



D-Note
State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-0529/2 3
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DOA:..... ~~Uecker~~ - BB0190, Transfer of cash management functions of State Treasurer's office to the Department of Administration

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

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GEN. CAT.

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

STATE GOVERNMENT

STATE FINANCE

Under current law, the state treasurer performs a number of duties relating to carrying out the state's cash management functions. These duties include all of the following:

1. Having custody of moneys paid into the state treasury.
2. Issuing receipts for moneys paid into the state treasury.
3. Paying authorized claims from the state treasury.
4. Paying on warrants on the state treasury.
5. Accounting for all moneys paid into the state treasury and on interest that accrues on these moneys.
6. Maintaining receipts relating to moneys in the state treasury.
7. Reporting monthly to the governor on matters relating to the state treasury.
8. Providing certain reports to municipal governments relating to moneys paid to the governments.
9. Retaining certain securities on deposit with the state treasurer.
10. Retaining records relating to federal securities.
11. Selling certain investments.

12. Paying certain charges relating to credit card payments.

This bill transfers these duties relating to the state's cash management functions to DOA.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

1 **SECTION 1.** 13.94 (1) (a) of the statutes is amended to read:

2 13.94 (1) (a) Audit the ~~books and accounts of the treasurer,~~ the moneys on hand
3 in the treasury and all bonds and securities belonging to all public funds on deposit
4 in the treasury or properly accounted for by the ~~treasurer~~ secretary of
5 administration, at least every 2 years; and report the result of such examination in
6 writing to the governor and the joint committee on finance, specifying therein
7 particularly the amount and kind of funds and of all such bonds and securities. The
8 bureau shall transmit a certified copy of such report to the ~~outgoing treasurer and~~
9 successor secretary of administration.

10 **SECTION 2.** 13.94 (1) (d) 1. of the statutes is amended to read:

11 13.94 (1) (d) 1. At least once every 2 years, and at such other times as the
12 governor or legislature directs, examine and see that all the money appearing by the
13 books of the department of administration ~~and state treasurer~~ as belonging to the
14 several funds is in the vaults of the treasury or in the several state depositories.

15 **SECTION 3.** 13.94 (1) (d) 2. of the statutes is amended to read:

16 13.94 (1) (d) 2. If the governor directs that such an examination be conducted,
17 the order from the governor shall provide for reimbursement of the legislative audit
18 bureau's costs in making the examination from the appropriation under s. 20.525 (1)
19 (a). No order from the governor for an examination under this paragraph may take

1 precedence over any examination already scheduled by the legislative audit bureau
2 without approval of the joint legislative audit committee. If a deficiency is discovered
3 pursuant to an examination under this paragraph, the governor shall require the
4 ~~treasurer~~ secretary of administration to make up the deficiency immediately; and if
5 the ~~treasurer~~ secretary of administration refuses or neglects for 10 days thereafter
6 to have the full sum belonging to said funds in the treasury the attorney general shall
7 institute proceedings to recover the deficiency.

8 **SECTION 4.** 13.94 (1) (f) of the statutes is amended to read:

9 13.94 (1) (f) ~~Certify~~ Whenever a new secretary of administration takes office,
10 certify to the incoming ~~treasurer~~ secretary the balance in the treasury when he or
11 she came into office and all bonds and securities belonging to all public funds on
12 deposit in the treasury or properly accounted for and transmit a certified copy thereof
13 to the outgoing ~~treasurer~~ secretary.

14 **SECTION 5.** 14.58 (1) (intro.) of the statutes is repealed and recreated to read:

15 14.58 (1) SIGN CHECKS, SHARE DRAFTS, AND OTHER DRAFTS. (intro.) Sign checks,
16 share drafts, and other drafts on depositories in which moneys may be deposited in
17 one of the following methods:

18 **SECTION 6.** 14.58 (2) of the statutes is renumbered 16.401 (2) and amended to
19 read:

20 16.401 (2) ISSUE RECEIPTS. Issue receipts for all money paid to the ~~treasurer~~
21 department.

22 **SECTION 7.** 14.58 (3) of the statutes is renumbered 16.401 (3).

23 **SECTION 8.** 14.58 (4) of the statutes is renumbered 16.401 (4) and amended to
24 read:

1 16.401 (4) PAY ON WARRANTS SUMS AUTHORIZED BY LAW. (a) Pay out of the treasury,
2 on demand, upon the warrants of the department of ~~administration~~, except as
3 provided in s. 20.929, such sums only as are authorized by law to be so paid, if there
4 are appropriate funds therein to pay the same, and, when any sum is required to be
5 paid out of a particular fund, pay it out of such fund only; and upon each such
6 warrant, when payment is made in currency, take the receipt endorsed on or annexed
7 thereto, of the payee therein named or an authorized agent or assignee. The state
8 ~~treasurer~~ secretary shall accept telephone advice believed by ~~the treasurer~~ him or
9 her to be genuine from any public depository, as defined in s. 34.01 (5), stating that
10 a specified amount of money has been deposited with such public depository for the
11 credit of the state ~~treasurer~~, and shall act upon such telephone advice as though it
12 had been in writing.

13 (b) When in the judgment of the ~~state treasurer~~ secretary balances in state
14 public depository accounts are temporarily in excess of that required under par. (a),
15 ~~the treasurer, with the concurrence of the secretary of administration,~~ may authorize
16 ~~the preparation of a warrant in excess of the funds contained~~ ^{to} transfer the excess
17 balance ~~to~~ ^{to} the investment fund for the purpose of investment only. The earnings
18 attributable to the investment of temporary excess balances shall be distributed as
19 provided in sub. ~~(19)~~ (14).

20 SECTION 9. 14.58 (5) of the statutes is renumbered 16.401 (5) and amended to
21 read:

22 16.401 (5) ACCOUNT FOR INTEREST. Pay into the treasury and account for all
23 sums directly or indirectly received by the ~~treasurer~~ secretary by virtue of the
24 ~~treasurer's~~ secretary's office, or as interest or compensation for the use, deposit, or

1 forbearance of any state moneys in the ~~treasurer's~~ secretary's hands or under the
2 ~~treasurer's~~ secretary's control.

3 **SECTION 10.** 14.58 (6) of the statutes is renumbered 16.401 (6) and amended
4 to read:

5 **16.401 (6) KEEP CASH AND FUND ACCOUNTS.** Keep records showing the number,
6 date, and amount of each cash receipt issued by the ~~treasurer's office~~ department and
7 classify said receipts by state funds; submit a summary statement of collections by
8 fund together with a copy of each remittance advice in support thereof; keep also
9 records showing the check, share draft, or other draft number, date, payee, and
10 amount of each cash disbursement and classify said disbursements by state funds;
11 keep a record of the date, payee, and amount of each disbursement made by a money
12 transfer technique other than a check or draft and classify the disbursement by state
13 fund; and verify at the end of each week the amounts shown by the ~~treasurer's~~
14 secretary's records to represent total cash balance and cash balances of individual
15 state funds by comparing said amounts with corresponding balances appearing on
16 records maintained by the department of ~~administration~~.

17 **SECTION 11.** 14.58 (8) (intro.) and (a) to (c) of the statutes are renumbered
18 16.401 (7) (intro.) and (a) to (c).

19 **SECTION 12.** 14.58 (8) (d) of the statutes is repealed.

20 **SECTION 13.** 14.58 (9) of the statutes is renumbered 16.401 (8) and amended
21 to read:

22 **16.401 (8) BIENNIAL SUBMIT BIENNIAL REPORT.** ~~On or before October 15 of each~~
23 ~~odd-numbered year, submit to the governor and the chief clerk of each house of the~~
24 ~~legislature, for distribution to the legislature under s. 13.172 (2), a report containing~~
25 ~~the same information required of departments and independent agencies under s.~~

1 ~~15.04 (1) (d). The report shall also~~ As part of the report submitted under s. 15.04 (1)
2 (d), include a statement showing for each of the 2 preceding fiscal years the cash
3 balance in each state fund at the beginning of the fiscal year, the aggregate amount
4 of receipts credited, and the aggregate amount of disbursements charged to each said
5 fund during the fiscal year and the resultant cash balance in each state fund at the
6 end of the fiscal year. This statement shall further show as of the end of each said
7 2 fiscal years, at par, the aggregate value of securities held for each state fund and
8 the aggregate value of securities held in trust or deposited for safekeeping, and shall
9 show the manner in which the total cash balance was accounted for by listing the
10 balances on deposit in each state account in a public depository, deducting from the
11 total of such balances the aggregate amount of checks, share drafts, or other drafts
12 outstanding and adding thereto the aggregate amount of cash and cash items in
13 office.

14 **SECTION 14.** 14.58 (10) of the statutes is renumbered 16.401 (9) and amended
15 to read:

16 **16.401 (9) REPORT CERTAIN PAYMENTS.** Whenever the ~~state treasurer~~ secretary
17 or any state department shall remit to any county, city, town, or village any sum in
18 payment of a state aid or other item, the remitter shall transmit a statement of the
19 amount and purpose thereof to the clerk of such municipality. After the receipt
20 thereof, the clerk of such municipality shall present such statement at the next
21 regular meeting of the governing body and shall thereafter file and keep such
22 statement for 6 years.

23 **SECTION 15.** 14.58 (12) of the statutes is renumbered 16.401 (10) and amended
24 to read:

1 16.401 (10) STAMP CHECKS AND DRAFTS. Cause to be plainly printed or stamped
2 upon each check, share draft, and other draft issued by the ~~state treasurer~~ secretary
3 the period of time, as determined by the ~~state treasurer~~ secretary but not to exceed
4 one year, during which the check or other draft may be presented for payment. The
5 ~~state treasurer~~ secretary shall cancel on his or her records any check or other draft
6 that is not presented for payment within the prescribed time period and shall credit
7 the amount thereof to the fund upon which it is drawn. ~~Notice of such cancellation~~
8 ~~and credit shall be immediately submitted by the state treasurer to the department~~
9 ~~of administration.~~

10 **SECTION 16.** 14.58 (13) of the statutes is renumbered 16.401 (11) and amended
11 to read:

12 16.401 (11) SERVICES PROVIDE SERVICES IN CONNECTION WITH SECURITIES HELD IN
13 TRUST. Upon request therefor from any company, corporation, society, order, or
14 association ~~which~~ that has securities on deposit with the ~~treasurer~~ secretary, in
15 trust, mail to its address not to exceed 60 days before the same become due, any or
16 all interest coupons; return to it any or all bonds, notes, or other deposits as they
17 become due and are replaced by other securities; cut all interest coupons, make any
18 endorsement of interest or otherwise on any such securities; and collect therefor from
19 the company, corporation, society, order, or association making the request, a 25-cent
20 fee for a single coupon cut, or for each entry of interest endorsed on a note or return
21 of a bond, note, or other security, and a 10-cent fee for each additional coupon cut,
22 or entry of interest endorsed on a note, bond, or other security, and may withhold any
23 and all coupons cut or refuse endorsement of interest on securities until such fee is
24 paid. Such fees shall be paid into the state treasury as a part of the general fund,
25 and an extra charge may be required for postage or registered mail.

1 **SECTION 17.** 14.58 (17) of the statutes is renumbered 16.401 (12) and amended
2 to read:

3 **16.401 (12)** ~~SAFEKEEPING~~ HOLD SAFEKEEPING RECEIPTS FOR FEDERAL SECURITIES.
4 Whenever any federal securities are purchased under authority of any law and the
5 ~~state treasurer~~ secretary is custodian thereof the ~~treasurer~~ secretary may accept and
6 hold safekeeping receipts of a federal reserve bank for such securities. Each such
7 receipt shall be identified on its face with the name of the fund to which the securities
8 described in the receipt belong.

9 **SECTION 18.** 14.58 (18) of the statutes is renumbered 16.401 (13) and amended
10 to read:

11 **16.401 (13)** SALE OF INVESTMENTS. Whenever the department of administration
12 draws a check, share draft, or other draft dated the next following business day upon
13 a fund whose investment and collection is under the exclusive control of the
14 investment board pursuant to s. 25.17 (1), and the receipts of the state ~~treasurer~~ are
15 insufficient to permit a disbursement from said fund in the amount of such check,
16 share draft, or other draft, the investment board shall sell investments owned by
17 such fund for delivery in time to provide sufficient money to cover such check, share
18 draft, or other draft on the date ~~which~~ that it bears.

19 **SECTION 19.** 14.58 (19) of the statutes is renumbered 16.401 (14).

20 **SECTION 20.** 14.58 (21) of the statutes is ~~renumbered 16.401 (15) and amended~~

*Fix
comment*
21 ~~to read,~~ *repealed.*

22 **16.401 (15)** CREDIT CARD USE CHARGES. From moneys received under ss. 59.25
23 (3) (j) and (k) and 85.14 (1) (b), pay the charges under ss. 23.49 and 85.14 (1) (b) and
24 (2) from the appropriation under s. 20.585 (1) (km) 20.505 (1) (kn).

