6. of the statutes is created to read:

108.02 (15) (j) 6. By a nonresident alien for the period that he or she is temporarily present in the United States as a nonimmigrant under 8 USC 1101 (a) (15) (F), (J), (M), or (Q), if the service is performed to carry out the purpose for which the alien is admitted to the United States, as provided in 8 USC 1101 (a) (15) (F), (J), (M), or (Q), or by the spouse or minor child of such an alien if the spouse or child was also admitted to the United States under 8 USC 1101 (a) (15) (F), (J), (M), or (Q) for the same purpose.

SECTION 15. 108.02 (15) (k) 18. c. of the statutes is amended to read:

108.02 (15) (k) 18. c. The amount of the lease payment is not contingent upon the income generated through the use of the motor vehicle or equipment during the lease term; ~~or~~

SECTION 16. 108.02 (15) (k) 19. b. of the statutes is amended to read:

108.02 (15) (k) 19. b. The individual has been paid or is treated as having been paid wages or other remuneration of \$500 or more during his or her base period for services performed for at least one employer other than the seasonal employer which is subject to the unemployment insurance law of any state or the federal government; or

SECTION 17. 108.02 (15) (k) 20. of the statutes is created to read:

108.02 (15) (k) 20. Provided to a recipient of medical assistance under ch. 49 by an individual who is not an employee of a home health agency, if the service is:

a. Private duty nursing service or part-time intermittent care authorized under s. 49.46 (2) (b) 6. g., for which medical assistance reimbursement is available as a covered service, provided by an individual who is certified by the department of health and family services under s.

49.45 (2) (a) 11. as a nurse in independent practice or as an independent nurse practitioner; or

b. Respiratory care service for ventilator-dependent individuals authorized under s. 49.46 (2) (b) 6m., for which medical assistance reimbursement is available as a covered service, provided by an individual who is certified by the department of health and family services under s. 49.45 (2) (a) 11. as a provider of respiratory care services in independent practice.

SECTION 18. 108.02 (15) (n) of the statutes is amended to read:

108.02 (15) (n) If any employment for a government unit, Indian tribe, or nonprofit organization excluded under other paragraphs of this subsection is required by the federal unemployment tax act, the social security act, or any other federal law, to be employment covered by this chapter as a condition for approval of this chapter for full tax credit against the tax imposed by the federal unemployment tax act, such exclusion shall not apply under this chapter.

SECTION 19. 108.02 (17m) of the statutes is created to read:

108.02 (17m) “Indian tribe” has the meaning given in 25 USC 450b (e), and includes any subdivision, subsidiary, or business enterprise that is wholly owned by such an entity.

SECTION 20. 108.02 (20g) of the statutes is created to read:

108.02 (20g) PART-TIME INTERMITTENT CARE. “Part-time intermittent care”, as defined by the department of health and family services under s. 49.45 (10), means skilled nursing service that is provided in the home of a recipient of medical assistance under ch. 49 under a written plan of care that specifies the medical necessity of the care.

SECTION 21. 108.02 (21c) of the statutes is created to read:

108.02 (21c) PRIVATE-DUTY NURSING SERVICE. “Private-duty nursing service” means skilled nursing service under a written plan of care that specifies the medical necessity of the care, which is provided to a recipient of medical assistance under ch. 49 whose medical condition requires more continuous skilled nursing service than may be provided as part-time intermittent care.

SECTION 22. 108.02 (21e) of the statutes is created to read:

108.02 (21e) PROFESSIONAL EMPLOYER ORGANIZATION. “Professional employer organization” means any person who contracts to provide the nontemporary, ongoing employee workforce of a client under a written leasing contract and who under contract and in fact:

(a) Has the right to hire and terminate the employees who perform services for the client and to reassign the employees to other clients;

(b) Sets the rate of pay of the employees, whether or not through negotiations;

(c) Has the obligation to and pays the employees from its own accounts;

(d) Has a general right of direction and control over the employees, including corporate officers, which right may be shared with the client to the degree necessary to allow the client to conduct its business, meet any fiduciary responsibility, or comply with any applicable regulatory or statutory requirements;

(e) Assumes responsibility for the unemployment insurance coverage of the employees, files all required reports, pays all required contributions or reimbursements due on the wages of the employees, and otherwise complies with all of the provisions of this chapter that are applicable to employers on behalf of the client;

(f) Has the obligation to establish, fund, and administer employee benefit plans for the employees; and

(g) Provides notice of the employee leasing arrangement to the employees.

SECTION 23. 108.02 (22m) of the statutes is amended to read:

108.02 (22m) SCHOOL YEAR EMPLOYEE. “School year employee” means an employee of an educational institution or an educational service agency, or an employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of an educational institution, who performs services under an employment contract which does not require the performance of services on a year-round basis.

SECTION 24. 108.02 (23g) of the statutes is created to read:

108.02 (23g) SKILLED NURSING SERVICE. “Skilled nursing service” means professional nursing service that is provided under a physician’s order, that requires the skills of a licensed registered nurse or licensed practical nurse, and that is provided directly by the licensed registered nurse or licensed practical nurse or directly by the licensed practical nurse under the supervision of the licensed registered nurse.

SECTION 25. 108.02 (29) of the statutes is created to read:

108.02 (29) WORKING DAY. “Working day” has the meaning given in s. 227.01 (14).

SECTION 26. 108.04 (2) (a) 3. of the statutes is amended to read:

108.04 (2) (a) 3. The individual is seeking suitable work during that week or, during the ~~104-week~~ 156-week period beginning on January 2, 2000, the individual conducts a reasonable search for suitable work during that week. The ~~work~~ reasonable search required ~~under~~ during the period specified in this subdivision must include 2 actions that constitute a reasonable search as prescribed by rule of the department. The department shall, by rule, require claimants to conduct a reasonable search for suitable work during the period beginning after the 156-week period specified in this subdivision and

shall, by rule, prescribe standards for the search to be considered reasonable.

SECTION 27. 108.04 (7) (h) of the statutes is amended to read:

108.04 (7) (h) The department shall charge to the fund's balancing account benefits paid to an employee that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the employee voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k), (L), (o), (p), (q), or (s) or sub. (16) (b) applies.

SECTION 28. 108.04 (8) (c) of the statutes is amended to read:

108.04 (8) (c) If an employee fails, without good cause, to return to work with a former employer that recalls the employee within 52 weeks after the employee last worked for that employer, the employee is ineligible to receive benefits until 4 weeks have elapsed since the end of the week in which the failure occurs and the employee earns wages after the week in which the failure occurs equal to at least 4 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. This paragraph does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of any employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employee of that employer fails, without good cause, to return to work with that employer. If an employee receives actual notice of a recall to work, par. (a) applies in lieu of this paragraph.

SECTION 29. 108.04 (13) (d) 4. (intro.) of the statutes is amended to read:

108.04 (13) (d) 4. (intro.) To correct any erroneous payment not so adjusted from the account of an employer which is a government unit, an Indian tribe, or a nonprofit organization and which has elected reimbursement financing, the department shall:

SECTION 30. 108.04 (16) (b) of the statutes is amended to read:

108.04 (16) (b) The requalifying employment requirement under subs. (7) and (8) and the general qualifying requirements under sub. (2) do not apply to an individual as a result of the individual's enrollment in training or leaving unsuitable work to enter or continue training under 19 USC 2296 or a plan approved under 29 USC 2822.

SECTION 31. 108.04 (17) (b) of the statutes is amended to read:

108.04 (17) (b) A school year employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of an educational institution who performs services in an instructional, research, or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs:

1. During the period between 2 successive academic years or terms, if the school year employee performed such services for such a government unit, Indian tribe, or nonprofit organization in the first such year or term and if there is reasonable assurance that he or she will perform such services for such a government unit, Indian tribe, or nonprofit organization in the 2nd such year or term; or

2. During the period between 2 regular but not successive academic terms, when an agreement between an employer and a school year employee provides for such a period, if the school year employee performed such services for such a government unit, Indian tribe, or nonprofit organization in the first such term and if there is reasonable assurance that he or she will perform such services for such a government unit, Indian tribe, or nonprofit organization in the 2nd such term.