25 **SECTION 21.** 16.401 (intro.) of the statutes is created to read:

1 **16.401 Treasury management.** (intro.) The department shall:

2 **SECTION 22.** 16.401 (1) of the statutes is created to read:

3 16.401 (1) HAVE CUSTODY OF MONEYS. Receive and have charge of all moneys
4 paid into the treasury and any other moneys received by officers and employees of
5 state agencies, and pay out the moneys as directed by law, except as provided in ss.
6 16.52 (7), 20.907 (5) (b), 20.920, and 20.929.

7 **SECTION 23.** 16.412 of the statutes is amended to read:

8 **16.412 Agency payments.** At the request of any agency, the secretary, with
9 ~~the approval of the state treasurer,~~ may authorize the processing of specified regular
10 periodic payments through the use of money transfer techniques including, without
11 limitation because of enumeration, direct deposit, electronic funds transfer, and
12 automated clearinghouse procedures.

13 **SECTION 24.** 16.415 (1) of the statutes is amended to read:

14 16.415 (1) Neither the secretary nor any other fiscal officer of this state may
15 draw, sign, or issue, or authorize the drawing, signing, or issuing of any warrant on
16 ~~the treasurer or other~~ any disbursing officer of the state to pay any compensation to
17 any person in the classified service of the state unless an estimate, payroll, or account
18 for such compensation, containing the names of every person to be paid, bears the
19 certificate of the appointing authority that each person named in the estimate,
20 payroll, or account has been appointed, employed, or subject to any other personnel
21 transaction in accordance with, and that the pay for the person has been established
22 in accordance with, the law, compensation plan, or applicable collective bargaining
23 agreement, and rules of the secretary of employment relations and the administrator
24 of the division of merit recruitment and selection in the department of employment
25 relations then in effect.

1 **SECTION 25.** 16.53 (5) of the statutes is amended to read:

2 16.53 (5) WARRANTS; WHAT TO SPECIFY. The secretary shall draw a warrant on
3 the state treasurer treasury payable to the claimant for the amount allowed by the
4 secretary upon every claim audited under sub. (1), except as authorized in s. 16.52
5 (7), 20.920, or 20.929, specifying from what fund to be paid, the particular law ~~which~~
6 that authorizes the claim to be paid out of the state treasury, and at the secretary's
7 discretion the post-office address of the payee. ~~The secretary shall not credit the~~
8 ~~treasurer for any sum of money paid out by the treasurer~~ No moneys may be paid out
9 of the state treasury under this section otherwise than upon such warrants.

10 **SECTION 26.** 16.53 (6) of the statutes is amended to read:

11 ~~16.53 (6) WARRANTS; SIGNATURES. Whenever it is impracticable for the secretary~~
12 ~~to personally sign warrants issued on the state treasury, the secretary's name may~~
13 ~~be signed thereto by one or more persons in the secretary's department designated~~
14 ~~by the secretary or by the use of a mechanical device adopted by the secretary for~~
15 ~~affixing a facsimile signature; and the state treasurer, when written authority and~~
16 ~~reasons therefor are filed in the office of the state treasurer, shall honor warrants so~~
17 ~~signed, the same as if signed in person by the secretary, until such authority is~~
18 ~~revoked in writing.~~

19 **SECTION 27.** 16.53 (10) (a) of the statutes is amended to read:

20 16.53 (10) (a) If an emergency arises which requires the department to draw
21 vouchers for payments which will be in excess of available moneys in any state fund,
22 the secretary, ~~in consultation with the state treasurer, and~~ after notifying the joint
23 committee on finance under par. (b), may prorate and establish priority schedules for
24 all payments within each fund, including those payments for which a specific
25 payment date is provided by statute, except as otherwise provided in this paragraph.

1 The secretary shall draw all vouchers according to the preference provided in this
2 paragraph. All direct or indirect payments of principal or interest on state bonds and
3 notes issued under subch. I of ch. 18 have first priority. All direct or indirect
4 payments of principal or interest on state notes issued under subch. III of ch. 18 have
5 2nd priority. No payment having a 1st or 2nd priority may be prorated or reduced
6 under this subsection. All state employee payrolls have 3rd priority. The secretary
7 shall draw all remaining vouchers according to a priority determined by the
8 secretary. The secretary shall maintain records of all claims prorated under this
9 subsection and shall provide written notice to the state treasurer when a potential
10 cash flow emergency is anticipated.

11 **SECTION 28.** 16.53 (10) (b) of the statutes is amended to read:

12 16.53 (10) (b) Before exercising authority under par. (a) the secretary shall,
13 ~~after consultation with the state treasurer,~~ notify the joint committee on finance as
14 to the need for and the procedures under which proration or priority schedules under
15 par. (a) shall occur. If the joint committee on finance has not, within 2 working days
16 after the notification, scheduled a meeting to review the secretary's proposal, the
17 secretary may proceed with the proposed action. If, within 2 working days after the
18 notification, the committee schedules a meeting, the secretary may not proceed with
19 the proposed action until after the meeting is held.

20 **SECTION 29.** 18.60 (3) of the statutes is amended to read:

21 18.60 (3) The principal proceeds from the sale of any refunding obligations
22 shall be applied either to the immediate payment and retirement of the obligations
23 or notes being refinanced or, if the obligations or notes have not matured and are not
24 presently redeemable, to the creation of a trust for and shall be pledged to the
25 payment of the obligations or notes being refinanced. If a trust is created, a separate

1 deposit shall be made for each issue of obligations or notes being refinanced. Each
2 deposit shall be with the ~~state treasurer~~ secretary of administration or a bank or
3 trust company that is then a member of the federal deposit insurance corporation.
4 If the total amount of any deposit, including money other than sale proceeds but
5 legally available for such purpose, is less than the principal amount of the obligations
6 or notes being refinanced and for the payment of which the deposit has been created
7 and pledged, together with applicable redemption premiums and interest accrued
8 and to accrue to maturity or to the date of redemption, then the application of the sale
9 proceeds shall be legally sufficient only if the money deposited is invested in
10 securities issued by the United States or one of its agencies, or securities fully
11 guaranteed by the United States, and only if the principal amount of the securities
12 at maturity and the income therefrom to maturity will be sufficient and available,
13 without the need for any further investment or reinvestment, to pay at maturity or
14 upon redemption the principal amount of the obligations or notes being refinanced
15 together with applicable redemption premiums and interest accrued and to accrue
16 to maturity or to the date of redemption. The income from the principal proceeds of
17 the securities shall be applied solely to the payment of the principal of and interest
18 and redemption premiums on the obligations or notes being refinanced, but
19 provision may be made for the pledging and disposition of any surplus. Nothing in
20 this subsection shall be construed as a limitation on the duration of any deposit in
21 trust for the retirement of obligations or notes being refinanced, but which have not
22 matured and which are not presently redeemable. Nothing in this subsection shall
23 be construed to prohibit reinvestment of the income of a trust if the reinvestments
24 will mature at such times that sufficient cash will be available to pay interest,
25 applicable premiums, and principal on the obligations or notes being refinanced.

1 **SECTION 30.** 19.43 (7) of the statutes is amended to read:

2 19.43 (7) If an official required to file fails to make a timely filing, the board
3 shall promptly provide notice of the delinquency to the ~~state treasurer~~ secretary of
4 administration, and to the chief executive of the department of which the official's
5 office or position is a part, or, in the case of a district attorney, to the chief executive
6 of that department and to the county clerk of each county served by the district
7 attorney or in the case of a municipal judge to the clerk of the municipality of which
8 the official's office is a part, or in the case of a justice, court of appeals judge, or circuit
9 judge, to the director of state courts. Upon such notification both the ~~state treasurer~~
10 secretary of administration and the department, municipality, or director shall
11 withhold all payments for compensation, reimbursement of expenses, and other
12 obligations to the official until the board notifies the officers to whom notice of the
13 delinquency was provided that the official has complied with this section.

14 **SECTION 31.** 20.395 (9) (gg) of the statutes is amended to read:

15 20.395 (9) (gg) *Credit card use charges.* All moneys received under ch. 194, 218,
16 341, 342, 343, or 348 as provided in s. 85.14 (1) (a) that are required to be paid to the
17 ~~state treasurer~~ secretary of administration under s. 85.14 (1) (b) for the purpose of
18 the payment of charges associated with the use of credit cards that are assessed to
19 the department under s. 85.14 (1) (b).

20 **SECTION 32.** 20.435 (6) (gb) of the statutes is amended to read:

21 20.435 (6) (gb) *Alcohol and drug abuse initiatives.* All moneys received ~~from~~
22 ~~the state treasurer~~ under s. 961.41 (5) (c), to be expended on programs providing
23 prevention, intervention, and treatment for alcohol and other drug abuse problems.

24 **SECTION 33.** 20.435 (6) (hx) of the statutes is amended to read:

1 20.435 (6) (hx) *Services related to drivers, receipts.* The amounts in the
 2 schedule for services related to drivers. All moneys received by the ~~state treasurer~~
 3 secretary of administration from the driver improvement surcharge on court fines
 4 and forfeitures authorized under s. 346.655 and all moneys transferred from the
 5 appropriation account under s. 20.395 (5) (di) shall be credited to this appropriation.
 6 The secretary of administration shall annually transfer to the appropriation account
 7 under s. 20.395 (5) (ek) 3.76% of all moneys credited to this appropriation from the
 8 driver improvement surcharge. Any unencumbered moneys in this appropriation
 9 account may be transferred to sub. (7) (hy) and ss. 20.255 (1) (hm), 20.285 (1) (ia),
 10 20.395 (5) (ci) and (di), and 20.455 (5) (h) by the secretary of administration, after
 11 consultation with the secretaries of health and family services and transportation,
 12 the superintendent of public instruction, the attorney general, and the president of
 13 the University of Wisconsin System.

Insert
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comps.

14 **SECTION 34.** 20.585 (1) (jt) of the statutes is ~~renumbered 20.505 (1) (jt)~~.

 ***NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

15 **SECTION 35.** 20.585 (1) (km) of the statutes is ~~renumbered 20.505 (1) (km)~~.

 ***NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

16 **SECTION 36.** 20.906 (1) of the statutes is amended to read:

17 20.906 (1) FREQUENCY OF DEPOSITS. Unless otherwise provided by law, all
 18 moneys collected or received by any state agency for or in behalf of the state or which
 19 is are required by law to be turned into the state treasury shall be deposited in or
 20 transmitted to the state treasury at least once a week and also at other times as
 21 required by the governor or the ~~state treasurer~~ secretary of administration and shall
 22 be accompanied by a statement in such form as the ~~treasurer~~ secretary of

repealed ✓

repealed ✓

1 administration may prescribe showing the amount of such collection and from whom
2 and for what purpose or on what account the same was received. All moneys paid into
3 the treasury shall be credited to the general purpose revenues of the general fund
4 unless otherwise specifically provided by law.

5 **SECTION 37.** 20.906 (4) of the statutes is amended to read:

6 20.906 (4) PENALTIES. If any state agency fails to make such deposits of money,
7 or to make such reports as are required by this section, the department of
8 administration, with the approval of the governor, shall withhold all moneys due
9 such state agency until this section is complied with; and upon such failure to make
10 such deposits of money, the officer or employee so failing shall be liable to the state
11 ~~treasurer~~ secretary of administration for an amount equal to the interest upon the
12 moneys so withheld from deposit at the same rate as that received by the state upon
13 moneys held in the state investment fund, for the period for which such deposit is
14 withheld; and such interest shall be a charge against the officer or employee and
15 shall be deducted from that person's compensation.

16 **SECTION 38.** 20.906 (5) of the statutes is amended to read:

17 20.906 (5) CONDITIONS PRECEDENT TO RELEASE OF APPROPRIATIONS. All
18 appropriations from state revenues for any state agency, are made on the express
19 conditions that such state agency pays all moneys received by it into the state
20 treasury within one week of receipt or as often as otherwise directed by the governor
21 or ~~state treasurer~~ secretary of administration, and conforms with ss. 16.53 (1) and
22 20.002, regardless of the type of appropriations made to the state agency. Upon
23 failure to comply with this subsection, the department of administration shall refuse
24 ~~to draw its warrant and the state treasurer shall refuse to pay any moneys~~
25 appropriated to the state agency from state revenues until the state agency complies

1 with this subsection. Upon failure or refusal to so comply, after due notice received
2 from the department of administration, any appropriations from state revenues to
3 the state agency shall permanently revert to the fund from which appropriated.

4 **SECTION 39.** 20.906 (6) of the statutes is amended to read:

5 20.906 (6) DIRECT DEPOSITS. The governor or the ~~state treasurer~~ secretary of
6 administration may require state agencies making deposits under this section to
7 make direct deposits to any depository designated by the depository selection board,
8 if such a requirement is advantageous or beneficial to this state.

9 **SECTION 40.** 20.907 (2) of the statutes is amended to read:

10 20.907 (2) CUSTODY AND ACCOUNTING. The ~~state treasurer~~ secretary of
11 administration shall have custody of all such gifts, grants, and bequests ~~and devises~~
12 in the form of cash or securities. The department of administration shall keep a
13 separate account for each state agency receiving such gifts, grants, and bequests ~~and~~
14 ~~devises~~, including therein investments, accumulations, payments, and any other
15 transaction pertaining to such moneys. If no state agency is designated by the donor
16 to carry out the purposes of the conveyance, the joint committee on finance shall
17 appoint a state agency to act as trustee.