SECTION 32. 108.04 (17) (e) of the statutes is amended to read:

108.04 (17) (e) A school year employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of an educational institution who performs services other than in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if the school year employee performed such services for such a government unit or nonprofit organization in the first such year or term and there is reasonable assurance that he or she will perform such services for such a government unit, Indian tribe, or nonprofit organization in the 2nd such year or term.

SECTION 33. 108.04 (17) (h) of the statutes is amended to read:

108.04 (17) (h) A school year employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of an educational institution who performs the services described in par. (b) or (e) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if the school year employee performed such services for such a government unit, Indian tribe, or nonprofit organization in the period immediately before the vacation period or holiday recess, and there is reasonable assurance that the school year employee will perform the services described in par. (b) or (e) for such a government unit, Indian tribe, or nonprofit organization in the period

immediately following the vacation period or holiday recess.

SECTION 34. 108.05 (1) (L) (intro.) of the statutes is amended to read:

108.05 (1) (L) (intro.) Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after October 1, 2000, and before December 30, 2001, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid

the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (L) following]

SECTION 35. 108.05 (1) (m) and (n) of the statutes are created to read:

108.05 (1) (m) Each eligible employee shall be paid benefits for each week of total unemployment which commences on or after December 30, 2001, and before December 29, 2002, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employee's base period wages which were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (m) following]

Figure 108.05 (1) (m):

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
1.	Under	\$1,200.00	\$ 0
2.	1,200.00	to 1,224.99	48
3.	1,225.00	to 1,249.99	49
4.	1,250.00	to 1,274.99	50
5.	1,275.00	to 1,299.99	51
6.	1,300.00	to 1,324.99	52
7.	1,325.00	to 1,349.99	53
8.	1,350.00	to 1,374.99	54
9.	1,375.00	to 1,399.99	55
10.	1,400.00	to 1,424.99	56
11.	1,425.00	to 1,449.99	57
12.	1,450.00	to 1,474.99	58
13.	1,475.00	to 1,499.99	59
14.	1,500.00	to 1,524.99	60
15.	1,525.00	to 1,549.99	61
16.	1,550.00	to 1,574.99	62
17.	1,575.00	to 1,599.99	63
18.	1,600.00	to 1,624.99	64
19.	1,625.00	to 1,649.99	65

20.	1,650.00	to	1,674.99	66
21.	1,675.00	to	1,699.99	67
22.	1,700.00	to	1,724.99	68
23.	1,725.00	to	1,749.99	69
24.	1,750.00	to	1,774.99	70
25.	1,775.00	to	1,799.99	71
26.	1,800.00	to	1,824.99	72
27.	1,825.00	to	1,849.99	73
28.	1,850.00	to	1,874.99	74
29.	1,875.00	to	1,899.99	75
30.	1,900.00	to	1,924.99	76
31.	1,925.00	to	1,949.99	77
32.	1,950.00	to	1,974.99	78
33.	1,975.00	to	1,999.99	79
34.	2,000.00	to	2,024.99	80
35.	2,025.00	to	2,049.99	81
36.	2,050.00	to	2,074.99	82
37.	2,075.00	to	2,099.99	83
38.	2,100.00	to	2,124.99	84
39.	2,125.00	to	2,149.99	85
40.	2,150.00	to	2,174.99	86
41.	2,175.00	to	2,199.99	87
42.	2,200.00	to	2,224.99	88
43.	2,225.00	to	2,249.99	89
44.	2,250.00	to	2,274.99	90
45.	2,275.00	to	2,299.99	91
46.	2,300.00	to	2,324.99	92
47.	2,325.00	to	2,349.99	93
48.	2,350.00	to	2,374.99	94
49.	2,375.00	to	2,399.99	95
50.	2,400.00	to	2,424.99	96
51.	2,425.00	to	2,449.99	97
52.	2,450.00	to	2,474.99	98
53.	2,475.00	to	2,499.99	99
54.	2,500.00	to	2,524.99	100
55.	2,525.00	to	2,549.99	101
56.	2,550.00	to	2,574.99	102
57.	2,575.00	to	2,599.99	103
58.	2,600.00	to	2,624.99	104
59.	2,625.00	to	2,649.99	105
60.	2,650.00	to	2,674.99	106
61.	2,675.00	to	2,699.99	107
62.	2,700.00	to	2,724.99	108
63.	2,725.00	to	2,749.99	109
64.	2,750.00	to	2,774.99	110
65.	2,775.00	to	2,799.99	111
66.	2,800.00	to	2,824.99	112
67.	2,825.00	to	2,849.99	113
68.	2,850.00	to	2,874.99	114
69.	2,875.00	to	2,899.99	115
70.	2,900.00	to	2,924.99	116

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71.	2,925.00	to	2,949.99	117
72.	2,950.00	to	2,974.99	118
73.	2,975.00	to	2,999.99	119
74.	3,000.00	to	3,024.99	120
75.	3,025.00	to	3,049.99	121
76.	3,050.00	to	3,074.99	122
77.	3,075.00	to	3,099.99	123
78.	3,100.00	to	3,124.99	124
79.	3,125.00	to	3,149.99	125
80.	3,150.00	to	3,174.99	126
81.	3,175.00	to	3,199.99	127
82.	3,200.00	to	3,224.99	128
83.	3,225.00	to	3,249.99	129
84.	3,250.00	to	3,274.99	130
85.	3,275.00	to	3,299.99	131
86.	3,300.00	to	3,324.99	132
87.	3,325.00	to	3,349.99	133
88.	3,350.00	to	3,374.99	134
89.	3,375.00	to	3,399.99	135
90.	3,400.00	to	3,424.99	136
91.	3,425.00	to	3,449.99	137
92.	3,450.00	to	3,474.99	138
93.	3,475.00	to	3,499.99	139
94.	3,500.00	to	3,524.99	140
95.	3,525.00	to	3,549.99	141
96.	3,550.00	to	3,574.99	142
97.	3,575.00	to	3,599.99	143
98.	3,600.00	to	3,624.99	144
99.	3,625.00	to	3,649.99	145
100.	3,650.00	to	3,674.99	146
101.	3,675.00	to	3,699.99	147
102.	3,700.00	to	3,724.99	148
103.	3,725.00	to	3,749.99	149
104.	3,750.00	to	3,774.99	150
105.	3,775.00	to	3,799.99	151
106.	3,800.00	to	3,824.99	152
107.	3,825.00	to	3,849.99	153
108.	3,850.00	to	3,874.99	154
109.	3,875.00	to	3,899.99	155
110.	3,900.00	to	3,924.99	156
111.	3,925.00	to	3,949.99	157
112.	3,950.00	to	3,974.99	158
113.	3,975.00	to	3,999.99	159
114.	4,000.00	to	4,024.99	160
115.	4,025.00	to	4,049.99	161
116.	4,050.00	to	4,074.99	162
117.	4,075.00	to	4,099.99	163
118.	4,100.00	to	4,124.99	164
119.	4,125.00	to	4,149.99	165
120.	4,150.00	to	4,174.99	166
121.	4,175.00	to	4,199.99	167

122.	4,200.00	to	4,224.99	168
123.	4,225.00	to	4,249.99	169
124.	4,250.00	to	4,274.99	170
125.	4,275.00	to	4,299.99	171
126.	4,300.00	to	4,324.99	172
127.	4,325.00	to	4,349.99	173
128.	4,350.00	to	4,374.99	174
129.	4,375.00	to	4,399.99	175
130.	4,400.00	to	4,424.99	176
131.	4,425.00	to	4,449.99	177
132.	4,450.00	to	4,474.99	178
133.	4,475.00	to	4,499.99	179
134.	4,500.00	to	4,524.99	180
135.	4,525.00	to	4,549.99	181
136.	4,550.00	to	4,574.99	182
137.	4,575.00	to	4,599.99	183
138.	4,600.00	to	4,624.99	184
139.	4,625.00	to	4,649.99	185
140.	4,650.00	to	4,674.99	186
141.	4,675.00	to	4,699.99	187
142.	4,700.00	to	4,724.99	188
143.	4,725.00	to	4,749.99	189
144.	4,750.00	to	4,774.99	190
145.	4,775.00	to	4,799.99	191
146.	4,800.00	to	4,824.99	192
147.	4,825.00	to	4,849.99	193
148.	4,850.00	to	4,874.99	194
149.	4,875.00	to	4,899.99	195
150.	4,900.00	to	4,924.99	196
151.	4,925.00	to	4,949.99	197
152.	4,950.00	to	4,974.99	198
153.	4,975.00	to	4,999.99	199
154.	5,000.00	to	5,024.99	200
155.	5,025.00	to	5,049.99	201
156.	5,050.00	to	5,074.99	202
157.	5,075.00	to	5,099.99	203
158.	5,100.00	to	5,124.99	204
159.	5,125.00	to	5,149.99	205
160.	5,150.00	to	5,174.99	206
161.	5,175.00	to	5,199.99	207
162.	5,200.00	to	5,224.99	208
163.	5,225.00	to	5,249.99	209
164.	5,250.00	to	5,274.99	210
165.	5,275.00	to	5,299.99	211
166.	5,300.00	to	5,324.99	212
167.	5,325.00	to	5,349.99	213
168.	5,350.00	to	5,374.99	214
169.	5,375.00	to	5,399.99	215
170.	5,400.00	to	5,424.99	216
171.	5,425.00	to	5,449.99	217
172.	5,450.00	to	5,474.99	218

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173.	5,475.00	to	5,499.99	219
174.	5,500.00	to	5,524.99	220
175.	5,525.00	to	5,549.99	221
176.	5,550.00	to	5,574.99	222
177.	5,575.00	to	5,599.99	223
178.	5,600.00	to	5,624.99	224
179.	5,625.00	to	5,649.99	225
180.	5,650.00	to	5,674.99	226
181.	5,675.00	to	5,699.99	227
182.	5,700.00	to	5,724.99	228
183.	5,725.00	to	5,749.99	229
184.	5,750.00	to	5,774.99	230
185.	5,775.00	to	5,799.99	231
186.	5,800.00	to	5,824.99	232
187.	5,825.00	to	5,849.99	233
188.	5,850.00	to	5,874.99	234
189.	5,875.00	to	5,899.99	235
190.	5,900.00	to	5,924.99	236
191.	5,925.00	to	5,949.99	237
192.	5,950.00	to	5,974.99	238
193.	5,975.00	to	5,999.99	239
194.	6,000.00	to	6,024.99	240
195.	6,025.00	to	6,049.99	241
196.	6,050.00	to	6,074.99	242
197.	6,075.00	to	6,099.99	243
198.	6,100.00	to	6,124.99	244
199.	6,125.00	to	6,149.99	245
200.	6,150.00	to	6,174.99	246
201.	6,175.00	to	6,199.99	247
202.	6,200.00	to	6,224.99	248
203.	6,225.00	to	6,249.99	249
204.	6,250.00	to	6,274.99	250
205.	6,275.00	to	6,299.99	251
206.	6,300.00	to	6,324.99	252
207.	6,325.00	to	6,349.99	253
208.	6,350.00	to	6,374.99	254
209.	6,375.00	to	6,399.99	255
210.	6,400.00	to	6,424.99	256
211.	6,425.00	to	6,449.99	257
212.	6,450.00	to	6,474.99	258
213.	6,475.00	to	6,499.99	259
214.	6,500.00	to	6,524.99	260
215.	6,525.00	to	6,549.99	261
216.	6,550.00	to	6,574.99	262
217.	6,575.00	to	6,599.99	263
218.	6,600.00	to	6,624.99	264
219.	6,625.00	to	6,649.99	265
220.	6,650.00	to	6,674.99	266
221.	6,675.00	to	6,699.99	267
222.	6,700.00	to	6,724.99	268
223.	6,725.00	to	6,749.99	269

224.	6,750.00	to	6,774.99	270
225.	6,775.00	to	6,799.99	271
226.	6,800.00	to	6,824.99	272
227.	6,825.00	to	6,849.99	273
228.	6,850.00	to	6,874.99	274
229.	6,875.00	to	6,899.99	275
230.	6,900.00	to	6,924.99	276
231.	6,925.00	to	6,949.99	277
232.	6,950.00	to	6,974.99	278
233.	6,975.00	to	6,999.99	279
234.	7,000.00	to	7,024.99	280
235.	7,025.00	to	7,049.99	281
236.	7,050.00	to	7,074.99	282
237.	7,075.00	to	7,099.99	283
238.	7,100.00	to	7,124.99	284
239.	7,125.00	to	7,149.99	285
240.	7,150.00	to	7,174.99	286
241.	7,175.00	to	7,199.99	287
242.	7,200.00	to	7,224.99	288
243.	7,225.00	to	7,249.99	289
244.	7,250.00	to	7,274.99	290
245.	7,275.00	to	7,299.99	291
246.	7,300.00	to	7,324.99	292
247.	7,325.00	to	7,349.99	293
248.	7,350.00	to	7,374.99	294
249.	7,375.00	to	7,399.99	295
250.	7,400.00	to	7,424.99	296
251.	7,425.00	to	7,449.99	297
252.	7,450.00	to	7,474.99	298
253.	7,475.00	to	7,499.99	299
254.	7,500.00	to	7,524.99	300
255.	7,525.00	to	7,549.99	301
256.	7,550.00	to	7,574.99	302
257.	7,575.00	to	7,599.99	303
258.	7,600.00	to	7,624.99	304
259.	7,625.00	to	7,649.99	305
260.	7,650.00	to	7,674.99	306
261.	7,675.00	to	7,699.99	307
262.	7,700.00	to	7,724.99	308
263.	7,725.00	to	7,749.99	309
264.	7,750.00	to	7,774.99	310
265.	7,775.00	to	7,799.99	311
266.	7,800.00	to	7,824.99	312
267.	7,825.00	to	7,849.99	313
268.	7,850.00	to	7,874.99	314
269.	7,875.00	to	7,899.99	315
270.	7,900.00	to	7,924.99	316
271.	7,925.00	to	7,949.99	317
272.	7,950.00	to	7,974.99	318
273.	7,975.00	to	7,999.99	319
274.	8,000.00	to	8,024.99	320

275.	8,025.00	to	8,049.99	321
276.	8,050.00	to	8,074.99	322
277.	8,075.00	to	8,099.99	323
278.	8,100.00		and over	324

(n) Each eligible employee shall be paid benefits for each week of total unemployment which commences on or after December 29, 2002, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employee's base period wages which were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (n) following]

Figure 108.05 (1) (n):

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
1.	Under	\$1,225.00	\$ 0
2.	1,225.00	to 1,249.99	49
3.	1,250.00	to 1,274.99	50
4.	1,275.00	to 1,299.99	51
5.	1,300.00	to 1,324.99	52
6.	1,325.00	to 1,349.99	53
7.	1,350.00	to 1,374.99	54
8.	1,375.00	to 1,399.99	55
9.	1,400.00	to 1,424.99	56
10.	1,425.00	to 1,449.99	57
11.	1,450.00	to 1,474.99	58
12.	1,475.00	to 1,499.99	59
13.	1,500.00	to 1,524.99	60
14.	1,525.00	to 1,549.99	61
15.	1,550.00	to 1,574.99	62
16.	1,575.00	to 1,599.99	63
17.	1,600.00	to 1,624.99	64
18.	1,625.00	to 1,649.99	65
19.	1,650.00	to 1,674.99	66
20.	1,675.00	to 1,699.99	67
21.	1,700.00	to 1,724.99	68
22.	1,725.00	to 1,749.99	69
23.	1,750.00	to 1,774.99	70
24.	1,775.00	to 1,799.99	71
25.	1,800.00	to 1,824.99	72
26.	1,825.00	to 1,849.99	73
27.	1,850.00	to 1,874.99	74