18 **SECTION 41.** 20.907 (5) (a) of the statutes is amended to read:

19 20.907 (5) (a) Except as provided in par. (b), all moneys ~~which~~ that may come
20 into the possession of any officer or employee of a state agency by virtue of his or her
21 office or employment shall be deposited with the ~~state treasurer~~ secretary of
22 administration, regardless of the ownership thereof.

23 **SECTION 42.** 20.907 (5) (b) of the statutes is amended to read:

24 20.907 (5) (b) Paragraph (a) does not apply whenever the disposition of moneys
25 is otherwise provided by law or whenever a state agency receives moneys incident

1 to an authorized activity ~~which~~ that are not appropriated and not directed to be
2 deposited with the ~~state treasurer~~ secretary of administration and the agency
3 promulgates a rule ~~which~~ that prescribes procedures in accordance with ch. 34 for
4 the deposit of the moneys.

5 SECTION 43. 20.907 (5) (c) of the statutes is amended to read:

6 20.907 (5) (c) The ~~state treasurer~~ secretary of administration shall establish
7 an account for moneys received under par. (a) from each source and shall make
8 payments and refunds from each account authorized under par. (e) as directed by the
9 state agency depositing the moneys, unless otherwise provided by law. Each
10 payment shall be made upon submission of a claim audited under s. 16.53 and paid
11 by voucher from the appropriation under s. 20.855 (6) (j) in accordance with
12 procedures established by the secretary of administration.

13 SECTION 44. 20.907 (5) (d) of the statutes is amended to read:

14 20.907 (5) (d) Each account under this subsection shall be established in the
15 appropriate fund, as determined by the ~~state treasurer~~ secretary of administration.

16 SECTION 45. 20.912 (1) of the statutes is amended to read:

17 20.912 (1) CANCELLATION OF OUTSTANDING CHECKS AND SHARE DRAFTS. If any
18 check, share draft, or other draft drawn and issued by ~~the state treasurer~~ upon the
19 funds of the state in any state depository is not paid within the time period
20 designated by the ~~state treasurer~~ secretary of administration under s. ~~14.58 (12)~~
21 16.401 (10) as shown on the check or other draft, the ~~state treasurer~~ secretary of
22 administration shall cancel the check or other draft and credit the amount thereof
23 to the fund on which it is drawn.

24 SECTION 46. 20.912 (3) of the statutes is amended to read:

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1 20.912 (3) REISSUE OF CANCELED CHECKS, SHARE DRAFTS, AND OTHER DRAFTS.

2 Subject to sub. (2), when the payee or person entitled to any check, share draft, or
3 other draft canceled under sub. (1) ~~by the state treasurer~~, or the payee or person
4 entitled to any warrant so canceled by the department of administration, demands
5 such check, share draft, other draft, or warrant or payment thereof, the department
6 of administration shall issue a new warrant therefor, to be paid from the appropriate
7 appropriation account under s. 20.855 (1) (bm), (gm), or (rm).

8 **SECTION 47.** 20.912 (4) of the statutes is amended to read:

9 20.912 (4) INSOLVENT DEPOSITORIES. When the bank, savings and loan
10 association, savings bank, or credit union on which any check, share draft, or other
11 draft is drawn by the ~~state treasurer~~ secretary of administration before payment of
12 such check, share draft, or other draft becomes insolvent or is taken over by the
13 division of banking, division of savings institutions, the federal home loan bank
14 board, the U.S. office of thrift supervision, the federal deposit insurance corporation,
15 the resolution trust corporation, the office of credit unions, the administrator of
16 federal credit unions, or the U.S. comptroller of the currency, the ~~state treasurer~~
17 secretary of administration shall on the demand of the person in whose favor such
18 check, share draft, or other draft was drawn and upon the return to the ~~treasurer~~
19 secretary of such check, share draft, or other draft issue a replacement for the same
20 amount.

21 **SECTION 48.** 20.912 (5) of the statutes is amended to read:

22 20.912 (5) LOST, STOLEN, OR DESTROYED CHECKS, SHARE DRAFTS, AND OTHER DRAFTS.
23 If any check, share draft, or other draft drawn and issued by the ~~state treasurer~~
24 secretary of administration is lost, stolen, or destroyed and the bank, savings and
25 loan association, savings bank, or credit union on which the check, share draft, or

1 other draft is drawn has been notified to stop payment thereon, the ~~state treasurer~~
2 secretary of administration may, after acknowledgment by the bank, savings and
3 loan association, savings bank, or credit union that the check, share draft, or other
4 draft has not been paid, issue a replacement check, share draft, or other draft and
5 thereafter the ~~state treasurer~~ secretary of administration shall be relieved from all
6 liability thereon.

7 **SECTION 49.** 20.920 (2) (a) of the statutes is amended to read:

8 20.920 (2) (a) With the approval of the secretary ~~and state treasurer~~, each state
9 agency may establish a contingent fund. The secretary shall determine the funding
10 source for each contingent fund, total amount of the fund, and maximum payment
11 from the fund.

12 **SECTION 50.** 20.929 of the statutes is amended to read:

13 **20.929 Agency drafts or warrants.** The secretary of administration may
14 authorize any state agency to issue drafts or warrants drawn on the state treasury.
15 Such drafts or warrants may be issued only in connection with purchase orders
16 authorized under subch. IV of ch. 16 and may not exceed \$300 per draft or warrant.
17 The ~~state treasurer~~ secretary shall pay such drafts or warrants as presented. ~~The~~
18 ~~secretary of administration~~ and shall audit the purchase orders issued. Any
19 purchase order that is disapproved by the secretary as unlawful or unauthorized
20 shall be returned by the secretary to the state agency for reimbursement to the ~~state~~
21 ~~treasurer~~ treasury. The secretary shall make written regulations for the
22 implementation of this section. The secretary may require any state agency to utilize
23 one or more separate depository accounts to implement this section. The illegal or
24 unauthorized use of purchase orders and drafts or warrants under this section is
25 subject to the remedies specified in s. 16.77.

1 SECTION 51. 21.33 of the statutes is amended to read:

2 21.33 Pay department. The quartermaster general acting as paymaster
3 under orders from the governor may draw from the state treasury the money
4 necessary for paying troops in camp or on active service, and shall furnish such
5 security for the same as the ~~state treasurer~~ secretary of administration may direct.
6 The amount due on account of the field, staff, or other officers, noncommissioned staff
7 and band, company, or enlistees, not herein enumerated, if any, shall be paid to the
8 person to whom the same shall be due, on the properly signed and certified payrolls.

9 SECTION 52. 23.49 of the statutes is amended to read:

10 23.49 Credit card use charges. The department shall certify to the state
11 ~~treasurer~~ secretary of administration the amount of charges associated with the use
12 of credit cards that is assessed to the department on deposits accepted under s. 23.66
13 (1m) by conservation wardens, and the ~~state treasurer~~ secretary of administration
14 shall pay the charges from moneys received under s. 59.25 (3) (j) and (k) that are
15 reserved for payment of the charges under s. 14.58 (21) ~~16,401 (15)~~ $\frac{20,907 (5) (e) 12 eqe}{5}$ ✓

16 SECTION 53. 23.85 of the statutes is amended to read:

17 23.85 Statement to county board; payment to state. Every county
18 treasurer shall, on the first day of the annual meeting of the county board of
19 supervisors, submit to it a verified statement of all forfeitures, penalty assessments,
20 jail assessments, weapons assessments, environmental assessments, wild animal
21 protection assessments, natural resources assessments, fishing shelter removal
22 assessments, snowmobile registration restitution payments, and natural resources
23 restitution payments money received during the previous year. The county clerk
24 shall deduct all expenses incurred by the county in recovering those forfeitures,
25 penalty assessments, weapons assessments, environmental assessments, wild

1 animal protection assessments, natural resources assessments, fishing shelter
2 removal assessments, snowmobile registration restitution payments, and natural
3 resources restitution payments from the aggregate amount so received, and shall
4 immediately certify the amount of clear proceeds of those forfeitures, penalty
5 assessments, weapons assessments, environmental assessments, wild animal
6 protection assessments, natural resources assessments, fishing shelter removal
7 assessments, snowmobile registration restitution payments, and natural resources
8 restitution payments to the county treasurer, who shall pay the proceeds to the state
9 treasurer as provided in s. 59.25 (3). Jail assessments shall be treated separately as
10 provided in s. 302.46.

11 **SECTION 54.** 24.17 (1) (intro.) of the statutes is amended to read:

12 24.17 (1) (intro.) When the purchaser of any such lands shall make payment
13 to the ~~treasurer~~ secretary of administration of the amount required to be paid on such
14 sale, and, in case of a private sale, shall also produce the memorandum mentioned
15 in s. 24.16, the ~~treasurer~~ secretary of administration shall give a receipt therefor to
16 such purchaser, and unless such sale be made wholly for cash the board shall execute
17 and deliver to such person a duplicate certificate of sale, in which it shall certify:

18 **SECTION 55.** 24.17 (2) of the statutes is amended to read:

19 24.17 (2) When the sale is wholly for cash, upon payment as above provided,
20 the ~~treasurer~~ secretary of administration shall thereupon give to such purchaser a
21 receipt stating the amount paid and giving a description of the lot or tract of land sold
22 and that such purchaser is entitled to receive a patent according to law.

23 **SECTION 56.** 24.20 of the statutes is amended to read:

24 **24.20 Payments and accounts.** All money paid on account of sales of public
25 lands shall be paid to the ~~state treasurer~~ secretary of administration who shall credit

1 the proper fund therewith, crediting the general fund with the proceeds of sales of
2 Marathon County lands, and the secretary of administration or the secretary's
3 designee, upon countersigning the receipt given therefor, shall ~~charge the treasurer~~
4 ~~therewith, and shall also~~ enter the name of the person paying the same, the number
5 of the certificate, if any, upon which the amount shall be paid, and the time of the
6 payment.

7 **SECTION 57.** 24.25 of the statutes is amended to read:

8 **24.25 Patent and record thereof.** Whenever full payment shall have been
9 made for any such lands as required by law, and the purchaser or the purchaser's
10 legal representatives shall produce to the board the duplicate certificate of sale, with
11 the receipt of the ~~state treasurer~~ secretary of administration endorsed thereon,
12 showing that the whole amount of the principal and interest due thereon has been
13 paid and that the holder of such certificate is entitled to a patent for the lands
14 described therein, the original and duplicate certificates shall be canceled, and the
15 board shall thereupon execute and deliver a patent to the person entitled thereto for
16 the land described in such certificate. All patents issued by the board shall be
17 recorded in its office; and the record of patents heretofore issued by it is hereby
18 declared a legal record. Purchasers may, at any time before due, pay any part or the
19 whole of such purchase money and the interest thereon. In all cases where patents
20 have been or may hereafter be issued to a person who may have died or who shall die
21 before the date thereof, the title to the land described therein shall inure to and
22 become vested in the heirs, devisees, or assignees of such person to the same extent
23 as if the patent had issued to that person during that person's lifetime.

24 **SECTION 58.** 24.29 of the statutes is amended to read:

1 **24.29 Redemption.** At any time before the 5 days next preceding the
2 reoffering of such land at public sale, the former purchaser or the former purchaser's
3 assigns or legal representatives may, by the payment of the sum due with interest,
4 and all taxes returned thereon to the ~~state treasurer~~ secretary of administration
5 which are still unpaid, and all costs occasioned by the delay, together with 3%
6 damages on the whole sum owing for such land, prevent such resale and revive the
7 original contract.

8 **SECTION 59.** 24.32 (2) of the statutes is amended to read:

9 **24.32 (2)** Every such tract may be redeemed by the former purchaser thereof,
10 the former purchaser's assigns or legal representatives at any time before the June
11 30th next following the date of such resale, upon presenting to the board satisfactory
12 proof, which shall be filed and preserved by it, that such tract was, at the time of
13 resale, in whole or in part under cultivation or adjoining a tract partly cultivated,
14 belonging to the former purchaser, the former purchaser's assigns or legal
15 representatives and used in connection therewith, and upon depositing with the
16 ~~state treasurer~~ secretary of administration, for the use of the purchaser at such
17 resale the amount paid by the purchaser for such land, together with 25% of the
18 amount of such taxes, interest, and costs in addition thereto; and every certificate
19 issued upon any such resale shall be subject to the right of redemption whether it be
20 expressed in such certificate or not. And no patent shall be issued on any such resale
21 until the expiration of such redemption period.

22 **SECTION 60.** 24.33 (1) (c) of the statutes is amended to read:

23 **24.33 (1) (c)** Payment is made to the ~~treasurer~~ secretary of administration in
24 the amount actually due on the first certificate at the time of the resale, with interest,

1 costs, and charges, and with interest on the amount for which the land was sold at
2 the rate of 10% per year.

3 **SECTION 61.** 24.61 (2) (b) of the statutes is amended to read:

4 24.61 (2) (b) *Deposited with ~~state treasurer~~ secretary of administration.* All
5 bonds, notes, and other securities so purchased shall be deposited with the state
6 ~~treasurer~~ secretary of administration.