28.	1,875.00	to	1,899.99	75
29.	1,900.00	to	1,924.99	76
30.	1,925.00	to	1,949.99	77
31.	1,950.00	to	1,974.99	78
32.	1,975.00	to	1,999.99	79
33.	2,000.00	to	2,024.99	80
34.	2,025.00	to	2,049.99	81
35.	2,050.00	to	2,074.99	82
36.	2,075.00	to	2,099.99	83
37.	2,100.00	to	2,124.99	84
38.	2,125.00	to	2,149.99	85
39.	2,150.00	to	2,174.99	86
40.	2,175.00	to	2,199.99	87
41.	2,200.00	to	2,224.99	88
42.	2,225.00	to	2,249.99	89
43.	2,250.00	to	2,274.99	90
44.	2,275.00	to	2,299.99	91
45.	2,300.00	to	2,324.99	92
46.	2,325.00	to	2,349.99	93
47.	2,350.00	to	2,374.99	94
48.	2,375.00	to	2,399.99	95
49.	2,400.00	to	2,424.99	96
50.	2,425.00	to	2,449.99	97
51.	2,450.00	to	2,474.99	98
52.	2,475.00	to	2,499.99	99
53.	2,500.00	to	2,524.99	100
54.	2,525.00	to	2,549.99	101
55.	2,550.00	to	2,574.99	102
56.	2,575.00	to	2,599.99	103
57.	2,600.00	to	2,624.99	104
58.	2,625.00	to	2,649.99	105
59.	2,650.00	to	2,674.99	106
60.	2,675.00	to	2,699.99	107
61.	2,700.00	to	2,724.99	108
62.	2,725.00	to	2,749.99	109
63.	2,750.00	to	2,774.99	110
64.	2,775.00	to	2,799.99	111
65.	2,800.00	to	2,824.99	112
66.	2,825.00	to	2,849.99	113
67.	2,850.00	to	2,874.99	114
68.	2,875.00	to	2,899.99	115
69.	2,900.00	to	2,924.99	116
70.	2,925.00	to	2,949.99	117
71.	2,950.00	to	2,974.99	118
72.	2,975.00	to	2,999.99	119
73.	3,000.00	to	3,024.99	120
74.	3,025.00	to	3,049.99	121
75.	3,050.00	to	3,074.99	122
76.	3,075.00	to	3,099.99	123
77.	3,100.00	to	3,124.99	124
78.	3,125.00	to	3,149.99	125

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79.	3,150.00	to	3,174.99	126
80.	3,175.00	to	3,199.99	127
81.	3,200.00	to	3,224.99	128
82.	3,225.00	to	3,249.99	129
83.	3,250.00	to	3,274.99	130
84.	3,275.00	to	3,299.99	131
85.	3,300.00	to	3,324.99	132
86.	3,325.00	to	3,349.99	133
87.	3,350.00	to	3,374.99	134
88.	3,375.00	to	3,399.99	135
89.	3,400.00	to	3,424.99	136
90.	3,425.00	to	3,449.99	137
91.	3,450.00	to	3,474.99	138
92.	3,475.00	to	3,499.99	139
93.	3,500.00	to	3,524.99	140
94.	3,525.00	to	3,549.99	141
95.	3,550.00	to	3,574.99	142
96.	3,575.00	to	3,599.99	143
97.	3,600.00	to	3,624.99	144
98.	3,625.00	to	3,649.99	145
99.	3,650.00	to	3,674.99	146
100.	3,675.00	to	3,699.99	147
101.	3,700.00	to	3,724.99	148
102.	3,725.00	to	3,749.99	149
103.	3,750.00	to	3,774.99	150
104.	3,775.00	to	3,799.99	151
105.	3,800.00	to	3,824.99	152
106.	3,825.00	to	3,849.99	153
107.	3,850.00	to	3,874.99	154
108.	3,875.00	to	3,899.99	155
109.	3,900.00	to	3,924.99	156
110.	3,925.00	to	3,949.99	157
111.	3,950.00	to	3,974.99	158
112.	3,975.00	to	3,999.99	159
113.	4,000.00	to	4,024.99	160
114.	4,025.00	to	4,049.99	161
115.	4,050.00	to	4,074.99	162
116.	4,075.00	to	4,099.99	163
117.	4,100.00	to	4,124.99	164
118.	4,125.00	to	4,149.99	165
119.	4,150.00	to	4,174.99	166
120.	4,175.00	to	4,199.99	167
121.	4,200.00	to	4,224.99	168
122.	4,225.00	to	4,249.99	169
123.	4,250.00	to	4,274.99	170
124.	4,275.00	to	4,299.99	171
125.	4,300.00	to	4,324.99	172
126.	4,325.00	to	4,349.99	173
127.	4,350.00	to	4,374.99	174
128.	4,375.00	to	4,399.99	175
129.	4,400.00	to	4,424.99	176

130.	4,425.00	to	4,449.99	177
131.	4,450.00	to	4,474.99	178
132.	4,475.00	to	4,499.99	179
133.	4,500.00	to	4,524.99	180
134.	4,525.00	to	4,549.99	181
135.	4,550.00	to	4,574.99	182
136.	4,575.00	to	4,599.99	183
137.	4,600.00	to	4,624.99	184
138.	4,625.00	to	4,649.99	185
139.	4,650.00	to	4,674.99	186
140.	4,675.00	to	4,699.99	187
141.	4,700.00	to	4,724.99	188
142.	4,725.00	to	4,749.99	189
143.	4,750.00	to	4,774.99	190
144.	4,775.00	to	4,799.99	191
145.	4,800.00	to	4,824.99	192
146.	4,825.00	to	4,849.99	193
147.	4,850.00	to	4,874.99	194
148.	4,875.00	to	4,899.99	195
149.	4,900.00	to	4,924.99	196
150.	4,925.00	to	4,949.99	197
151.	4,950.00	to	4,974.99	198
152.	4,975.00	to	4,999.99	199
153.	5,000.00	to	5,024.99	200
154.	5,025.00	to	5,049.99	201
155.	5,050.00	to	5,074.99	202
156.	5,075.00	to	5,099.99	203
157.	5,100.00	to	5,124.99	204
158.	5,125.00	to	5,149.99	205
159.	5,150.00	to	5,174.99	206
160.	5,175.00	to	5,199.99	207
161.	5,200.00	to	5,224.99	208
162.	5,225.00	to	5,249.99	209
163.	5,250.00	to	5,274.99	210
164.	5,275.00	to	5,299.99	211
165.	5,300.00	to	5,324.99	212
166.	5,325.00	to	5,349.99	213
167.	5,350.00	to	5,374.99	214
168.	5,375.00	to	5,399.99	215
169.	5,400.00	to	5,424.99	216
170.	5,425.00	to	5,449.99	217
171.	5,450.00	to	5,474.99	218
172.	5,475.00	to	5,499.99	219
173.	5,500.00	to	5,524.99	220
174.	5,525.00	to	5,549.99	221
175.	5,550.00	to	5,574.99	222
176.	5,575.00	to	5,599.99	223
177.	5,600.00	to	5,624.99	224
178.	5,625.00	to	5,649.99	225
179.	5,650.00	to	5,674.99	226
180.	5,675.00	to	5,699.99	227