7 **SECTION 62.** 24.67 (3) of the statutes is amended to read:

8 24.67 (3) If a municipality has acted under subs. (1) and (2), it shall certify that
9 fact to the department of administration. Upon receiving a certification from a
10 municipality, or upon direction of the board if a loan is made to a cooperative
11 educational service agency or a federated public library system, the secretary of
12 administration shall draw a warrant ~~upon the state treasurer~~ for the amount of the
13 loan, payable to the treasurer of the municipality, cooperative educational service
14 agency, or federated public library system making the loan or as the treasurer of the
15 municipality, cooperative educational service agency, or federated public library
16 system directs. The certificate of indebtedness shall then be conclusive evidence of
17 the validity of the indebtedness and that all the requirements of law concerning the
18 application for the making and acceptance of the loan have been complied with.

19 **SECTION 63.** 24.69 (1) of the statutes is amended to read:

20 24.69 (1) The board may sell state trust fund loans or participations therein,
21 and may contract to do so at a future date, for such price, upon such other terms and
22 in such manner as the board may determine. The sale may be to any person,
23 including, without limitation, a trust or other investment vehicle created for the
24 purpose of attracting private investment capital. The board shall remit the proceeds

1 of the sale to the ~~state treasurer~~ secretary of administration for deposit in the
2 appropriate trust fund and shall invest the proceeds in accordance with s. 24.61.

3 **SECTION 64.** 24.70 (2) of the statutes is amended to read:

4 24.70 (2) CERTIFIED STATEMENT. If a borrower other than a school district has
5 a state trust fund loan, the board shall transmit to the clerk of the jurisdiction, or the
6 person signing the application on behalf of the borrower in the case of a cooperative
7 educational service agency, a certified statement of the amount due on or before
8 October 1 of each year until the loan is repaid. The board shall submit a copy of each
9 certified statement to the ~~state treasurer~~ secretary of administration. A cooperative
10 educational service agency shall transmit a copy of the statement to the clerk of each
11 school district on behalf of which the agency has obtained a loan.

12 **SECTION 65.** 24.70 (4) of the statutes is amended to read:

13 24.70 (4) PAYMENT TO ~~STATE TREASURER~~ SECRETARY OF ADMINISTRATION. The
14 treasurer of each municipality shall transmit to the ~~state treasurer~~ secretary of
15 administration on his or her order the full amount levied for state trust fund loans
16 within 15 days after March 15. Each cooperative educational service agency shall
17 similarly transmit the annual amount owed on any state trust fund loan made to the
18 agency by that date. The ~~state treasurer~~ secretary of administration shall notify the
19 board when he or she receives payment. Any payment not made by March 30 is
20 delinquent and is subject to a penalty of one percent per month to be paid to the ~~state~~
21 ~~treasurer~~ secretary of administration with the delinquent payment.

22 **SECTION 66.** 24.70 (6) of the statutes is amended to read:

23 24.70 (6) FAILURE TO MAKE PAYMENTS. If any municipality fails to remit the
24 amount due by the date specified under sub. (4), the board may file a certified
25 statement of the ~~amount~~ delinquent amount with the department of administration.

1 The ~~department~~ secretary of administration shall collect the amount due, including
2 any penalty, by deducting that amount from any state payments due the
3 municipality, ~~shall remit that amount to the state treasurer~~ and shall notify the
4 treasurer and the board of that action.

5 **SECTION 67.** 24.71 (2) of the statutes is amended to read:

6 24.71 (2) CERTIFIED STATEMENT. If a school district has a state trust fund loan,
7 the board shall transmit to the school district clerk a certified statement of the
8 amount due on or before October 1 of each year until the loan is paid. The board shall
9 furnish a copy of each certified statement to the ~~state treasurer~~ secretary of
10 administration and the department of public instruction.

11 **SECTION 68.** 24.71 (4) of the statutes is amended to read:

12 24.71 (4) ~~PAYMENT TO STATE TREASURER~~ SECRETARY OF ADMINISTRATION. The school
13 district treasurer shall transmit to the ~~state treasurer on his or her own order~~
14 secretary of administration the full amount levied for state trust fund loans within
15 15 days after March 15. The ~~state treasurer~~ secretary of administration shall notify
16 the board when he or she receives payment. Any payment not made by March 30 is
17 delinquent and is subject to a penalty of one percent per month or fraction thereof,
18 to be paid to the ~~state treasurer~~ secretary of administration with the delinquent
19 payment.

20 **SECTION 69.** 24.71 (5) of the statutes is amended to read:

21 24.71 (5) FAILURE TO MAKE PAYMENT. If the school district treasurer fails to remit
22 the amounts due under sub. (4), the state superintendent, upon certification of
23 delinquency by the board, shall deduct the amount due including any penalty from
24 any school aid payments due the school district, shall remit such amount to the state

1 ~~treasurer~~ secretary of administration and, no later than June 15, shall notify the
2 school district treasurer and the board to that effect.

3 **SECTION 70.** 25.14 (3) of the statutes is amended to read:

4 25.14 (3) The department of administration, upon consultation with the board,
5 shall distribute all earnings, profits, or losses of the state investment fund to each
6 participating fund in the same ratio as each participating fund's average daily
7 balance within the state investment fund bears to the total average daily balance of
8 all participating funds, except as provided in s. ~~14.58 (19)~~ 16.401 (14) and except that
9 the department of administration shall credit to the appropriation account under s.
10 ~~20.585~~ ^{(1)(K)} 20.505 ~~(1)(K)~~ ^{(1)(K)} an amount equal to the amount assessed under s. 25.19 (3) from
11 the earnings or profits of the funds against which an assessment is made.
12 Distributions under this section shall be made at such times as the department of
13 administration may determine, but must be made at least semiannually in each
14 complete fiscal year of operation.

15 **SECTION 71.** 25.17 (61) of the statutes is amended to read:

16 25.17 (61) Designate special depositories in which the secretary of
17 administration or the state treasurer may make special deposits of funds, not
18 exceeding the amount limited by the board, which shall be deposited subject to the
19 depository's rules and regulations relative to either savings accounts, time
20 certificates of deposit, or open time accounts, as the case may be.

21 **SECTION 72.** 25.19 (3) of the statutes is amended to read:

22 25.19 (3) The ~~state treasurer~~ secretary of administration shall, at the direction
23 of the depository selection board under s. 34.045 (1) (b), allocate bank service costs
24 to the funds incurring those costs.

25 **SECTION 73.** 25.19 (4) of the statutes is amended to read:

1 25.19 (4) ~~The state treasurer~~ secretary of administration shall provide advice
2 to state agencies concerning efficient cash management practices.

3 **SECTION 74.** 25.31 (1) of the statutes is amended to read:

4 25.31 (1) First: The principal of said trust fund shall be held by the state
5 ~~treasurer~~ secretary of administration, and be invested and reinvested as provided
6 in this chapter.

7 **SECTION 75.** 25.40 (1) (a) 6. of the statutes is amended to read:

8 25.40 (1) (a) 6. Amounts payable to the ~~state treasurer~~ secretary of
9 administration under s. 85.14 (1) (b) in conjunction with the collection of fees paid
10 by credit card.

11 **SECTION 76.** 25.65 (3) of the statutes is amended to read:

12 25.65 (3) COUNTY GOVERNMENTS AUTHORIZED TO PLACE COUNTY FUNDS IN FUND.
13 With the consent of the county board a county official may transfer county funds
14 received under s. 70.395 (2) (d) 1. to the ~~state treasurer~~ secretary of administration
15 for deposit in the fund. A county official may authorize the investment and local
16 impact fund board to transfer the county funds to the ~~state treasurer~~ secretary of
17 administration for the county.

18 **SECTION 77.** 25.65 (4) of the statutes is amended to read:

19 25.65 (4) PERIOD OF INVESTMENTS; WITHDRAWAL OF FUNDS. Subject to the
20 restrictions in this subsection the ~~state treasurer~~ secretary of administration shall
21 prescribe the mechanisms and procedures for deposits and withdrawals. The
22 mechanisms and procedures shall include a requirement for review and approval by
23 the investment and local impact fund board of all withdrawals made within 10 years
24 of deposit. The ~~state treasurer~~ secretary of administration shall notify the
25 investment and local impact fund board of all withdrawals made 10 years or more

1 after deposit. Withdrawals shall be made only to cover the costs of alleviating
2 impacts due to the closing of a metalliferous mine in the county or the curtailment
3 of metalliferous mining activity in the county.

4 **SECTION 78.** 25.65 (6) of the statutes is amended to read:

5 **25.65 (6) REIMBURSEMENT OF EXPENSES.** ~~The state treasurer~~ secretary of
6 administration shall deduct quarterly a maximum of 0.25% of the amount of income
7 received from the earnings of the fund during the preceding calendar quarter for all
8 actual and necessary expenses incurred by the state in administering the fund.

9 **SECTION 79.** 25.65 (7) (b) of the statutes is amended to read:

10 **25.65 (7) (b)** ~~The state treasurer~~ secretary of administration shall report
11 quarterly to each county official the deposits and withdrawals of the preceding
12 quarter and any other activity within the account.

13 **SECTION 80.** 26.14 (4) of the statutes is amended to read:

14 **26.14 (4)** Emergency fire wardens or those assisting them in the fighting of
15 forest fires shall prepare itemized accounts of their services and the services of those
16 employed by them, as well as other expenses incurred, on blanks to be furnished by
17 the department and in a manner prescribed by the department, and make oaths or
18 affirmation that said account is just and correct, which account shall be forwarded
19 and approved for payment by the department. As soon as any such account has been
20 paid by the ~~state treasurer~~ secretary of administration the department of natural
21 resources shall send to the proper county treasurer a bill for the county's share of
22 such expenses and ~~a copy of the bill shall be filed with the department of~~
23 ~~administration.~~ The county shall have 60 days within which to pay such bill, but if
24 not paid within that time the county shall be liable for interest at the rate of 6% per
25 year. If payment is not made within 60 days the department of administration shall

1 include such amount as a part of the next levy against the county for state taxes, but
2 no county shall be required to pay more than \$5,000 in any one year. Any unpaid levy
3 under this section shall remain a charge against the county and the department of
4 administration shall include such unpaid sums in the state tax levy of the respective
5 counties in subsequent years.

6 **SECTION 81.** 26.30 (9) (b) (intro.) of the statutes is amended to read:

7 26.30 (9) (b) (intro.) As soon as the expenses incurred by the state in forest pest
8 control work have been paid by the ~~state treasurer~~ secretary of administration, the
9 department shall send to each landowner a bill covering an equitable share of such
10 expenses as herein provided.

11 **SECTION 82.** 29.983 (1) (e) of the statutes is amended to read:

12 29.983 (1) (e) If any deposit is made for an offense to which this section applies,
13 the person making the deposit shall also deposit a sufficient amount to include the
14 wild animal protection assessment required under this section. If the deposit is
15 forfeited, the amount of the wild animal protection assessment shall be transmitted
16 to the ~~state treasurer~~ secretary of administration under par. (f). If the deposit is
17 returned, the wild animal protection assessment shall also be returned.

18 **SECTION 83.** 29.983 (1) (f) of the statutes is amended to read:

19 29.983 (1) (f) The clerk of the court shall collect and transmit to the county
20 treasurer the wild animal protection assessment and other amounts required under
21 s. 59.40 (2) (m). The county treasurer shall then make payment to the ~~state treasurer~~
22 secretary of administration as provided in s. 59.25 (3) (f) 2.

23 **SECTION 84.** 29.983 (2) of the statutes is amended to read:

1 29.983 (2) DEPOSIT OF WILD ANIMAL PROTECTION ASSESSMENT FUNDS. The state
2 ~~treasurer~~ secretary of administration shall deposit the moneys collected under this
3 section into the conservation fund.

4 **SECTION 85.** 29.985 (1) (c) of the statutes is amended to read:

5 29.985 (1) (c) If any deposit is made for an offense to which this section applies,
6 the person making the deposit shall also deposit a sufficient amount to include the
7 fishing shelter removal assessment prescribed in this section. If the deposit is
8 forfeited, the amount of the fishing shelter removal assessment shall be transmitted
9 to the ~~state treasurer~~ secretary of administration under par. (d). If the deposit is
10 returned, the fishing shelter removal assessment shall also be returned.

11 **SECTION 86.** 29.985 (1) (d) of the statutes is amended to read:

12 29.985 (1) (d) The clerk of the court shall collect and transmit to the county
13 treasurer the fishing shelter removal assessment and other amounts required under
14 s. 59.40 (2) (m). The county treasurer shall then make payment to the ~~state treasurer~~
15 secretary of administration as provided in s. 59.25 (3) (f) 2.

16 **SECTION 87.** 29.987 (1) (c) of the statutes is amended to read:

17 29.987 (1) (c) If any deposit is made for an offense to which this section applies,
18 the person making the deposit shall also deposit a sufficient amount to include the
19 natural resources assessment prescribed in this section. If the deposit is forfeited,
20 the amount of the natural resources assessment shall be transmitted to the state
21 ~~treasurer~~ secretary of administration under par. (d). If the deposit is returned, the
22 natural resources assessment shall also be returned.