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181.	5,700.00	to	5,724.99	228
182.	5,725.00	to	5,749.99	229
183.	5,750.00	to	5,774.99	230
184.	5,775.00	to	5,799.99	231
185.	5,800.00	to	5,824.99	.....	232
186.	5,825.00	to	5,849.99	.....	233
187.	5,850.00	to	5,874.99	.....	234
188.	5,875.00	to	5,899.99	.....	235
189.	5,900.00	to	5,924.99	.....	236
190.	5,925.00	to	5,949.99	.....	237
191.	5,950.00	to	5,974.99	.....	238
192.	5,975.00	to	5,999.99	.....	239
193.	6,000.00	to	6,024.99	.....	240
194.	6,025.00	to	6,049.99	.....	241
195.	6,050.00	to	6,074.99	.....	242
196.	6,075.00	to	6,099.99	.....	243
197.	6,100.00	to	6,124.99	.....	244
198.	6,125.00	to	6,149.99	.....	245
199.	6,150.00	to	6,174.99	.....	246
200.	6,175.00	to	6,199.99	.....	247
201.	6,200.00	to	6,224.99	.....	248
202.	6,225.00	to	6,249.99	.....	249
203.	6,250.00	to	6,274.99	.....	250
204.	6,275.00	to	6,299.99	.....	251
205.	6,300.00	to	6,324.99	.....	252
206.	6,325.00	to	6,349.99	.....	253
207.	6,350.00	to	6,374.99	.....	254
208.	6,375.00	to	6,399.99	.....	255
209.	6,400.00	to	6,424.99	.....	256
210.	6,425.00	to	6,449.99	.....	257
211.	6,450.00	to	6,474.99	.....	258
212.	6,475.00	to	6,499.99	.....	259
213.	6,500.00	to	6,524.99	.....	260
214.	6,525.00	to	6,549.99	.....	261
215.	6,550.00	to	6,574.99	.....	262
216.	6,575.00	to	6,599.99	.....	263
217.	6,600.00	to	6,624.99	.....	264
218.	6,625.00	to	6,649.99	.....	265
219.	6,650.00	to	6,674.99	.....	266
220.	6,675.00	to	6,699.99	.....	267
221.	6,700.00	to	6,724.99	.....	268
222.	6,725.00	to	6,749.99	.....	269
223.	6,750.00	to	6,774.99	.....	270
224.	6,775.00	to	6,799.99	.....	271
225.	6,800.00	to	6,824.99	.....	272
226.	6,825.00	to	6,849.99	.....	273
227.	6,850.00	to	6,874.99	.....	274
228.	6,875.00	to	6,899.99	.....	275
229.	6,900.00	to	6,924.99	.....	276
230.	6,925.00	to	6,949.99	.....	277
231.	6,950.00	to	6,974.99	.....	278

232.	6,975.00	to	6,999.99	279
233.	7,000.00	to	7,024.99	280
234.	7,025.00	to	7,049.99	281
235.	7,050.00	to	7,074.99	282
236.	7,075.00	to	7,099.99	283
237.	7,100.00	to	7,124.99	284
238.	7,125.00	to	7,149.99	285
239.	7,150.00	to	7,174.99	286
240.	7,175.00	to	7,199.99	287
241.	7,200.00	to	7,224.99	288
242.	7,225.00	to	7,249.99	289
243.	7,250.00	to	7,274.99	290
244.	7,275.00	to	7,299.99	291
245.	7,300.00	to	7,324.99	292
246.	7,325.00	to	7,349.99	293
247.	7,350.00	to	7,374.99	294
248.	7,375.00	to	7,399.99	295
249.	7,400.00	to	7,424.99	296
250.	7,425.00	to	7,449.99	297
251.	7,450.00	to	7,474.99	298
252.	7,475.00	to	7,499.99	299
253.	7,500.00	to	7,524.99	300
254.	7,525.00	to	7,549.99	301
255.	7,550.00	to	7,574.99	302
256.	7,575.00	to	7,599.99	303
257.	7,600.00	to	7,624.99	304
258.	7,625.00	to	7,649.99	305
259.	7,650.00	to	7,674.99	306
260.	7,675.00	to	7,699.99	307
261.	7,700.00	to	7,724.99	308
262.	7,725.00	to	7,749.99	309
263.	7,750.00	to	7,774.99	310
264.	7,775.00	to	7,799.99	311
265.	7,800.00	to	7,824.99	312
266.	7,825.00	to	7,849.99	313
267.	7,850.00	to	7,874.99	314
268.	7,875.00	to	7,899.99	315
269.	7,900.00	to	7,924.99	316
270.	7,925.00	to	7,949.99	317
271.	7,950.00	to	7,974.99	318
272.	7,975.00	to	7,999.99	319
273.	8,000.00	to	8,024.99	320
274.	8,025.00	to	8,049.99	321
275.	8,050.00	to	8,074.99	322
276.	8,075.00	to	8,099.99	323
277.	8,100.00	to	8,124.99	324
278.	8,125.00	to	8,149.99	325
279.	8,150.00	to	8,174.99	326
280.	8,175.00	to	8,199.99	327

281.	8,200.00	to	8,224.99	328
282.	8,225.00		and over	329

SECTION 36. 108.05 (7) (a) 1. of the statutes is amended to read:

108.05 (7) (a) 1. "Pension payment" means a pension, retirement, annuity, or other similar payment made to a claimant, based on the previous work of that claimant, whether or not payable on a periodic basis, from a governmental or other retirement system maintained or contributed to by an employer from which that claimant has base period wages, other than a payment received under the federal Social Security Act (42 USC 301 et seq.).

SECTION 37. 108.05 (7) (f) 1. of the statutes is amended to read:

108.05 (7) (f) 1. If the pension payment is received under the ~~social security act (42 USC 301 et seq.)~~ or railroad retirement act (45 USC 231 et seq.), the department shall reduce the weekly benefits payable for a week of partial or total unemployment by 50% of the weekly pension amount.

SECTION 38. 108.065 (1) of the statutes is amended to read:

108.065 (1) ~~An employee service~~ A temporary help company is the employer of an individual who the company engages in employment to perform services for a client or customer of the company.

SECTION 39. 108.065 (1m) of the statutes is created to read:

108.065 (1m) A professional employer organization is the employer of the employees who it engages to perform services for its client, including a corporate officer if the officer's position is included in the employee leasing agreement with the client.

SECTION 40. 108.067 of the statutes is created to read:

108.067 Professional employer organizations and leasing agreements. (1) Each professional employer organization that enters into an employee leasing agreement with a client during any calendar quarter shall submit to the department, no later than the due date for the report under s. 108.17 (2) relating to that quarter, in the form prescribed by the department, a report disclosing the identity of that client and such other information as the department prescribes.

(2) If a professional employer organization and client terminate an employee leasing agreement, the professional employer organization and client shall notify the department within 10 working days of the termination.

(3) Notwithstanding s. 108.02 (13) (i), if an employer that is a client of a professional employer organization enters into an employee leasing agreement with the organization that results in the discontinuance of all employees of the employer who are engaged in employment, the department shall maintain the employer

account of the client for a period of 5 full calendar years after the beginning of the agreement. If the employee leasing agreement is terminated prior to the end of the 5-year period, the client shall so notify the department and resume all responsibilities as the employer of its employees under this chapter as of the date of termination. Section 108.02 (13) (i) applies if the employee leasing agreement is terminated before the end of the 5-year period and the conditions for termination of coverage set forth in s. 108.02 (13) (i) exist.

SECTION 41. 108.09 (3) (a) of the statutes is renumbered 108.09 (3) (a) 1. and amended to read:

108.09 (3) (a) 1. To hear and decide disputed claims, the department shall establish appeal tribunals, Except as authorized in this paragraph, each of which tribunal shall consist of an individual who is a permanent employee of the department.

3. Upon request of a party to an appeal or upon its own motion, the department may appoint an individual who is not a permanent employee of the department to hear an appeal in which the department or an employee or former employee of the department is an interested party. No individual may hear any appeal in which the individual is a directly interested party.

SECTION 42. 108.09 (3) (a) 2. of the statutes is created to read:

108.09 (3) (a) 2. The department may appoint an individual who is not a permanent employee of the department to serve as a temporary reserve appeal tribunal if the individual formerly served as an appeal tribunal while employed by the department and retired from state service as a permanent employee. An individual who is appointed to serve as a temporary reserve appeal tribunal shall be an attorney who is licensed to practice in this state.

SECTION 43. 108.14 (2e) of the statutes is created to read:

108.14 (2e) The department may provide a secure means of electronic interchange between itself and employing units, claimants, and other persons which, upon request to and with prior approval by the department, may be used for departmental transmission or receipt of any document specified by the department that is related to the administration of this chapter in lieu of any other means of submission or receipt specified in this chapter. If a due date is established by statute for the receipt of any document that is submitted electronically to the department under this subsection, then that submission is timely only if the document is submitted by midnight of the statutory due date.

SECTION 44. 108.14 (19) of the statutes is created to read:

108.14 (19) On or about February 15 annually, the department shall prepare and furnish to the council on unemployment insurance a report summarizing the department's activities related to detection and prosecution of unemployment insurance fraud in the preceding year.

SECTION 45. 108.141 (7) (c) of the statutes is created to read:

108.141 (7) (c) The department shall charge the full amount of extended benefits based upon employment for an Indian tribe to the account of the Indian tribe.

SECTION 46. 108.152 of the statutes is created to read:

108.152 Financing benefits for employees of Indian tribes. (1) ELECTION OF REIMBURSEMENT FINANCING. Each Indian tribe which is an employer may, in lieu of paying contributions under ss. 108.17 and 108.18, elect reimbursement financing for itself as a whole or for any tribal units or combinations of tribal units which are wholly owned subdivisions, subsidiaries or business enterprises, as of the beginning of any calendar year, subject to the following conditions:

(a) The Indian tribe or tribal unit shall file a written notice of the election with the department before the beginning of that year except that, if the Indian tribe or tribal unit became an employer as of the beginning of that year, it shall file the notice within 30 days after the date of the determination that it is an employer.

(b) An Indian tribe or tribal unit whose election of reimbursement financing is terminated under sub. (2) (a) may not thereafter reelect reimbursement financing unless it has been subject to the contribution requirements of ss. 108.17 and 108.18 for at least 3 calendar years thereafter and is not, at the time of filing such reelection, delinquent under s. 108.22.

(c) No election of reimbursement financing is valid unless the Indian tribe or tribal unit has satisfied the requirements of sub. (3) within 60 days after it files the notice of election.

(d) If the Indian tribe or tribal unit is an employer prior to the effective date of an election, ss. 108.17 and 108.18 shall apply to all employment prior to the effective date of the election, but after all benefits based on prior employment have been charged to any account that it has had under s. 108.16 (2), the department shall transfer any positive balance or charge any negative balance remaining therein to the balancing account as if s. 108.16 (6) (c) and (6m) (d) applied.

(2) TERMINATION OF ELECTION. (a) An Indian tribe or tribal unit that elected reimbursement financing may terminate its election as of the close of the 2nd calendar year to which the election applies, or at the close of any subsequent calendar year, by filing a written notice of termination with the department before the close of that year.

(b) If an Indian tribe or tribal unit terminates an election under this subsection, the employer's contribution

rate is 2.7% on its payroll for each of the next 3 calendar years.

(3) ASSURANCE OF REIMBURSEMENT. An Indian tribe or tribal unit electing reimbursement financing under sub. (1) shall file assurance of reimbursement in the same manner and subject to the conditions provided for other employers under s. 108.151 (4).

(4) REIMBURSEMENT ACCOUNT. The department shall maintain a reimbursement account, as a subaccount of the fund's balancing account, for each Indian tribe, tribal unit, or combination of tribal units in accordance with any valid election made under subs. (1) and (5) and subject to the procedures and conditions provided for other employers under s. 108.151 (5).

(5) GROUP REIMBURSEMENT ACCOUNT. An Indian tribe that has elected reimbursement financing for tribal units or one or more combinations of tribal units may request to have specified tribal units treated as one employer for purposes of this chapter. The department shall approve any such request subject to the following conditions:

(a) The tribal units shall be so treated for a period of at least the 3 calendar years following their request, unless their election of reimbursement financing is terminated under sub. (2) or (6), but the Indian tribe may discontinue the treatment as of the beginning of any calendar year following that period by filing notice with the department prior to the beginning of that calendar year.

(b) The tribal units shall be jointly and severally liable for any required reimbursements, together with any interest thereon and any penalties or tardy filing fees.

(c) The Indian tribe shall designate one or more individuals to act as an agent for all members of the group for all fiscal and reporting purposes under this chapter.

(6) FAILURE TO MAKE REQUIRED PAYMENTS OR FILE ASSURANCE OF REIMBURSEMENT. (a) If an Indian tribe or tribal unit fails to pay required contributions, reimbursements in lieu of contributions, penalties, interest, or fees within 90 days of the time that the department transmits to the tribe a final notice of delinquency, or fails to file or maintain the required assurance of reimbursement as provided in subs. (1) (c) and (3):

1. The department shall immediately notify the federal internal revenue service and the federal department of labor of that failure.

2. Any valid election of reimbursement financing is terminated as of the end of the current calendar year and any pending election that fails to meet the requirement to file an assurance of reimbursement under sub. (1) (c) is terminated immediately.

3. The department may consider the Indian tribe not to be an employer and may consider services performed for the tribe not to be employment for purposes of this chapter.

(b) An Indian tribe whose prior election of reimbursement financing has been terminated under par. (a)

may not thereafter reelect reimbursement financing unless it has been subject to the contribution requirements of ss. 108.17 and 108.18 for at least one calendar year thereafter and is not delinquent under s. 108.22 at the time that it files a request for reelection.

(c) The final notice of delinquency specified in par. (a) shall include information that failure to make full payment within the prescribed time will cause the Indian tribe to be liable for taxes under the federal Unemployment Tax Act (26 USC 3301, et seq.), will cause the tribe to be precluded from electing reimbursement financing, and may cause the department to determine that the tribe is not an employer and that services performed for the tribe are not employment for purposes of this chapter.

SECTION 47. 108.16 (6) (g) of the statutes is amended to read:

108.16 (6) (g) Any payment received for the balancing account under s. 108.15 or 108.152.

SECTION 48. 108.16 (6m) (a) of the statutes is amended to read:

108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (7) (h), (8) (a)₂ or (13) (c) or (d), 108.07 (3), (3r), (5) (b), (5m), (6)₂ or (8), 108.14 (8n) (e), 108.141 ~~or~~ 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

SECTION 49. 108.16 (8) (b) (intro.) of the statutes is amended to read:

108.16 (8) (b) (intro.) If the business of any employer is transferred to a single transferee, the transferee is deemed a successor for purposes of this chapter; if the department determines that all of the following conditions have been satisfied:

SECTION 50. 108.16 (8) (b) 2. of the statutes is amended to read:

108.16 (8) (b) 2. The transfer included ~~at least 25% 100%~~ of the transferor's total business ~~as measured by comparing the payroll experience assignable to the portion of the business transferred with the transferor's total payroll experience for the last 4 completed quarters immediately preceding on~~ the date of ~~the~~ transfer.

SECTION 51. 108.16 (8) (b) 3. of the statutes is amended to read:

108.16 (8) (b) 3. The same financing provisions under s. 108.15, 108.151, 108.152, or 108.18 apply to the transferee as applied to the transferor on the date of the transfer.

SECTION 52. 108.16 (8) (c) 3. of the statutes is amended to read:

108.16 (8) (c) 3. The same financing provisions under s. 108.15, 108.151, 108.152, or 108.18 apply to the transferee as applied to the transferor on the date of transfer.

SECTION 53. 108.16 (8) (c) 4. of the statutes is created to read:

108.16 (8) (c) 4. The transferor transfers 100% of the transferor's total business on the date of the transfer or the

transferor's account was overdrawn on the date of the transfer.

SECTION 54. 108.16 (8) (e) 3. of the statutes is amended to read:

108.16 (8) (e) 3. The same financing provisions under s. 108.15, 108.151, 108.152, or 108.18 apply to the transferee as applied to the transferor on the date of the transfer.

SECTION 55. 108.16 (8) (e) 4. of the statutes is created to read:

108.16 (8) (e) 4. The transferor transfers 100% of the transferor's total business on the date of the transfer or the transferor's account was overdrawn on the date of the transfer.

SECTION 56. 108.16 (8) (f) of the statutes is amended to read:

108.16 (8) (f) The successor shall take over and continue the transferor's account, including its positive or negative balance and all other aspects of its experience under this chapter; If the transfer included less than 100% of the transferor's total assets on the date of the transfer, the department shall allocate the transferor's experience to the successor in proportion to the payroll assignable to the transferred business. ~~The and the~~ liability of the successor shall be proportioned to the extent of the transferred business. The transferor and the successor shall be jointly and severally liable for any amounts owed by the transferor to the fund and to the administrative account at the time of the transfer, but a successor under par. (c) is not liable for the debts of the transferor except in the case of fraud or malfeasance.