23 **SECTION 88.** 29.987 (1) (d) of the statutes is amended to read:

24 29.987 (1) (d) The clerk of the court shall collect and transmit to the county
25 treasurer the natural resources assessment and other amounts required under s.

1 59.40 (2) (m). The county treasurer shall then make payment to the state treasurer
2 as provided in s. 59.25 (3) (f) 2. ~~The state treasurer~~ secretary of administration shall
3 deposit the amount of the natural resources assessment in the conservation fund.

4 **SECTION 89.** 29.989 (1) (c) of the statutes is amended to read:

5 29.989 (1) (c) If any deposit is made for an offense to which this section applies,
6 the person making the deposit shall also deposit a sufficient amount to include the
7 natural resources restitution payment prescribed in this section. If the deposit is
8 forfeited, the amount of the natural resources restitution payment shall be
9 transmitted to the ~~state treasurer~~ secretary of administration under par. (d). If the
10 deposit is returned, the natural resources restitution payment shall also be returned.

11 **SECTION 90.** 29.989 (1) (d) of the statutes is amended to read:

12 29.989 (1) (d) The clerk of the court shall collect and transmit to the county
13 treasurer the natural resources restitution payment and other amounts required
14 under s. 59.40 (2) (m). The county treasurer shall then make payment to the state
15 ~~treasurer~~ secretary of administration as provided in s. 59.25 (3) (f) 2. The state
16 ~~treasurer~~ secretary of administration shall deposit the amount of the natural
17 resources restitution payment in the conservation fund.

18 **SECTION 91.** 34.045 (1) (b) of the statutes is amended to read:

19 34.045 (1) (b) Establish procedures by which state agencies and departments
20 pay for services through compensating balances or fees, or a combination of both
21 methods. ~~In the case of the state treasurer's accounts, direct the state treasurer~~
22 secretary of administration to maintain compensating balances, or direct the
23 investment board to pay bank service costs as allocated by the ~~state treasurer~~
24 secretary of administration under s. 25.19 (3) directly from the income account of the
25 state investment fund, or by a combination of such methods.

1 **SECTION 92.** 34.08 (2) of the statutes is amended to read:

2 34.08 (2) Payments under sub. (1) shall be made in the order in which
3 satisfactory proofs of loss are received by the division of banking. The payment made
4 to any public depositor for all losses of the public depositor in any individual public
5 depository may not exceed \$400,000 above the amount of deposit insurance provided
6 by an agency of the United States or by the Wisconsin Credit Union Savings
7 Insurance Corporation at the public depository which experienced the loss. Upon a
8 satisfactory proof of loss, the division of banking shall direct the department of
9 administration to draw its warrant payable from the appropriation under s. 20.144
10 (1) (a) and the ~~state treasurer~~ secretary of administration shall pay the warrant
11 under s. ~~14.58~~ 16.401 (4) in favor of the public depositor that has submitted the proof
12 of loss.

13 **SECTION 93.** 36.51 (6) of the statutes is amended to read:

14 36.51 (6) The college campus or institution may file a claim with the
15 department of public instruction for reimbursement for reasonable expenses
16 incurred, excluding capital equipment costs, but not to exceed 15% of the cost of the
17 meal or 50 cents per meal, whichever is less. Any cost in excess of the lesser amount
18 may be charged to participants. If the department of public instruction approves the
19 claim, it shall certify that payment is due and the ~~state treasurer~~ secretary of
20 administration shall pay the claim from the appropriation under s. 20.255 (2) (cn).

21 **SECTION 94.** 38.36 (6) of the statutes is amended to read:

22 38.36 (6) The district board may file a claim with the department of public
23 instruction for reimbursement for reasonable expenses incurred, excluding capital
24 equipment costs, but not to exceed 15% of the cost of the meal or 50 cents per meal,
25 whichever is less. Any cost in excess of the lesser amount may be charged to

1 participants. If the department of public instruction approves the claim, it shall
2 certify that payment is due and the ~~state treasurer~~ secretary of administration shall
3 pay the claim from the appropriation under s. 20.255 (2) (cn).

4 **SECTION 95.** 40.04 (3) (c) of the statutes is amended to read:

5 40.04 (3) (c) The department shall advise the investment board and the ~~state~~
6 ~~treasurer~~ secretary of administration as to the limitations on the amounts of cash to
7 be invested from investment trusts under this subsection in order to maintain the
8 cash balances deemed advisable to meet current annuity, benefit and expense
9 requirements.

10 **SECTION 96.** 43.70 (3) of the statutes is amended to read:

11 43.70 (3) Immediately upon making such apportionment, the state
12 superintendent shall certify to the department of administration the estimated
13 amount that each school district is entitled to receive under this section and shall
14 notify each school district administrator of the estimated amount so certified for his
15 or her school district. The department of administration shall ~~issue its warrants~~
16 ~~upon which the state treasurer shall~~ distribute each school district's aid entitlement
17 in one payment on or before May 1. The amount paid to each school district shall be
18 based upon the amount in the appropriation account under s. 20.255 (2) (s) on April
19 15. All moneys distributed under this section shall be expended for the purchase of
20 instructional materials from the state historical society for use in teaching Wisconsin
21 history and for the purchase of library books and other instructional materials for
22 school libraries, but not for public library facilities operated by school districts under
23 s. 43.52, in accordance with rules promulgated by the state superintendent.
24 Appropriate records of such purchases shall be kept and necessary reports thereon
25 shall be made to the state superintendent.

1 **SECTION 97.** 45.37 (11) of the statutes is amended to read:

2 45.37 (11) DISPOSITION OF PROPERTY DESCENDING TO STATE. If a member dies
3 without a relative that is entitled to an interest in the property of the member under
4 the rules of intestate succession and without leaving a will the existence of which is
5 made known to the commandant of the home within 60 days of the member's death,
6 the member's property shall be converted to cash and turned over by the
7 commandant of the home to the ~~state treasurer~~ secretary of administration to be paid
8 into the appropriation under s. 20.485 (1) (h), without administration. The amount
9 is subject to refund within 6 years to the estate of a veteran if it is subsequently
10 discovered that the veteran left a will or a relative that is entitled to an interest in
11 the property of the member under the rules of intestate succession or to any creditor
12 of the veteran who establishes right to the fund or property or any portion thereof.
13 The department, upon being satisfied that a claim out of such funds or property is
14 legal and valid, shall pay the same out of such funds or property, except that payment
15 of claims for a member's funeral and burial expenses may not exceed a total of \$1,500
16 including any amount allowed by the United States for the member's funeral and
17 burial and the right for burial and interment provided in sub. (15) (a).

18 **SECTION 98.** 46.973 (3) of the statutes is amended to read:

19 46.973 (3) The department may accept, receive, administer, and expend any
20 money, material, or other gifts or grants of any description for purposes related to
21 those set forth in this section. Moneys and grants received under this section shall
22 be deposited with the ~~state treasurer~~ secretary of administration and shall be
23 credited to the department under s. 20.435 (2) (i) and expended by the department
24 or the state council on alcohol and other drug abuse for the purposes specified.

25 **SECTION 99.** 48.275 (2) (d) of the statutes is amended to read:

1 48.275 (2) (d) 1. In a county having a population of less than 500,000,
2 reimbursement payments shall be made to the clerk of courts of the county where the
3 proceedings took place. Each payment shall be transmitted to the county treasurer,
4 who shall deposit 25% of the amount paid for state-provided counsel in the county
5 treasury and transmit the remainder to the ~~state-treasurer~~ secretary of
6 administration. Payments transmitted to the ~~state-treasurer~~ secretary of
7 administration shall be deposited in the general fund and credited to the
8 appropriation account under s. 20.550 (1) (L). The county treasurer shall deposit
9 100% of the amount paid for county-provided counsel in the county treasury.

10 2. In a county having a population of 500,000 or more, reimbursement
11 payments shall be made to the clerk of courts of the county where the proceedings
12 took place. Each payment shall be transmitted to the ~~state-treasurer~~ secretary of
13 administration, who shall deposit the amount paid in the general fund and credit
14 25% of the amount paid to the appropriation account under s. 20.435 (3) (gx) and the
15 remainder to the appropriation account under s. 20.550 (1) (L).

16 **SECTION 100.** 48.715 (3) (a) 3. of the statutes is amended to read:

17 48.715 (3) (a) 3. A person against whom the department has assessed a
18 forfeiture shall pay that forfeiture to the department within 10 days after receipt of
19 notice of the assessment or, if that person contests that assessment under s. 48.72,
20 within 10 days after receipt of the final decision after exhaustion of administrative
21 review or, if that person petitions for judicial review under ch. 227, within 10 days
22 after receipt of the final decision after exhaustion of judicial review. The department
23 shall remit all forfeitures paid under this subdivision to the ~~state-treasurer~~ secretary
24 of administration for deposit in the school fund.

25 **SECTION 101.** 49.19 (3) (b) of the statutes is amended to read:

1 49.19 (3) (b) If the county department under s. 46.215 or 46.22 finds a person
2 eligible for aid under this section, that county department shall, on a form to be
3 prescribed by the department, direct the payment of such aid by order upon the ~~state~~
4 ~~treasurer~~ secretary of administration. Payment of aid shall be made monthly, based
5 on a calendar month or fiscal month as defined by the department; except that the
6 director of the county department may, in his or her discretion for the purpose of
7 protecting the public, direct that the monthly allowance be paid in accordance with
8 sub. (5) (c).

9 **SECTION 102.** 49.19 (14) (b) of the statutes is amended to read:

10 49.19 (14) (b) If the ~~state treasurer~~ secretary of administration is unable to
11 issue a replacement check or draft requested under par. (a) because the original has
12 been paid, the department shall promptly authorize the issuance of a replacement
13 check or draft. If the ~~state treasurer~~ secretary of administration recovers the amount
14 of the original check or draft that amount shall be returned to the department. If the
15 ~~state treasurer~~ secretary of administration is unable to obtain recovery, the
16 department may pursue recovery.

17 **SECTION 103.** 49.498 (16) (g) of the statutes is amended to read:

18 49.498 (16) (g) All forfeitures, penalty assessments, and interest, if any, shall
19 be paid to the department within 10 days of receipt of notice of assessment or, if the
20 forfeiture, penalty assessment, and interest, if any, are contested under par. (f),
21 within 10 days of receipt of the final decision after exhaustion of administrative
22 review, unless the final decision is appealed and the order is stayed by court order
23 under sub. (19) (b). The department shall remit all forfeitures paid to the ~~state~~
24 ~~treasurer~~ secretary of administration for deposit in the school fund. The department

1 shall deposit all penalty assessments and interest in the appropriation under s.
2 20.435 (6) (g).

3 **SECTION 104.** 49.687 (3) (a) of the statutes is amended to read:

4 49.687 (3) (a) That, as a condition of coverage for prescription drugs of a
5 manufacturer under s. 49.68, 49.683, or 49.685, the manufacturer shall make rebate
6 payments for each prescription drug of the manufacturer that is prescribed for and
7 purchased by persons who meet eligibility criteria under s. 49.68, 49.683, or 49.685,
8 to the ~~state treasurer~~ secretary of administration to be credited to the appropriation
9 under s. 20.435 (4) (je), each calendar quarter or according to a schedule established
10 by the department.

11 **SECTION 105.** 49.688 (6) (a) of the statutes is amended to read:

12 49.688 (6) (a) That, except as provided in sub. (7) (b), the manufacturer shall
13 make rebate payments for each prescription drug of the manufacturer that is
14 prescribed for and purchased by persons who meet criteria under sub. (2) (a) and
15 persons who meet criteria under sub. (2) (b) and have paid the deductible under sub.
16 (3) (b) 2. a., to the ~~state treasurer~~ secretary of administration to be credited to the
17 appropriation account under s. 20.435 (4) (j), each calendar quarter or according to
18 a schedule established by the department.

19 **SECTION 106.** 50.03 (5g) (c) 1. c. of the statutes is amended to read:

20 50.03 (5g) (c) 1. c. All forfeitures shall be paid to the department within 10 days
21 after receipt of notice of assessment or, if the forfeiture is contested under par. (f),
22 within 10 days after receipt of the final decision after exhaustion of administrative
23 review, unless the final decision is appealed and the order is stayed by court order
24 under s. 50.03 (11). The department shall remit all forfeitures paid under this

1 subdivision to the ~~state treasurer~~ secretary of administration for deposit in the
2 school fund.

3 **SECTION 107.** 50.034 (8) (d) of the statutes is amended to read:

4 50.034 (8) (d) All forfeitures shall be paid to the department within 10 days
5 after receipt of notice of assessment or, if the forfeiture is contested under par. (c),
6 within 10 days after receipt of the final decision after exhaustion of administrative
7 review, unless the final decision is appealed and the order is stayed by court order.
8 The department shall remit all forfeitures paid to the ~~state treasurer~~ secretary of
9 administration for deposit in the school fund.

10 **SECTION 108.** 50.035 (11) (d) of the statutes is amended to read:

11 50.035 (11) (d) All forfeitures shall be paid to the department within 10 days
12 after receipt of notice of assessment or, if the forfeiture is contested under par. (c),
13 within 10 days after receipt of the final decision after exhaustion of administrative
14 review, unless the final decision is appealed and the order is stayed by court order.
15 The department shall remit all forfeitures paid to the ~~state treasurer~~ secretary of
16 administration for deposit in the school fund.