SECTION 57. 108.16 (8) (L) of the statutes is created to read:

108.16 (8) (L) A professional employer organization is not considered to be the successor to the employer account of its client under this section by virtue of engaging the prior employees of the client to perform services for the client under an employee leasing agreement.

SECTION 58. 108.17 (2) of the statutes is amended to read:

108.17 (2) Every employer that is subject to a contribution requirement shall file quarterly reports of contributions required under this chapter with the department, and pay contributions to the department, ~~for such periods and~~ in such manner as the department prescribes. Each contribution report and payment is due at the close of the month next following the end of the applicable ~~reporting period~~ calendar quarter, except as authorized in sub. (2c) or as the department may assign a later due date pursuant to sub. (1m) or general department rules.

SECTION 59. 108.17 (2c) of the statutes is created to read:

108.17 (2c) (a) Except as provided in pars. (d) and (e), an employer that has a first quarter contribution liability of \$5,000 or more may defer payment to later due dates beyond the due date established under sub. (1m) or

(2) of not more than 60% of its first quarter contribution liability, without payment of interest, as follows:

1. The employer shall pay at least 30% of the first quarter contribution liability on or before July 31 of the year in which the liability accrues.

2. The employer shall pay at least an additional 20% of the first quarter contribution liability on or before October 31 of the year in which the liability accrues.

3. The employer shall pay any remaining balance of the first quarter contribution liability on or before January 31 of the year after the year in which the liability accrues.

(b) An employer that elects to defer a payment under par. (a) may pay more than the specified minimum deferred amount or all of the deferred amount at any time before the due date under par. (a).

(c) If an employer fails to pay at least the specified minimum deferred amount for the first quarter, together with the full amount of contributions payable for any subsequent quarter, by a specified due date, then all unpaid contribution liability of that employer for the first quarter is delinquent under s. 108.22 and interest thereon is payable from April 30 of the year in which the liability accrues.

(d) If an employer fails to pay at least 40% of its first quarter contribution liability on or before April 30 of the year in which the liability accrues, the employer is not permitted to defer the balance of the liability under this subsection.

(e) An employer is not permitted to defer its first quarter contribution liability under this subsection for any year unless the employer pays all delinquent contributions, together with any interest, penalties, and fees assessed under this chapter, prior to April 30 of the year in which the liability accrues.

SECTION 60. 108.17 (2g) of the statutes is created to read:

108.17 (2g) An employer agent that files reports under sub. (2) on behalf of 25 or more employers shall file those reports using an electronic medium and format approved by the department. An employer agent that becomes subject to the reporting requirement under this subsection shall file its initial reports under this subsection for the 4th quarter beginning after the quarter in which the employer agent becomes subject to the reporting requirement. Once an employer agent becomes subject to the reporting requirement under this subsection, the employer agent shall continue to file its reports under this subsection unless that requirement is waived by the department.

SECTION 61. 108.19 (1e) (a) and (d) of the statutes are amended to read:

108.19 (1e) (a) Except as provided in par. (b), each employer, other than an employer ~~which that~~ finances benefits by reimbursement in lieu of contributions under s. 108.15 ~~or~~, 108.151, or 108.152 shall, in addition to

other contributions payable under s. 108.18 and this section, pay an assessment to the administrative account for each year prior to the year ~~2002~~ 2004 equal to the lesser of 0.01% of its payroll for that year or the solvency contribution that would otherwise be payable by the employer under s. 108.18 (9) for that year.

(d) The department may expend the moneys received from assessments levied under this subsection for the renovation and modernization of the unemployment insurance information technology systems, including the tax and accounting system, and specifically including development and implementation of a new system and reengineering of automated processes and manual business functions.

SECTION 62. 108.19 (1m) of the statutes is amended to read:

108.19 (1m) Each employer subject to this chapter as of the date a rate is established under this subsection shall pay an assessment to the administrative account at a rate established by the department sufficient to pay interest due on advances from the federal unemployment account under title XII of the social security act (42 USC 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2) ~~or~~, 108.151 (2), or 108.152 (1) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly contribution reports filed by the employer or, in the absence of the filing of such reports, estimates made by the department. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If the amounts collected under this subsection are in excess of the amounts needed to pay interest due, the amounts shall be retained in the administrative account and utilized for the purposes specified in s. 108.20 (2m).

SECTION 63. 108.20 (3) of the statutes is amended to read:

108.20 (3) There shall be included in the moneys governed by sub. (2m) any amounts collected by the department under ss. 108.04 (11) (c) and (cm) and 108.22 (1) (a) ~~and~~, (ac), and (ad) as tardy filing fees, forfeitures, interest on delinquent payments, or other penalties and any excess moneys collected under s. 108.19 (1m).

SECTION 64. 108.22 (1) (ad) of the statutes is created to read:

108.22 (1) (ad) An employer agent that is subject to the reporting requirements under s. 108.17 (2g) and that fails to file a contribution report in accordance with s. 108.17 (2g) may be assessed a penalty by the department in the amount of \$25 for each employer whose report is not filed using an electronic format and medium approved by the department.

SECTION 65. 108.22 (1) (am) of the statutes is amended to read:

108.22 (1) (am) The interest, ~~penalties,~~ and the tardy filing fees levied under ~~par. pars. (a), (ac), and (ad)~~ shall be paid to the department and credited to the administrative account.

SECTION 66. 108.22 (1) (b) of the statutes is amended to read:

108.22 (1) (b) If the due date of a report or payment under s. 108.15 (5) (b), 108.151 (5) (f), 108.16 (8), 108.17 (2), or 108.205 would otherwise be a Saturday, Sunday, or legal holiday under state or federal law, the due date is the next following day which is not a Saturday, Sunday, or legal holiday under state or federal law.

SECTION 67. 108.22 (1) (e) of the statutes is amended to read:

108.22 (1) (e) Any notice filed under s. 108.15 (3) (a) or (b) or 108.151 (3) (a), ~~or 108.152 (2) (a)~~ or assurance filed under s. 108.151 (2) (a) or (4) (a) 2. is timely if it is received by the department by December 31 or, if mailed, is either postmarked no later than that due date or is received by the department no later than 3 days after that due date.

SECTION 68. 108.22 (1m) of the statutes is amended to read:

108.22 (1m) If an employer owes any contributions, ~~reimbursements under s. 108.15 or 108.151,~~ interest or fees, ~~or payments for forfeitures or other penalties~~ to the department under this chapter and fails to pay the amount owed, the department has a perfected lien upon the employer's right, title, and interest in all of its real and personal property located in this state in the amount finally determined to be owed, plus costs. Except where creation of a lien is barred or stayed by bankruptcy or other insolvency law, the lien is effective when the department issues a determination of the amount owed under s. 108.10 (1) and shall continue until the amount owed, plus costs and interest to the date of payment, is paid. If a lien is initially barred or stayed by bankruptcy or other insolvency law, it shall become effective immediately upon expiration or removal of such bar or stay. The perfected lien does not give the department priority over lienholders, mortgagees, purchasers for value, judgment creditors, and pledges whose interests have been recorded before the department's lien is recorded.

SECTION 69. 108.225 (1) (a) to (c) of the statutes are amended to read:

108.225 (1) (a) ~~“Contributions” include “Contribution” includes a reimbursement under s. 108.15, 108.151, or 108.152, interest for a nontimely payment, fees, and any penalties payment due for a forfeiture imposed upon an employing unit under s. 108.04 (11) (c) or other penalty assessed by the department under this chapter.~~

(b) “Debt” means a delinquent contribution or ~~repayment of a benefit overpayment, or any liability of a 3rd party for failure to surrender to the department property~~

~~or rights to property subject to levy after proceedings under sub. (4) (b) and s. 108.10 to determine that liability.~~

(c) “Debtor” means a person who owes the department ~~delinquent contributions or a benefit overpayment a debt.~~

SECTION 70. 108.225 (16) (intro.) of the statutes is amended to read:

108.225 (16) WAGES EXEMPT FROM LEVY. (intro.) In the case of benefit overpayments, ~~the and forfeitures imposed upon an employing unit under s. 108.04 (11) (c),~~ an individual debtor is entitled to an exemption from levy of the greater of the following:

SECTION 71. 230.12 (1) (g) of the statutes is created to read:

230.12 (1) (g) *Temporary reserve appeal tribunal.* The compensation plan shall include a provision authorizing the department of workforce development to pay any individual who was previously employed by the department of workforce development and who is appointed to limited term employment as a temporary reserve appeal tribunal under s. 108.09 (3) (a) 2. not more than the base pay rate that the individual was paid at the time of his or her separation from the department of workforce development, plus any across-the-board and discretionary intervening adjustments that were made under the compensation plan or applicable collective bargaining agreement to the base pay rate for the position that was previously filled by the individual during the time between the individual's separation from the department of workforce development and the individual's appointment as a temporary reserve tribunal. For the purpose of calculating the amount of any discretionary intervening adjustment, the amount shall be limited to the amount that would have been generated by the employee.

SECTION 72. Nonstatutory provisions.

(1) OFFSET OF SOCIAL SECURITY BENEFITS.

(a) In this SECTION:

1. “Base period wages” has the meaning given in section 108.02 (4m) of the statutes.

2. “Employer” has the meaning given in section 108.02 (13) of the statutes.

(b) Notwithstanding section 108.04 (7), 1999 stats., for each week of unemployment beginning in 2002, if a claimant receives a payment under the federal Social Security Act (42 USC 301, et seq.) that is contributed to by an employer from which the claimant has base period wages, the reduction that applies to the benefits payable to the claimant for that week is 50% of the amount that would otherwise apply for that week under section 108.04 (7), 1999 stats.

(2) RULE MAKING.

(a) The department of workforce development shall submit in proposed form rule changes to the legislative council staff under section 227.15 (1) of the statutes no later than the first day of the 11th month beginning after the effective date of this paragraph:

1. To amend section DWD 100.02 (28), Wisconsin Administrative Code, for the purpose of decreasing the number of hours per week, for work to be considered full time, to 32.

2. To establish a specified level of repeated absenteeism or repeated tardiness that constitutes misconduct for purposes of section 108.04 (5) of the statutes.

3. To specify, in accordance with applicable administrative and judicial interpretations, what constitutes an "establishment" for purposes of the disqualification from receipt of unemployment insurance benefits because of a labor dispute in an establishment in which an employee is or was employed under section 108.04 (10) of the statutes.

(b) The department of workforce development shall promulgate an emergency rule under section 227.24 of the statutes to amend section DWD 129.01 (1), Wisconsin Administrative Code, for the purpose of extending the deadline for filing an initial claim for unemployment insurance benefits by 7 days. Notwithstanding section 227.24 (1) (c) and (2) of the statutes, the emergency rule may remain in effect until the first day of the 11th month beginning after the effective date of this paragraph or until the date on which a permanent rule relating to the same subject matter takes effect, whichever is sooner. Notwithstanding section 227.24 (1) (a) and (3) of the statutes, the department is not required to provide evidence that promulgating a rule under this paragraph as an emergency rule is necessary for the preservation of the public peace, health, safety, or welfare and is not required to provide a finding of emergency for a rule promulgated under this paragraph.

(3) INITIAL ELECTION OF REIMBURSEMENT FINANCING BY INDIAN TRIBES AND TRIBAL UNITS. Notwithstanding section 108.152 (1) (a) of the statutes, as created by this act, an Indian tribe or tribal unit may file a written notice of election of reimbursement financing for unemployment insurance benefits under that paragraph for the 2002 calendar year no later than March 31, 2002.

(4) INITIAL REPORTS BY PROFESSIONAL EMPLOYER ORGANIZATIONS. Notwithstanding section 108.067 (1) of the statutes, as created by this act, each professional employer organization that has entered into an employee leasing agreement with any client that is in effect on March 31, 2002, shall disclose in its initial report under section 108.067 (1) of the statutes, as created by this act, the identity of each client with whom the organization has an employee leasing agreement on that date.

(5) DEFERRAL OF FIRST QUARTER CONTRIBUTION LIABILITY. Notwithstanding section 74 (9) of this act, if the secretary of workforce development determines that the necessary programming enhancements for the unemployment insurance tax and accounting system have not been completed in time to permit implementation of the treatment of sections 108.17 (2) and (2c) and 108.22 (1) (b) of the statutes by this act with respect to contributions

payable for the first quarter of the 2003 calendar year, the secretary may order implementation of that treatment to occur with respect to contributions payable for the first quarter of the 2004 calendar year.

(6) CLAIMANT ELIGIBILITY REVIEWS. The department of workforce development shall, through reallocation of existing resources of the department, conduct review of claimants for unemployment compensation benefits in the 2001-03 fiscal biennium to verify adherence to work search requirements and other conditions of eligibility.

(7) POSITION AUTHORIZATIONS. The authorized FTE positions for the department of workforce development are increased by 15.0 FED positions for the period ending on June 30, 2004, to be funded from the appropriation under section 20.445 (1) (n) of the statutes, for the purpose of assisting with unemployment insurance information technology projects.

SECTION 73. Appropriation changes.

(1) In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of workforce development under section 20.445 (1) (gf) of the statutes, as affected by the acts of 2001, the dollar amount is increased by \$250,000 for fiscal year 2001-02 to pay employment service costs for which federal aid was disallowed.

SECTION 74. Initial applicability.

(1) The treatment of sections 108.02 (10m), (13) (a), (15) (f) (intro.), (g) (intro.), (gm), and (n), (17m), and (22m), 108.04 (13) (d) 4. (intro.) and (17) (b) and (h), 108.141 (7) (c), 108.152, 108.16 (6) (g), (6m) (a) and (8) (b) 3., (c) 3., and (e) 3., 108.19 (1e) (a) (with respect to reimbursement financing by Indian tribes and tribal units) and (1m), and 108.22 (1) (e) of the statutes first applies with respect to employment after December 31, 2001.

(2) The treatment of sections 108.02 (12m) (intro.), (a), (b), (c), (d), and (e), (21e), and (29), 108.065 (1) and (1m), and 108.16 (8) (L) of the statutes first applies with respect to determinations issued under sections 108.09 and 108.10 of the statutes in the first week beginning in January 2002 or, in relation to determinations that are appealed, to decisions issued under sections 108.09 and 108.10 of the statutes in the first week beginning in January 2002.

(3) The treatment of section 108.02 (15) (j) 4., 5., and 6. of the statutes first applies to services performed after December 31, 1998.

(4) The treatment of section 108.02 (15) (k) 18. c., 19. b., and 20., (20g), (21c), and (23g) of the statutes first applies to with respect to employment after December 31, 2001.

(5) The treatment of section 108.04 (7) (h) and (8) (c) of the statutes first applies with respect to determinations issued under section 108.09 or 108.10 of the statutes on December 30, 2001.

(6) The treatment of section 108.05 (7) (a) 1. and (f) 1. of the statutes first applies to weeks of unemployment beginning on January 5, 2003.

(7) The treatment of sections 108.17 (2g), 108.20 (3), and 108.22 (1) (ad) and (am) of the statutes first applies with respect to reports due for the reporting period or calendar quarter that includes March 31, 2003.

(8) The treatment of section 108.16 (8) (b) (intro.) and 2., (c) 4., (e) 4., and (f) first applies to partial transfers of businesses occurring after December 31, 2001, and to transfers of businesses of which the department of workforce development receives notice after January 31, 2002.

(9) The treatment of sections 108.17 (2) and (2c) and 108.22 (1) (b) of the statutes first applies with respect to

contributions payable for the first quarter of the 2003 calendar year.

(10) The treatment of section 108.22 (1m) of the statutes first applies with respect to liabilities that accrue on the effective date of this subsection.

(11) The treatment of section 108.225 (1) (a) to (c) and (16) (intro.) of the statutes first applies with respect to determinations issued under section 108.10 of the statutes on the effective date of this subsection.

SECTION 75. Effective dates. This act takes effect on the first Sunday after publication, except as follows:

(1) The treatment of section 108.067 (1) of the statutes takes effect on April 1, 2002.

(2) The treatment of section 108.067 (2) of the statutes takes effect on January 1, 2002.