17 **SECTION 109.** 50.04 (5) (f) of the statutes is amended to read:

18 50.04 (5) (f) *Forfeitures paid within 10 days.* All forfeitures shall be paid to the
19 department within 10 days of receipt of notice of assessment or, if the forfeiture is
20 contested under par. (e), within 10 days of receipt of the final decision after
21 exhaustion of administrative review, unless the final decision is appealed and the
22 order is stayed by court order under s. 50.03 (11). The department shall remit all
23 forfeitures paid to the ~~state treasurer~~ secretary of administration for deposit in the
24 school fund.

25 **SECTION 110.** 50.38 (4) of the statutes is amended to read:

1 50.38 (4) All forfeitures shall be paid to the department within 10 days after
2 receipt of notice of assessment or, if the forfeiture is contested under sub. (3), within
3 10 days after receipt of the final decision after exhaustion of administrative review,
4 unless the final decision is appealed and the order is stayed by court order. The
5 department shall remit all forfeitures paid to the ~~state treasurer~~ secretary of
6 administration for deposit in the school fund.

7 **SECTION 111.** 50.55 (1) (e) of the statutes is amended to read:

8 50.55 (1) (e) All forfeitures shall be paid to the department within 10 days after
9 receipt of notice of assessment or, if the forfeiture is contested under par. (d), within
10 10 days after receipt of the final decision, unless the final decision is appealed and
11 the decision is in favor of the appellant. The department shall remit all forfeitures
12 paid to the ~~state treasurer~~ secretary of administration for deposit in the school fund.

13 **SECTION 112.** 50.98 (5) of the statutes is amended to read:

14 50.98 (5) All forfeitures shall be paid to the department within 10 days after
15 receipt of notice of assessment or, if the forfeiture is contested under sub. (4), within
16 10 days after receipt of the final decision after exhaustion of administrative review,
17 unless the final decision is appealed and the order is stayed by court order under the
18 same terms and conditions as found in s. 50.03 (11). The department shall remit all
19 forfeitures paid to the ~~state treasurer~~ secretary of administration for deposit in the
20 school fund.

21 **SECTION 113.** 59.25 (3) (f) 1. of the statutes is amended to read:

22 59.25 (3) (f) 1. Except as provided in subd. 2., transmit to the ~~state treasurer~~
23 secretary of administration at the time required by law to pay the state taxes a
24 particular statement, certified by the county treasurer's personal signature affixed
25 or attached thereto, of all moneys received by him or her during the preceding year

1 and which are payable to the ~~state treasurer~~ secretary of administration for licenses,
2 fines, penalties, or on any other account, and at the same time pay to the ~~state~~
3 ~~treasurer~~ secretary of administration the amount thereof after deducting the legal
4 fees.

5 **SECTION 114.** 59.25 (3) (f) 2. of the statutes is amended to read:

6 59.25 (3) (f) 2. For all court imposed fines and forfeitures required by law to be
7 deposited in the state treasury, the amounts required by s. 757.05 for the penalty
8 assessment surcharge, the amounts required by s. 165.755 for the crime laboratories
9 and drug law enforcement assessment, the amounts required by s. 167.31 (5) for the
10 weapons assessment, the amounts required by s. 973.045 for the crime victim and
11 witness assistance surcharge, the amounts required by s. 938.34 (8d) for the
12 delinquency victim and witness assistance surcharge, the amounts required by s.
13 973.046 for the deoxyribonucleic acid analysis surcharge, the amounts required by
14 s. 961.41 (5) for the drug abuse program improvement surcharge, the amounts
15 required by s. 100.261 for the consumer protection assessment, the amounts
16 authorized by s. 971.37 (1m) (c) 1. or required by s. 973.055 (1) for the domestic abuse
17 assessment, the amounts required by s. 253.06 (4) (c) for the enforcement assessment
18 under the supplemental food program for women, infants and children, the amounts
19 required by s. 349.04 for the truck driver education assessment, the amounts
20 required by ss. 346.177, 346.495 and 346.65 (4r) for the railroad crossing
21 improvement assessment, the amounts required by s. 346.655 (2) (a) and (b) for the
22 driver improvement surcharge, the amounts required by s. 102.85 (4) for the
23 uninsured employer assessment, the amounts required by s. 299.93 for the
24 environmental assessment, the amounts required by s. 29.983 for the wild animal
25 protection assessment, the amounts required by ss. 29.987 and 169.46 (1) for the

1 natural resources assessment surcharge, the amounts required by s. 29.985 for the
2 fishing shelter removal assessment, the amounts required by s. 350.115 for the
3 snowmobile registration restitution payment, and the amounts required by ss.
4 29.989 and 169.46 (2) for natural resources restitution payments, transmit to the
5 ~~state treasurer~~ secretary of administration a statement of all moneys required by law
6 to be paid on the actions entered during the preceding month on or before the first
7 day of the next succeeding month, certified by the county treasurer's personal
8 signature affixed or attached thereto, and at the same time pay to the ~~state treasurer~~
9 secretary of administration the amount thereof.

10 **SECTION 115.** 59.25 (3) (k) of the statutes is amended to read:

11 59.25 (3) (k) Forward 40% of the state forfeitures, fines, and penalties under
12 ch. 348 to the ~~state treasurer~~ secretary of administration for deposit in the
13 transportation fund under s. 25.40 (1) (ig).

14 **SECTION 116.** 59.25 (3) (L) of the statutes is amended to read:

15 59.25 (3) (L) Forward all money received under s. 66.0114 (3) (c) to the ~~state~~
16 ~~treasurer~~ secretary of administration for deposit in the transportation fund under
17 s. 25.40 (1) (ig).

18 **SECTION 117.** 59.25 (3) (m) of the statutes is amended to read:

19 59.25 (3) (m) Forward 50% of the fees received under s. 351.07 (1g) to the ~~state~~
20 ~~treasurer~~ secretary of administration for deposit in the transportation fund under
21 s. 25.40 (1) (im).

22 **SECTION 118.** 59.25 (3) (p) of the statutes is amended to read:

23 59.25 (3) (p) Pay to the ~~state treasurer~~ secretary of administration on his or her
24 order the state percentage of fees received from the clerk of the circuit court under
25 s. 59.40 (2) (m) and if any such moneys remain in his or her hands when he or she

1 is required to pay the state percentage of fees, pay such moneys therewith to the state
2 ~~treasurer~~ secretary of administration.

3 SECTION 119. 59.40 (2) (m) of the statutes is amended to read:

4 59.40 (2) (m) Pay monthly to the ~~treasurer~~ secretary of administration for the
5 use of the state the state's percentage of the fees required to be paid on each civil
6 action, criminal action, and special proceeding filed during the preceding month and
7 pay monthly to the ~~treasurer~~ secretary of administration for the use of the state the
8 percentage of court imposed fines and forfeitures required by law to be deposited in
9 the state treasury, the amounts required by s. 757.05 for the penalty assessment
10 surcharge, the amounts required by s. 165.755 for the crime laboratories and drug
11 law enforcement assessment, the amounts required by s. 167.31 (5) for the weapons
12 assessment, the amounts required by s. 973.045 for the crime victim and witness
13 assistance surcharge, the amounts required by s. 938.34 (8d) for the delinquency
14 victim and witness assistance surcharge, the amounts required by s. 973.046 for the
15 deoxyribonucleic acid analysis surcharge, the amounts required by s. 961.41 (5) for
16 the drug abuse program improvement surcharge, the amounts required by s. 100.261
17 for the consumer protection assessment, the amounts authorized by s. 971.37 (1m)
18 (c) 1. or required by s. 973.055 for the domestic abuse assessment surcharge, the
19 amounts required by s. 253.06 (4) (c) for the enforcement assessment under the
20 supplemental food program for women, infants, and children, the amounts required
21 by s. 349.04 for the truck driver education assessment, the amounts required by ss.
22 346.177, 346.495, and 346.65 (4r) for the railroad crossing improvement assessment,
23 the amounts required by s. 346.655 for the driver improvement surcharge, the
24 amounts required by s. 102.85 (4) for the uninsured employer assessment, the
25 amounts required by s. 299.93 for the environmental assessment, the amounts

1 required under s. 29.983 for the wild animal protection assessment, the amounts
2 required under ss. 29.987 (1) (d) and 169.46 (1) (d) for the natural resources
3 assessment surcharge, the amounts required by s. 29.985 for the fishing shelter
4 removal assessment, the amounts required by s. 350.115 for the snowmobile
5 registration restitution payment, and the amounts required under ss. 29.989 (1) (d)
6 and 169.46 (2) (d) for the natural resources restitution payments. The payments
7 shall be made by the 15th day of the month following receipt thereof.

8 **SECTION 120.** 66.0114 (1) (bm) of the statutes is amended to read:

9 66.0114 (1) (bm) The official receiving the penalties shall remit all moneys
10 collected to the treasurer of the city, village, town sanitary district, or public inland
11 lake protection and rehabilitation district in whose behalf the sum was paid, except
12 that all jail assessments shall be remitted to the county treasurer, within 20 days
13 after its receipt by the official. If timely remittance is not made, the treasurer may
14 collect the payment of the officer by action, in the name of the office, and upon the
15 official bond of the officer, with interest at the rate of 12% per year from the date on
16 which it was due. In the case of the penalty assessment imposed by s. 757.05, the
17 crime laboratories and drug law enforcement assessment imposed by s. 165.755, the
18 driver improvement surcharge imposed by s. 346.655 (1), the truck driver education
19 assessment imposed by s. 349.04, any applicable consumer protection assessment
20 imposed by s. 100.261, and any applicable domestic abuse assessment imposed by s.
21 973.055 (1), the treasurer of the city, village, town sanitary district, or public inland
22 lake protection and rehabilitation district shall remit to the ~~state treasurer~~ secretary
23 of administration the amount required by law to be paid on the actions entered
24 during the preceding month on or before the first day of the next succeeding month.
25 The governing body of the city, village, town sanitary district, or public inland lake

1 protection and rehabilitation district shall by ordinance designate the official to
2 receive the penalties and the terms under which the official qualifies.

3 **SECTION 121.** 66.0114 (3) (c) of the statutes is amended to read:

4 66.0114 (3) (c) The entire amount in excess of \$150 of any forfeiture imposed
5 for the violation of any traffic regulation in conformity with ch. 348 shall be
6 transmitted to the county treasurer if the violation occurred on an interstate
7 highway, a state trunk highway, or a highway over which the local highway authority
8 does not have primary maintenance responsibility. The county treasurer shall then
9 make payment to the ~~state treasurer~~ secretary of administration as provided in s.
10 59.25 (3) (L).

11 **SECTION 122.** 66.0517 (3) (b) 1. of the statutes is amended to read:

12 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall
13 receive compensation for the destruction of noxious weeds as determined by the town
14 board, village board, or city council upon presenting to the proper treasurer the
15 account for noxious weed destruction, verified by oath and approved by the
16 appointing officer. The account shall specify by separate items the amount
17 chargeable to each piece of land, describing the land, and shall, after being paid by
18 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the
19 amount chargeable to each tract of land in the next tax roll in a column headed "For
20 the Destruction of Weeds", as a tax on the lands upon which the weeds were
21 destroyed. The tax shall be collected under ch. 74, except in case of lands which are
22 exempt from taxation, railroad lands, or other lands for which taxes are not collected
23 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax
24 under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case
25 of railroad lands or other lands for which taxes are not collected under ch. 74, the

1 amount chargeable against these lands shall be certified by the town, village, or city
2 clerk to the ~~state treasurer~~ secretary of administration who shall add the amount
3 designated to the sum due from the company owning, occupying, or controlling the
4 lands specified. The ~~state treasurer~~ secretary of administration shall collect the
5 amount chargeable as prescribed in subch. I of ch. 76 and return the amount collected
6 to the town, city, or village from which the certification was received.

7 **SECTION 123.** 69.22 (1) (c) of the statutes is amended to read:

8 69.22 (1) (c) Twelve dollars for issuing an uncertified copy of a birth certificate
9 or a certified copy of a birth certificate, \$7 of which shall be forwarded to the ~~state~~
10 ~~treasurer~~ secretary of administration as provided in sub. (1m) and credited to the
11 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
12 certified or uncertified copy of the same birth certificate issued at the same time.

13 **SECTION 124.** 69.22 (1m) of the statutes is amended to read:

14 69.22 (1m) The state registrar and any local registrar acting under this
15 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
16 is charged that is issued during a calendar quarter, forward to the ~~state treasurer~~
17 secretary of administration for deposit in the appropriations under s. 20.433 (1) (g)
18 and (h) the amounts specified in sub. (1) (c) by the 15th day of the first month
19 following the end of the calendar quarter.

20 **SECTION 125.** 70.385 of the statutes is amended to read:

21 **70.385 Collection of the tax.** All taxes as evidenced by the report under s.
22 70.38 (1) are due and payable to the department on or before June 15, and shall be
23 deposited by the department with the ~~state treasurer~~ secretary of administration.

24 **SECTION 126.** 70.39 (4) (b) of the statutes is amended to read:

1 70.39 (4) (b) The clerk of circuit court shall enter the warrant as a delinquent
2 income or franchise tax warrant as required under s. 806.11. The clerk of circuit
3 court shall accept, file, and enter the warrant without prepayment of any fee, but
4 shall submit a statement of the proper fees within 30 days to the department of
5 revenue. ~~The fees shall be paid by the state treasurer upon~~ Upon audit by the
6 department of administration on the certificate of the secretary of revenue, the
7 secretary of administration shall pay the fees and the fees shall be charged to the
8 proper appropriation for the department of revenue.

9 **SECTION 127.** 71.10 (5) (h) (intro.) of the statutes is amended to read:

10 71.10 (5) (h) *Certification of amounts.* (intro.) Annually, on or before September
11 15, the secretary of revenue shall certify to the department of natural resources, and
12 the department of administration ~~and the state treasurer:~~

13 **SECTION 128.** 71.10 (5e) (h) (intro.) of the statutes is amended to read:

14 71.10 (5e) (h) *Certification of amounts.* (intro.) Annually, on or before
15 September 15, the secretary of revenue shall certify to the district board under
16 subch. IV of ch. 229, and the department of administration ~~and the state treasurer:~~

17 **SECTION 129.** 71.30 (10) (h) (intro.) of the statutes is amended to read:

18 71.30 (10) (h) *Certification of amounts.* (intro.) Annually, on or before
19 September 15, the secretary of revenue shall certify to the department of natural
20 resources, and the department of administration ~~and the state treasurer:~~

21 **SECTION 130.** 71.74 (13) (a) of the statutes is amended to read:

22 71.74 (13) (a) If the tax is increased the department shall proceed to collect the
23 additional tax in the same manner as other income or franchise taxes are collected.
24 If the income or franchise taxes are decreased upon direction of the department the
25 ~~state treasurer~~ secretary of administration shall refund to the taxpayer such part of

1 the overpayment as was actually paid in cash, and the certification of the
2 overpayment by the department shall be sufficient authorization to the ~~treasurer~~
3 secretary of administration for the refunding of the overpayment. No refund of
4 income or franchise tax shall be made by the ~~treasurer~~ secretary of administration
5 unless the refund is so certified. The part of the overpayment paid to the county and
6 the local taxation district shall be deducted by the ~~state treasurer~~ secretary of
7 administration in the ~~treasurer's~~ secretary's next settlement with the county and
8 local treasurer.

9 **SECTION 131.** 71.74 (13) (b) of the statutes is amended to read:

10 71.74 (13) (b) No action or proceeding whatsoever shall be brought against the
11 state or the ~~treasurer thereof~~ secretary of administration for the recovery, refund, or
12 credit of any income or surtaxes; except in case the ~~state treasurer~~ secretary of
13 administration shall neglect or refuse for a period of 60 days to refund any
14 overpayment of any income or surtaxes certified, the taxpayer may maintain an
15 action to collect the overpayment against the ~~treasurer~~ secretary of administration
16 so neglecting or refusing to refund such overpayment, without filing a claim for
17 refund with ~~such treasurer~~ the secretary of administration, provided that such
18 action shall be commenced within one year after the certification of such
19 overpayment.

20 **SECTION 132.** 71.74 (14) of the statutes is amended to read:

21 71.74 (14) ADDITIONAL REMEDY TO COLLECT TAX. The department may also
22 proceed under s. 71.91 (5) for the collection of any additional assessment of income
23 or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and
24 before the same shall have become delinquent, when it has reasonable grounds to
25 believe that the collection of such additional assessment will be jeopardized by delay.

1 In such cases notice of the intention to so proceed shall be given by registered mail
2 to the taxpayer, and the warrant of the department shall not issue if the taxpayer
3 within 10 days after such notice furnishes a bond in such amount, not exceeding
4 double the amount of the tax, and with such sureties as the department shall
5 approve, conditioned upon the payment of so much of the additional taxes as shall
6 finally be determined to be due, together with interest thereon as provided by s. 71.82
7 (1) (a). Nothing in this subsection shall affect the review of additional assessments
8 provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and any amounts
9 collected under this subsection shall be deposited with the ~~state treasurer~~ secretary
10 of administration and disbursed after final determination of the taxes as are
11 amounts deposited under s. 71.90 (2).

12 **SECTION 133.** 71.80 (1) (e) of the statutes is amended to read:

13 71.80 (1) (e) Representatives of the department directed by it to accept
14 payment of income or franchise taxes shall file bonds with the ~~state treasurer~~
15 secretary of administration in such amount and with such sureties as the state
16 treasurer shall direct and approve.

17 **SECTION 134.** 71.80 (16) (b) of the statutes is amended to read:

18 71.80 (16) (b) A construction contractor required to file a surety bond under par.
19 (a) may, in lieu of such requirement, but subject to approval by the department,
20 deposit with the ~~state treasurer~~ secretary of administration an amount of cash equal
21 to the face of the bond that would otherwise be required. If an offer to deposit is made,
22 the department shall issue a certificate to the ~~state treasurer~~ secretary of
23 administration authorizing said ~~treasurer~~ secretary to accept payment of such
24 moneys and to give his or her receipt therefor. A copy of such certificate shall be
25 mailed to the contractor who shall, within the time fixed by the department, pay such

1 amount to ~~said treasurer~~ the secretary of administration. A copy of the receipt of the
2 ~~state treasurer~~ secretary of administration shall be filed with the department. Upon
3 final determination by the department of such contractor's liability for state income
4 or franchise taxes, required unemployment insurance contributions, sales and use
5 taxes, and income taxes withheld from wages of employees, interest and penalties,
6 by reason of such contract or contracts, the department shall certify to the ~~state~~
7 ~~treasurer~~ secretary of administration the amount of taxes, penalties, and interest as
8 finally determined, shall instruct the ~~treasurer~~ secretary of administration as to the
9 proper distribution of such amount, and shall state the amount, if any, to be refunded
10 to such contractor. The ~~state treasurer~~ secretary of administration shall make the
11 payments directed by such certificate within 30 days after receipt thereof. Amounts
12 refunded to the contractor shall be without interest.

13 **SECTION 135.** 71.80 (17) of the statutes is amended to read:

14 71.80 (17) TAX RECEIPTS TRANSMITTED TO ~~STATE TREASURER~~ THE SECRETARY OF
15 ADMINISTRATION. Within 15 days after receipt of any income or franchise tax
16 payments, the department shall transmit the same to the ~~state treasurer~~ secretary
17 of administration.

18 **SECTION 136.** 71.90 (2) of the statutes is amended to read:

19 71.90 (2) DEPOSIT WITH THE ~~STATE TREASURER~~ SECRETARY OF ADMINISTRATION. At
20 any time while the petition is pending before the tax appeals commission or an
21 appeal in regard to that petition is pending in a court, the taxpayer may offer to
22 deposit the entire amount of the additional taxes, together with interest, with the
23 ~~state treasurer~~ secretary of administration. If an offer to deposit is made, the
24 department of revenue shall issue a certificate to the ~~state treasurer~~ secretary of
25 administration authorizing the ~~treasurer~~ secretary to accept payment of such taxes

1 together with interest to the first day of the succeeding month and to give a receipt.
2 A copy of the certificate shall be mailed to the taxpayer who shall pay the taxes and
3 interest to the ~~treasurer~~ secretary of administration within 30 days. A copy of the
4 receipt of the ~~state treasurer~~ secretary of administration shall be filed with the
5 department. The department shall, upon final determination of the appeal, certify
6 to the ~~state treasurer~~ secretary of administration the amount of the taxes as finally
7 determined and direct the ~~state treasurer~~ secretary of administration to refund to
8 the appellant any portion of such payment which has been found to have been
9 improperly assessed, including interest. The ~~state treasurer~~ secretary of
10 administration shall make the refunds directed by the certificate within 30 days
11 after receipt. Taxes paid to the ~~state treasurer~~ secretary of administration under this
12 subsection shall be subject to the interest provided by ss. 71.82 and 71.91 (1) (c) only
13 to the extent of the interest accrued on the taxes prior to the first day of the month
14 succeeding the application for hearing. Any portion of the amount deposited with the
15 ~~state treasurer~~ secretary of administration which is refunded to the taxpayer shall
16 bear interest at the rate of 9% per year during the time that the funds are on deposit.

17 **SECTION 137.** 71.91 (5) (h) of the statutes is amended to read:

18 71.91 (5) (h) All fees and compensation of officials or other persons performing
19 any act or functions required in carrying out this subchapter, except such as are by
20 this subchapter to be paid to such officials or persons by the taxpayer, shall, upon
21 presentation to the department of revenue of an itemized and verified statement of
22 the amount due, be paid by ~~the state treasurer~~, upon audit by the department of
23 administration on the certificate of the secretary of revenue, by the secretary of
24 administration and charged to the proper appropriation for the department of

1 revenue. No public official shall be entitled to demand prepayment of any fee for the
2 performance of any official act required in carrying out this subchapter.

3 **SECTION 138.** 71.91 (7) (e) of the statutes is amended to read:

4 71.91 (7) (e) Paragraphs (b) to (d) shall apply in any case in which the employer
5 is the United States or any instrumentality thereof or this state or any municipality
6 or other subordinate unit thereof except those provisions imposing a liability on the
7 employer for failure to withhold or remit. But an amount equal to any amount
8 withheld by any municipality or other subordinate unit of this state under this
9 subsection and not remitted to the department as required by this subsection shall
10 be retained by the ~~state treasurer~~ secretary of administration from funds otherwise
11 payable to any such municipality or subordinate unit, and transmitted instead to the
12 department, upon certification by the secretary of revenue.

13 **SECTION 139.** 72.24 of the statutes is amended to read:

14 **72.24 Refunding.** Whenever any amount has been paid in excess of the tax
15 determined, the ~~state treasurer~~ secretary of administration, upon certification by
16 the department or circuit court, shall refund the excess to the payor or other person
17 entitled thereto.

18 **SECTION 140.** 73.03 (6) of the statutes is amended to read:

19 73.03 (6) In its discretion to inspect and examine or cause an inspection and
20 examination of the records of any town, city, village, or county officer whenever such
21 officer shall have failed or neglected to return properly the information as required
22 by sub. (5), within the time set by the department of revenue. Upon the completion
23 of such inspection and examination the department of revenue shall transmit to the
24 clerk of the town, city, village, or county a statement of the expenses incurred by the
25 department of revenue to secure the necessary information. Duplicates of such

1 statements shall be filed in the office of the ~~department~~ secretary of administration
2 ~~and state treasurer~~. Within 60 days after the receipt of the above statement, the
3 same shall be audited, as other claims of towns, cities, villages, and counties are
4 audited, and shall be paid into the state treasury, in default of which the same shall
5 become a special charge against such town, city, village, or county and be included
6 in the next apportionment or certification of state taxes and charges, and collected
7 with interest at the rate of 10% per year from the date such statements were certified
8 by the department, as other special charges are certified and collected.

9 **SECTION 141.** 73.10 (6) of the statutes is amended to read:

10 73.10 (6) The department may establish a scale of charges for audits,
11 inspections, and other services rendered by the department in connection with
12 financial records or procedures of towns, villages, cities, counties, and all other local
13 public bodies, boards, commissions, departments, or agencies. Upon the completion
14 of such work or, at the department's discretion, during work in progress, the
15 department shall transmit to the clerk of the town, village, city, county, or other local
16 public body, board, commission, department, or agency a statement of such charges.
17 Duplicates of the statements shall be filed in the ~~offices~~ office of the ~~state treasurer~~
18 secretary of administration. Within 60 days after the receipt of the above statement
19 of charges, it shall be audited as other claims against towns, villages, cities, counties,
20 and other local public bodies, boards, commissions, departments, or agencies are
21 audited, and it shall be paid into the state treasury and credited to the appropriation
22 under s. 20.566 (2) (gi). Past due accounts of towns, villages, cities, counties, and all
23 other local public bodies, boards, commissions, departments, or agencies shall be
24 certified on or before the 4th Monday of August of each year and included in the next
25 apportionment of state special charges to local units of government.

1 **SECTION 142.** 74.25 (1) (a) 5. of the statutes is amended to read:

2 74.25 (1) (a) 5. Pay to the ~~state treasurer~~ secretary of administration all
3 collections of occupational taxes on mink farms, 30% of collections of occupational
4 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
5 docks.

6 **SECTION 143.** 74.27 of the statutes is amended to read:

7 **74.27 March settlement between counties and the state.** On or before
8 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of
9 administration the state's proportionate shares of taxes under ss. 74.23 (1) (b) and
10 74.25 (1) (b) 1. and 2.

11 **SECTION 144.** 74.30 (1) (e) of the statutes is amended to read:

12 74.30 (1) (e) Pay to the ~~state treasurer~~ secretary of administration all
13 collections of occupational taxes on mink farms, 30% of collections of occupational
14 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
15 docks.

16 **SECTION 145.** 74.30 (1m) of the statutes is amended to read:

17 **74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before
18 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of
19 administration the state's proportionate shares of taxes under sub. (1) (i) and (j).

20 **SECTION 146.** 76.13 (2) of the statutes is amended to read:

21 76.13 (2) Every tax roll upon completion shall be delivered to the ~~state~~
22 ~~treasurer and a copy of the tax roll filed with the~~ secretary of administration. The
23 department shall notify, by certified mail, all companies listed on the tax roll of the
24 amount of tax due, which shall be paid to the department. The payment dates
25 provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any

1 company may, if the company has brought an action in the Dane County circuit court
2 under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time
3 prior to the date upon which the appeal becomes final, but any part of the tax
4 ultimately required to be paid shall bear interest from the original due date to the
5 date the appeal became final at the rate of 12% per year and at 1.5% per month
6 thereafter until paid. The taxes extended against any company after the same
7 become due, with interest, shall be a lien upon all the property of the company prior
8 to all other liens, claims, and demands whatsoever, except as provided in ss. 292.31
9 (8) (i) and 292.81, which lien may be enforced in an action in the name of the state
10 in any court of competent jurisdiction against the property of the company within the
11 state as an entirety.

12 SECTION 147. 76.13 (3) of the statutes is amended to read:

13 76.13 (3) If the Dane County circuit court, after such roll is delivered to the
14 ~~state treasurer~~ secretary of administration, increases or decreases the assessment
15 of any company, the department shall immediately redetermine the tax of the
16 company on the basis of the revised assessment, and shall certify and deliver the
17 revised assessment to the ~~state treasurer~~ secretary of administration as a revision
18 of the tax roll. If the amount of tax upon the assessment as determined by the court
19 is less than the amount paid by the company, the ~~excess shall be refunded~~ secretary
20 of administration shall refund the excess to the company with interest at the rate of
21 9% per year ~~upon the certification of the redetermined tax and for that purpose the~~
22 ~~secretary of administration, upon the certification and delivery of the revised tax roll,~~
23 ~~shall draw a warrant upon the state treasurer for the amount to be so refunded.~~ If
24 the amount of the tax upon the assessment as determined by the court is in excess
25 of the amount of the tax as determined by the department, interest shall be paid on

1 the additional amount at the rate of 12% per year from the date of entry of judgment
2 to the date the judgment becomes final, and at 1.5% per month thereafter until paid.

3 **SECTION 148.** 76.15 (2) of the statutes is amended to read:

4 76.15 (2) The power to reassess the property of any company defined in s. 76.02
5 and the general property of the state, and to redetermine the average rate of
6 taxation, may be exercised under sub. (1) as often as may be necessary until the
7 amount of taxes legally due from any such company for any year under ss. 76.01 to
8 76.26 has been finally and definitely determined. Whenever any sum or part thereof,
9 levied upon any property subject to taxation under ss. 76.01 to 76.26 so set aside has
10 been paid and not refunded, the payment so made shall be applied upon the
11 reassessment upon the property, and the reassessment of taxes to that extent shall
12 be deemed to be satisfied. When the tax roll on the reassessment is completed and
13 delivered to the ~~state treasurer~~ secretary of administration, the department shall
14 immediately notify by certified mail each of the several companies taxed to pay the
15 amount of the taxes extended on the tax roll within 30 days.

16 **SECTION 149.** 76.22 (3) of the statutes is amended to read:

17 76.22 (3) The ~~state treasurer~~ secretary of administration for and in the name
18 of the state may bid at the sale and the state may become the purchaser of the
19 property of any such company under a judgment for its sale for taxes, interest, and
20 costs.

21 **SECTION 150.** 76.24 (1) of the statutes is amended to read:

22 76.24 (1) All taxes collected from companies defined in s. 76.02 under this
23 subchapter shall be transmitted by the department to the ~~state treasurer~~ secretary
24 of administration and become a part of the general fund for the use of the state,

1 except that taxes paid into the state treasury by any air carrier or railroad company
2 shall be deposited in the transportation fund.

3 **SECTION 151.** 76.28 (4) (b) of the statutes is amended to read:

4 76.28 (4) (b) In the case of overpayments of license fees by any light, heat and
5 power company under par. (a), the department shall certify the overpayments to the
6 department of administration, which shall audit the amount of the overpayments
7 and the ~~state treasurer~~ secretary of administration shall pay the amounts
8 determined by means of the audit. All refunds of license fees under this subsection
9 shall bear interest at the annual rate of 9% from the date of the original payment to
10 the date when the refund is made. The time for making additional levies of license
11 fees or claims for refunds of excess license fees paid, in respect to any year, shall be
12 limited to 4 years after the time the report for such year was filed.

13 **SECTION 152.** 76.39 (4) (d) of the statutes is amended to read:

14 76.39 (4) (d) All refunds shall be certified by the department to the department
15 of administration which shall audit the amount of the refunds and the ~~state~~
16 ~~treasurer~~ secretary of administration shall pay the amount, together with interest
17 at the rate of 9% per year from the date payment was made. All additional taxes shall
18 bear interest at the rate of 12% per year from the time they should have been paid
19 to the date upon which the additional taxes shall become delinquent if unpaid.

20 **SECTION 153.** 76.48 (3) of the statutes is amended to read:

21 76.48 (3) On or before May 1 in each year, the department of revenue shall
22 compute and assess the license fees provided for in sub. (1r) and certify the amounts
23 due to the ~~state treasurer and file a duplicate thereof with the department~~ secretary
24 of administration. The department shall notify each electric cooperative of the
25 amount of the license fees so assessed. The fees shall become delinquent if not paid

1 when due and when delinquent shall be subject to interest at the rate of 1.5% per
2 month on the amount of license fee until paid. The interest shall be collected by the
3 department and, upon collection, forwarded to the ~~state treasurer~~ secretary of
4 administration and retained by the state. The payment dates provided for in sub.
5 (3a) shall apply.

6 **SECTION 154.** 76.48 (5) of the statutes is amended to read:

7 76.48 (5) Additional assessments may be made, if notice of such assessment is
8 given, within 4 years of the date the annual return was filed, but if no return was
9 filed, or if the return filed was incorrect and was filed with intent to defeat or evade
10 the tax, an additional assessment may be made at any time upon the discovery of
11 gross revenues by the department. Refunds may be made if a claim for the refund
12 is filed in writing with the department within 4 years of the date the annual return
13 was filed. Refunds shall bear interest at the rate of 9% per year and shall be certified
14 by the department to the secretary of administration who shall audit the amounts
15 of such overpayments and ~~the state treasurer~~ shall pay the amount audited.
16 Additional assessments shall bear interest at the rate of 12% per year from the time
17 they should have been paid to the date upon which they shall become delinquent if
18 unpaid.

19 **SECTION 155.** 77.59 (7) of the statutes is amended to read:

20 77.59 (7) If the department believes that the collection of any tax imposed by
21 this subchapter will be jeopardized by delay, it shall notify the person determined to
22 owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount
23 determined to be owing, including penalties and interest. Such notice shall be by
24 certified or registered mail or by personal service and the warrant of the department
25 shall not issue if the person, within 10 days after such notice furnishes a bond in such

1 amount not exceeding double the amount determined to be owing and with such
2 sureties as the department approves, conditioned upon the payment of so much of
3 the taxes, interest, and penalties as shall finally be determined to be due. Nothing
4 in this subsection shall affect the review of determinations of tax as provided in this
5 subchapter and any amounts collected under this subsection shall be deposited with
6 the ~~state treasurer~~ secretary of administration and disbursed after final
7 determination of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90
8 (2).

9 **SECTION 156.** 84.11 (4) of the statutes is amended to read:

10 84.11 (4) FINDING, DETERMINATION, AND ORDER. After such hearing the
11 department shall make such investigation as it considers necessary in order to make
12 a decision in the matter. If the department finds that the construction is necessary
13 it shall determine the location of the project and whether the project is eligible for
14 construction under this section. The department shall also determine the character
15 and kind of bridge most suitable for such location and estimate separately the cost
16 of the bridge portion and the entire project. The department shall make its finding,
17 determination, and order, in writing, and file a certified copy thereof with the clerk
18 of each county, city, village, and town in which any portion of the bridge project will
19 be located and also with the secretary of state and the ~~state treasurer~~ secretary of
20 administration. The determination of the location of the project made by the
21 department and set forth in its finding, determination, and order, shall be conclusive
22 as to such location and shall constitute full authority for laying out new streets or
23 highways or for any relocations of highways made necessary for the construction of
24 the project and for acquirement of any lands necessary for such streets or highways,
25 relocation or construction. The estimate of cost made by the department shall be

1 conclusive insofar as cost may determine eligibility of construction under this
2 section.

3 **SECTION 157.** 84.12 (4) of the statutes is amended to read:

4 84.12 (4) FINDING, DETERMINATION, AND ORDER. If the department finds that the
5 construction is necessary, and that provision has been made or will be made by the
6 adjoining state or its subdivisions to bear its or their portions of the cost of the project,
7 the department, in cooperation with the state highway department of the adjoining
8 state, shall determine the location thereof, the character and kind of bridge and other
9 construction most suitable at such location, estimate the cost of the project, and
10 determine the respective portions of the estimated cost to be paid by each state and
11 its subdivisions. In the case of projects eligible to construction under sub. (1) (a) the
12 department shall further determine the respective portions of the cost to be paid by
13 this state and by its subdivisions which are required to pay portions of the cost. The
14 department, after such hearing, investigation, and negotiations, shall make its
15 finding, determination, and order in writing and file a certified copy thereof with the
16 clerk of each county, city, village, or town in this state in which any part of the bridge
17 project will be located, with the secretary of state, and the ~~state treasurer~~ secretary
18 of administration and with the state highway department of the adjoining state. The
19 determination of the location set forth in the finding, determination, and order of the
20 department shall be conclusive as to such location and shall constitute full authority
21 for laying out new streets or highways or for any relocations of the highways made
22 necessary for the construction of the project and for acquiring lands necessary for
23 such streets or highways, relocation or construction.

24 **SECTION 158.** 85.14 (1) (b) of the statutes is amended to read:

1 85.14 (1) (b) Except for charges associated with a contract under par. (c), the
2 department shall pay to the ~~state treasurer~~ secretary of administration the amount
3 of charges associated with the use of credit cards under par. (a) that are assessed to
4 the department.

5 **SECTION 159.** 85.14 (2) of the statutes is amended to read:

6 85.14 (2) The department shall certify to the ~~state treasurer~~ secretary of
7 administration the amount of charges associated with the use of credit cards that is
8 assessed to the department on deposits accepted under s. 345.26 (3) (a) by state
9 traffic patrol officers and state motor vehicle inspectors, and the ~~state treasurer~~
10 secretary of administration shall pay the charges from moneys under s. 59.25 (3) (j)
11 and (k) that are reserved for payment of the charges under s. 14.58 (21) ~~161401(15)~~. ✓

12 **SECTION 160.** 87.07 (4) of the statutes is amended to read:

13 87.07 (4) BENEFITS AND COSTS DECISIVE. If the aggregate of the amounts
14 collectible, as thus found by the department, exceeds the estimated cost of
15 construction of the improvement, the department shall order that the work of
16 constructing such improvement proceed. If such aggregate amount collectible is less
17 than the estimated cost of such improvement, the department shall enter an order
18 dismissing the petition, unless the difference between said aggregate amounts be
19 deposited in cash with the ~~state treasurer~~ secretary of administration within one
20 year. Such deposit may be made by any person or any public or private corporation.
21 Upon the making of such deposit, the department shall enter a further order that the
22 work of constructing the improvement proceed.

23 **SECTION 161.** 87.11 (2) of the statutes is amended to read:

24 87.11 (2) But should the total cost, as ascertained and certified by the flood
25 control board after the letting of the contracts, in the manner hereinabove set forth,

20.907⁵(5)(e)

12e

1 exceed the total amount found by the department to be collectible under s. 87.09, all
2 contracts for the construction of the work shall be null and void. At the expiration
3 of one year after such certification, any moneys held by the ~~state treasurer~~ secretary
4 of administration on account of the project shall be refunded to the persons by whom
5 they were paid to ~~such treasurer~~ the secretary of administration; and funds in the
6 hands of the flood control board shall be refunded to the public corporation by which
7 they were paid to such board; any funds held by any town, village, or city, having been
8 collected by special assessments against property benefited, shall be refunded to the
9 owners of such property; any funds raised by any public corporation by the issuance
10 of bonds on account of such proposed improvements shall constitute a fund for the
11 retirement or payment of such bonds; and any fund held by any public corporation,
12 having been raised otherwise than by special assessments or bond issues, shall be
13 available for the general purposes of such public corporation. Provided, however,
14 that if within one year after the last mentioned certification of the flood control board
15 there shall be deposited with the treasurer of said board a sum equal to the difference
16 between the aggregate cost of constructing the improvement as estimated by the
17 department and the aggregate cost thereof as determined and certified by the flood
18 control board after the letting of the contracts, said board shall proceed to relet the
19 contracts for the construction of the improvement and to complete the same unless
20 the aggregate of such new contract prices, together with the department's estimate
21 of the cost of acquiring lands and of overhead expenses and of the first 18 months'
22 operation and maintenance, shall again exceed the amount found by the department
23 to be collectible under s. 87.09. The deposit herein referred to may be made by any
24 person or any public or private corporation.

25 **SECTION 162.** 87.13 of the statutes is amended to read: