

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

2 59.25 (3) (f) 1. Except as provided in subd. 2., transmit to the ~~state treasurer~~
3 secretary of administration at the time required by law to pay the state taxes a
4 particular statement, certified by the county treasurer's personal signature affixed
5 or attached thereto, of all moneys received by him or her during the preceding year
6 and which are payable to the ~~state treasurer~~ secretary of administration for licenses,
7 fines, penalties, or on any other account, and at the same time pay to the ~~state~~
8 ~~treasurer~~ secretary of administration the amount thereof after deducting the legal
9 fees.

History: 1995 a. 201 ss. 266, 267, 269, 270, 284; 1995 a. 225 ss. 151 to 153; 1995 a. 227 s. 202; 1995 a. 269 s. 2; 1995 a. 408 s. 1; 1995 a. 448 s. 60; 1997 a. 27, 35, 135, 211, 237, 248; 1999 a. 9, 32, 74; 1999 a. 150 s. 672.

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

11 59.25 (3) (f) 2. For all court imposed fines and forfeitures required by law to be
12 deposited in the state treasury, the amounts required by s. 757.05 for the penalty
13 assessment surcharge, the amounts required by s. 165.755 for the crime laboratories
14 and drug law enforcement assessment, the amounts required by s. 167.31 (5) for the
15 weapons assessment, the amounts required by s. 973.045 for the crime victim and
16 witness assistance surcharge, the amounts required by s. 938.34 (8d) for the
17 delinquency victim and witness assistance surcharge, the amounts required by s.
18 973.046 for the deoxyribonucleic acid analysis surcharge, the amounts required by
19 s. 961.41 (5) for the drug abuse program improvement surcharge, the amounts
20 required by s. 100.261 for the consumer information assessment, the amounts
21 authorized by s. 971.37 (1m) (c) 1. or required by s. 973.055 (1) for the domestic abuse
22 assessment, the amounts required by s. 253.06 (4) (c) for the enforcement assessment
23 under the supplemental food program for women, infants and children, the amounts
24 required by ss. 346.177, 346.495 and 346.65 (4r) for the railroad crossing

1 improvement assessment, the amounts required by s. 346.655 (2) (a) and (b) for the
 2 driver improvement surcharge, the amounts required by s. 102.85 (4) for the
 3 uninsured employer assessment, the amounts required by s. 299.93 for the
 4 environmental assessment, the amounts required by s. 29.983 for the wild animal
 5 protection assessment, the amounts required by s. 29.987 for the natural resources
 6 assessment surcharge, the amounts required by s. 29.985 for the fishing shelter
 7 removal assessment, the amounts required by s. 350.115 for the snowmobile
 8 registration restitution payment and the amounts required by s. 29.989 for natural
 9 resources restitution payments, transmit to the ~~state treasurer~~ secretary of
 10 administration a statement of all moneys required by law to be paid on the actions
 11 entered during the preceding month on or before the first day of the next succeeding
 12 month, certified by the county treasurer's personal signature affixed or attached
 13 thereto, and at the same time pay to the state treasurer the amount thereof.

History: 1995 a. 201 ss. 266, 267, 269, 270, 284; 1995 a. 225 ss. 151 to 153; 1995 a. 227 s. 202; 1995 a. 269 s. 2; 1995 a. 408 s. 1; 1995 a. 448 s. 60; 1997 a. 27, 35, 135, 211, 237, 248; 1999 a. 9, 32, 74; 1999 a. 150 s. 672.

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

15 59.25 (3) (k) Forward 40% of the state forfeitures, fines and penalties under ch.
 16 348 to the ~~state treasurer~~ secretary of administration for deposit in the
 17 transportation fund under s. 25.40 (1) (ig).

History: 1995 a. 201 ss. 266, 267, 269, 270, 284; 1995 a. 225 ss. 151 to 153; 1995 a. 227 s. 202; 1995 a. 269 s. 2; 1995 a. 408 s. 1; 1995 a. 448 s. 60; 1997 a. 27, 35, 135, 211, 237, 248; 1999 a. 9, 32, 74; 1999 a. 150 s. 672.

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

19 59.25 (3) (L) Forward all money received under s. ~~66.0317 (3) (c)~~ (s. 66.0114 (3)
 20 (c)) to the ~~state treasurer~~ secretary of administration for deposit in the
 21 transportation fund under s. 25.40 (1) (ig).

NOTE/NOTE: The cross-reference to s. 66.0317 (3) (c) was changed pursuant to 1999 Wis. Act 150, section 672, which incorrectly indicated that s. 66.12 (3) (c) was to be changed to s. 66.0317 (3) (c). Section 66.12 was renumbered to s. 66.0114 by Act 150, as shown here. Corrective legislation is pending. NOTE:

History: 1995 a. 201 ss. 266, 267, 269, 270, 284; 1995 a. 225 ss. 151 to 153; 1995 a. 227 s. 202; 1995 a. 269 s. 2; 1995 a. 408 s. 1; 1995 a. 448 s. 60; 1997 a. 27, 35, 135, 211, 237, 248; 1999 a. 9, 32, 74; 1999 a. 150 s. 672.

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

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

History: 1995 a. 201 ss. 266, 267, 269, 270, 284; 1995 a. 225 ss. 151 to 153; 1995 a. 227 s. 202; 1995 a. 269 s. 2; 1995 a. 408 s. 1; 1995 a. 448 s. 60; 1997 a. 27, 35, 135, 211, 237, 248; 1999 a. 9, 32, 74; 1999 a. 150 s. 672.

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

5 59.25 (3) (p) Pay to the ~~state treasurer~~ secretary of administration on his or her
6 order the state percentage of fees received from the clerk of the circuit court under
7 s. 59.40 (2) (m) and if any such moneys remain in his or her hands when he or she
8 is required to pay the state percentage of fees, pay such moneys therewith to the ~~state~~
9 ~~treasurer~~ secretary of administration.

History: 1995 a. 201 ss. 266, 267, 269, 270, 284; 1995 a. 225 ss. 151 to 153; 1995 a. 227 s. 202; 1995 a. 269 s. 2; 1995 a. 408 s. 1; 1995 a. 448 s. 60; 1997 a. 27, 35, 135, 211, 237, 248; 1999 a. 9, 32, 74; 1999 a. 150 s. 672.

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

11 59.40 (2) (m) Pay monthly to the ~~treasurer~~ secretary of administration for the
12 use of the state the state's percentage of the fees required to be paid on each civil
13 action, criminal action and special proceeding filed during the preceding month and
14 pay monthly to the ~~treasurer~~ secretary of administration for the use of the state the
15 percentage of court imposed fines and forfeitures required by law to be deposited in
16 the state treasury, the amounts required by s. 757.05 for the penalty assessment
17 surcharge, the amounts required by s. 165.755 for the crime laboratories and drug
18 law enforcement assessment, the amounts required by s. 167.31 (5) for the weapons
19 assessment, the amounts required by s. 973.045 for the crime victim and witness
20 assistance surcharge, the amounts required by s. 938.34 (8d) for the delinquency
21 victim and witness assistance surcharge, the amounts required by s. 973.046 for the
22 deoxyribonucleic acid analysis surcharge, the amounts required by s. 961.41 (5) for
23 the drug abuse program improvement surcharge, the amounts required by s. 100.261

1 for the consumer information assessment, the amounts authorized by s. 971.37 (1m)
2 (c) 1. or required by s. 973.055 for the domestic abuse assessment surcharge, the
3 amounts required by s. 253.06 (4) (c) for the enforcement assessment under the
4 supplemental food program for women, infants and children, the amounts required
5 by ss. 346.177, 346.495 and 346.65 (4r) for the railroad crossing improvement
6 assessment, the amounts required by s. 346.655 for the driver improvement
7 surcharge, the amounts required by s. 102.85 (4) for the uninsured employer
8 assessment, the amounts required by s. 299.93 for the environmental assessment,
9 the amounts required under s. 29.983 for the wild animal protection assessment, the
10 amounts required under s. 29.987 (1) (d) for the natural resources assessment
11 surcharge, the amounts required by s. 29.985 for the fishing shelter removal
12 assessment, the amounts required by s. 350.115 for the snowmobile registration
13 restitution payment and the amounts required under s. 29.989 (1) (d) for the natural
14 resources restitution payments. The payments shall be made by the 15th day of the
15 month following receipt thereof.

History: 1995 a. 27 ss. 3290, 3291; 1995 a. 201 ss. 311 to 318, 320 to 322, 325; 1995 a. 224 ss. 11 to 13; 1995 a. 227 s. 203; 1995 a. 279 s. 8; 1995 a. 404 s. 185; 1995 a. 438; 1995 a. 448 s. 61; Sup. Ct. Order No. 96-08, 207 Wis. 2d xv (1997); 1997 a. 3, 27; 1997 a. 35 ss. 185, 186; 1997 a. 39, 135, 148, 191, 237, 248, 252; 1999 a. 9, 32; 1999 a. 150 s. 672.

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

17 66.0114 (1) (bm) The official receiving the penalties shall remit all moneys
18 collected to the treasurer of the city, village, town sanitary district or public inland
19 lake protection and rehabilitation district in whose behalf the sum was paid, except
20 that all jail assessments shall be remitted to the county treasurer, within 20 days
21 after its receipt by the official. If timely remittance is not made, the treasurer may
22 collect the payment of the officer by action, in the name of the office, and upon the
23 official bond of the officer, with interest at the rate of 12% per year from the date on
24 which it was due. In the case of the penalty assessment imposed by s. 757.05, the

1 crime laboratories and drug law enforcement assessment imposed by s. 165.755, the
2 driver improvement surcharge imposed by s. 346.655 (1), any applicable consumer
3 information assessment imposed by s. 100.261 and any applicable domestic abuse
4 assessment imposed by s. 973.055 (1), the treasurer of the city, village, town sanitary
5 district or public inland lake protection and rehabilitation district shall remit to the
6 ~~state treasurer~~ secretary of administration the amount required by law to be paid on
7 the actions entered during the preceding month on or before the first day of the next
8 succeeding month. The governing body of the city, village, town sanitary district or
9 public inland lake protection and rehabilitation district shall by ordinance designate
10 the official to receive the penalties and the terms under which the official qualifies.

History: 1971 c. 278; 1973 c. 336; 1975 c. 231; 1977 c. 29, 182, 269, 272, 305, 418, 447, 449; 1979 c. 32 s. 92 (17); 1979 c. 110 s. 60 (13); 1979 c. 331; 1981 c. 20, 317; 1983 a. 418 s. 8; 1987 a. 27, 389; Sup. Ct. Order, 146 Wis. 2d xiii (1988); 1989 a. 107; 1991 a. 39, 40, 189; 1993 a. 16, 167, 246, 491; 1995 a. 201, 349; 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 278 to 283; Stats. 1999 s. 66.0114.

11 **SECTION 121.** 66.0114 (3) (c)¹ of the statutes is amended to read:

12 66.0114 (3) (c) The entire amount in excess of \$150 of any forfeiture imposed
13 for the violation of any traffic regulation in conformity with ch. 348 shall be
14 transmitted to the county treasurer if the violation occurred on an interstate
15 highway, a state trunk highway or a highway over which the local highway authority
16 does not have primary maintenance responsibility. The county treasurer shall then
17 make payment to the ~~state treasurer~~ secretary of administration as provided in s.
18 59.25 (3) (L).

History: 1971 c. 278; 1973 c. 336; 1975 c. 231; 1977 c. 29, 182, 269, 272, 305, 418, 447, 449; 1979 c. 32 s. 92 (17); 1979 c. 110 s. 60 (13); 1979 c. 331; 1981 c. 20, 317; 1983 a. 418 s. 8; 1987 a. 27, 389; Sup. Ct. Order, 146 Wis. 2d xiii (1988); 1989 a. 107; 1991 a. 39, 40, 189; 1993 a. 16, 167, 246, 491; 1995 a. 201, 349; 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 278 to 283; Stats. 1999 s. 66.0114.

19 **SECTION 122.** 66.0517 (3) (b) 1.¹ of the statutes is amended to read:

20 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall
21 receive compensation for the destruction of noxious weeds as determined by the town
22 board, village board or city council upon presenting to the proper treasurer the
23 account for noxious weed destruction, verified by oath and approved by the

1 appointing officer. The account shall specify by separate items the amount
2 chargeable to each piece of land, describing the land, and shall, after being paid by
3 the treasurer, be filed with the town, village or city clerk. The clerk shall enter the
4 amount chargeable to each tract of land in the next tax roll in a column headed "For
5 the Destruction of Weeds", as a tax on the lands upon which the weeds were
6 destroyed. The tax shall be collected under ch. 74, except in case of lands which are
7 exempt from taxation, railroad lands or other lands for which taxes are not collected
8 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax
9 under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case
10 of railroad lands or other lands for which taxes are not collected under ch. 74, the
11 amount chargeable against these lands shall be certified by the town, village or city
12 clerk to the ~~state treasurer~~ secretary of administration who shall add the amount
13 designated to the sum due from the company owning, occupying or controlling the
14 lands specified. The ~~state treasurer~~ secretary of administration shall collect the
15 amount chargeable as prescribed in subch. I of ch. 76 and return the amount collected
16 to the town, city or village from which the certification was received.

History: 1999 a. 150.

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

18 69.22 (1) (c) Twelve dollars for issuing a copy of a birth certificate, \$7 of which
19 shall be forwarded to the ~~state treasurer~~ secretary of administration as provided in
20 sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h).

History: 1985 a. 315; 1985 a. 332 s. 253; 1987 a. 27; 1991 a. 39; 1993 a. 16, 27; 1995 a. 27; 1997 a. 191, 210.

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

22 69.22 (1m) The state registrar and any local registrar acting under this
23 subchapter shall forward to the ~~state treasurer~~ secretary of administration the
24 amount specified in sub. (1) (c) for each copy of a birth certificate issued during a

1 calendar quarter by the 15th day of the first month following the end of the calendar
2 quarter.

3 **History:** 1985 a. 315; 1985 a. 332 s. 253; 1987 a. 27; 1991 a. 39; 1993 a. 16, 27; 1995 a. 27; 1997 a. 191, 210.

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

4 **70.385 Collection of the tax.** All taxes as evidenced by the report under s.
5 70.38 (1) are due and payable to the department on or before June 15, and shall be
6 deposited by the department with the ~~state treasurer~~ secretary of administration.

7 **History:** 1977 c. 31; 1981 c. 86; 1983 a. 27.

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

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

16 **History:** 1977 c. 31; 1983 a. 27; 1991 a. 39; 1995 a. 224.

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

17 71.10 (5) (h) *Certification of amounts.* (intro.) Annually, on or before September
18 15, the secretary of revenue shall certify to the department of natural resources, and
19 the department of administration ~~and the state treasurer:~~

20 **History:** 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167.

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

1 71.10 (5e) (h) *Certification of amounts.* (intro.) Annually, on or before
2 September 15, the secretary of revenue shall certify to the district board under
3 subch. IV of ch. 229, the department of administration ~~and the state treasurer:~~

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167.

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

5 71.30 (10) (h) *Certification of amounts.* (intro.) Annually, on or before
6 September 15, the secretary of revenue shall certify to the department of natural
7 resources, ^{and} ~~the department of administration and the state treasurer:~~

History: 1987 a. 312; 1987 a. 411 ss. 144, 145, 182 to 185; 1989 a. 31, 56; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27; 1999 a. 9.

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

9 71.74 (13) (a) If the tax is increased the department shall proceed to collect the
10 additional tax in the same manner as other income or franchise taxes are collected.
11 If the income or franchise taxes are decreased upon direction of the department the
12 ~~state treasurer~~ secretary of administration shall refund to the taxpayer such part of
13 the overpayment as was actually paid in cash, and the certification of the
14 overpayment by the department shall be sufficient authorization to the ~~treasurer~~
15 secretary of administration for the refunding of the overpayment. No refund of
16 income or franchise tax shall be made by the ~~treasurer~~ secretary of administration
17 unless the refund is so certified. The part of the overpayment paid to the county and
18 the local taxation district shall be deducted by the ~~state treasurer~~ secretary of
19 administration in the ~~treasurer's~~ secretary's next settlement with the county and
20 local treasurer.

History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1993 a. 205; 1997 a. 27.

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

22 71.74 (13) (b) No action or proceeding whatsoever shall be brought against the
23 state or the ~~treasurer thereof~~ secretary of administration for the recovery, refund or

1 credit of any income or surtaxes; except in case the ~~state treasurer~~ secretary of
2 administration shall neglect or refuse for a period of 60 days to refund any
3 overpayment of any income or surtaxes certified, the taxpayer may maintain an
4 action to collect the overpayment against the ~~treasurer~~ secretary of administration
5 so neglecting or refusing to refund such overpayment, without filing a claim for
6 refund with ~~such treasurer~~ the secretary of administration, provided that such
7 action shall be commenced within one year after the certification of such
8 overpayment.

9 History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1993 a. 205; 1997 a. 17.

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

10 71.74 (14) ADDITIONAL REMEDY TO COLLECT TAX. The department may also
11 proceed under s. 71.91 (5) for the collection of any additional assessment of income
12 or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and
13 before the same shall have become delinquent, when it has reasonable grounds to
14 believe that the collection of such additional assessment will be jeopardized by delay.
15 In such cases notice of the intention to so proceed shall be given by registered mail
16 to the taxpayer, and the warrant of the department shall not issue if the taxpayer
17 within 10 days after such notice furnishes a bond in such amount, not exceeding
18 double the amount of the tax, and with such sureties as the department shall
19 approve, conditioned upon the payment of so much of the additional taxes as shall
20 finally be determined to be due, together with interest thereon as provided by s. 71.82
21 (1) (a). Nothing in this subsection shall affect the review of additional assessments
22 provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01 and 73.015, and any amounts
23 collected under this subsection shall be deposited with the ~~state treasurer~~ secretary

1 of administration and disbursed after final determination of the taxes as are
2 amounts deposited under s. 71.90 (2).

3 History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1993 a. 205; 1997 a. 27.

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

4 71.80 (1) (e) Representatives of the department directed by it to accept
5 payment of income or franchise taxes shall file bonds with the ~~state treasurer~~
6 secretary of administration in such amount and with such sureties as the state
7 treasurer shall direct and approve.

8 History: 1987 a. 312; 1987 a. 411 ss. 70, 189 to 192; 1989 a. 31; 1991 a. 39, 301; 1993 a. 205; 1995 a. 27, 404, 418; 1997 a. 27, 39, 291.

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

9 71.80 (16) (b) A construction contractor required to file a surety bond under par.
10 (a) may, in lieu of such requirement, but subject to approval by the department,
11 deposit with the ~~state treasurer~~ secretary of administration an amount of cash equal
12 to the face of the bond that would otherwise be required. If an offer to deposit is made
13 the department shall issue a certificate to the ~~state treasurer~~ secretary of
14 administration authorizing said treasurer to accept payment of such moneys and to
15 give his or her receipt therefor. A copy of such certificate shall be mailed to the
16 contractor who shall, within the time fixed by the department, pay such amount to
17 ~~said treasurer~~ the secretary of administration. A copy of the receipt of the state
18 ~~treasurer~~ secretary of administration shall be filed with the department. Upon final
19 determination by the department of such contractor's liability for state income or
20 franchise taxes, required unemployment insurance contributions, sales and use
21 taxes and income taxes withheld from wages of employees, interest and penalties,
22 by reason of such contract or contracts, the department shall certify to the state
23 ~~treasurer~~ secretary of administration the amount of taxes, penalties and interest as
24 finally determined, shall instruct the ~~treasurer~~ the secretary of administration as to

1 the proper distribution of such amount, and shall state the amount, if any, to be
2 refunded to such contractor. The ~~state treasurer~~ secretary of administration shall
3 make the payments directed by such certificate within 30 days after receipt thereof.
4 Amounts refunded to the contractor shall be without interest.

5 History: 1987 a. 312; 1987 a. 411 ss. 70, 189 to 192; 1989 a. 31; 1991 a. 39, 301; 1993 a. 205; 1995 a. 27, 404, 418; 1997 a. 27, 39, 291.

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

6 **71.80 (17) TAX RECEIPTS TRANSMITTED TO STATE TREASURER.** Within 15 days after
7 receipt of any income or franchise tax payments the department shall transmit the
8 same to the ~~state treasurer~~ secretary of administration.

9 History: 1987 a. 312; 1987 a. 411 ss. 70, 189 to 192; 1989 a. 31; 1991 a. 39, 301; 1993 a. 205; 1995 a. 27, 404, 418; 1997 a. 27, 39, 291.

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

10 **71.90 (2) DEPOSIT WITH THE ~~STATE TREASURER~~ SECRETARY OF ADMINISTRATION.** At
11 any time while the petition is pending before the tax appeals commission or an
12 appeal in regard to that petition is pending in a court, the taxpayer may offer to
13 deposit the entire amount of the additional taxes, together with interest, with the
14 ~~state treasurer~~ secretary of administration. If an offer to deposit is made, the
15 department of revenue shall issue a certificate to the ~~state treasurer~~ secretary of
16 administration authorizing the ~~treasurer~~ secretary to accept payment of such taxes
17 together with interest to the first day of the succeeding month and to give a receipt.
18 A copy of the certificate shall be mailed to the taxpayer who shall pay the taxes and
19 interest to the ~~treasurer~~ secretary of administration within 30 days. A copy of the
20 receipt of the ~~state treasurer~~ secretary of administration shall be filed with the
21 department. The department shall, upon final determination of the appeal, certify
22 to the ~~state treasurer~~ secretary of administration the amount of the taxes as finally
23 determined and direct the ~~state treasurer~~ secretary of administration to refund to
24 the appellant any portion of such payment which has been found to have been

1 improperly assessed, including interest. The ~~state treasurer~~ secretary of
2 administration shall make the refunds directed by the certificate within 30 days
3 after receipt. Taxes paid to the ~~state treasurer~~ secretary of administration under this
4 subsection shall be subject to the interest provided by ss. 71.82 and 71.91 (1) (c) only
5 to the extent of the interest accrued on the taxes prior to the first day of the month
6 succeeding the application for hearing. Any portion of the amount deposited with the
7 ~~state treasurer~~ secretary of administration which is refunded to the taxpayer shall
8 bear interest at the rate of 9% per year during the time that the funds are on deposit.

History: 1987 a. 312; 1997 a. 27.

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

10 71.91 (5) (h) All fees and compensation of officials or other persons performing
11 any act or functions required in carrying out this subchapter, except such as are by
12 this subchapter to be paid to such officials or persons by the taxpayer, shall, upon
13 presentation to the department of revenue of an itemized and verified statement of
14 the amount due, be paid ~~by the state treasurer,~~ upon audit by the department of
15 administration on the certificate of the secretary of revenue, by the secretary of
16 administration and charged to the proper appropriation for the department of
17 revenue. No public official shall be entitled to demand prepayment of any fee for the
18 performance of any official act required in carrying out this subchapter.

History: 1987 a. 312, 411; 1989 a. 31 ss. 2102b, 2102f; 1991 a. 39, 314; 1993 a. 205; 1995 a. 27, 224, 233, 428; 1997 a. 27, 237.

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

20 71.91 (7) (e) Paragraphs (b) to (d) shall apply in any case in which the employer
21 is the United States or any instrumentality thereof or this state or any municipality
22 or other subordinate unit thereof except those provisions imposing a liability on the
23 employer for failure to withhold or remit. But an amount equal to any amount
24 withheld by any municipality or other subordinate unit of this state under this

1 subsection and not remitted to the department as required by this subsection shall
2 be retained by the ~~state treasurer~~ secretary of administration from funds otherwise
3 payable to any such municipality or subordinate unit, and transmitted instead to the
4 department, upon certification by the secretary of revenue.

History: 1987 a. 312, 411; 1989 a. 31 ss. 2102b, 2102f; 1991 a. 39, 315; 1993 a. 205; 1995 a. 27, 224, 233, 428; 1997 a. 27, 237.

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

6 **72.24 Refunding.** Whenever any amount has been paid in excess of the tax
7 determined, the ~~state treasurer~~ secretary of administration, upon certification by
8 the department or circuit court, shall refund the excess to the payor or other person
9 entitled thereto.

History: 1971 c. 310; 1973 c. 90; 1977 c. 449 s. 497.

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

11 **73.03 (6)** In its discretion to inspect and examine or cause an inspection and
12 examination of the records of any town, city, village or county officer whenever such
13 officer shall have failed or neglected to return properly the information as required
14 by sub. (5), within the time set by the department of revenue. Upon the completion
15 of such inspection and examination the department of revenue shall transmit to the
16 clerk of the town, city, village or county a statement of the expenses incurred by the
17 department of revenue to secure the necessary information. Duplicates of such
18 statements shall be filed in the office of the ~~department~~ secretary of administration
19 ~~and state treasurer~~. Within 60 days after the receipt of the above statement, the
20 same shall be audited, as other claims of towns, cities, villages and counties are
21 audited, and shall be paid into the state treasury, in default of which the same shall
22 become a special charge against such town, city, village or county and be included in
23 the next apportionment or certification of state taxes and charges, and collected with

1 interest at the rate of 10% per year from the date such statements were certified by
2 the department, as other special charges are certified and collected.

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185.

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

4 **73.10 (6)** The department may establish a scale of charges for audits,
5 inspections and other services rendered by the department in connection with
6 financial records or procedures of towns, villages, cities, counties and all other local
7 public bodies, boards, commissions, departments or agencies. Upon the completion
8 of such work or, at the department's discretion, during work in progress, the
9 department shall transmit to the clerk of the town, village, city, county or other local
10 public body, board, commission, department or agency a statement of such charges.

11 Duplicates of the statements shall be filed in the ^{plain space} ~~offices~~ office of the ~~state treasurer~~
12 secretary of administration. Within 60 days after the receipt of the above statement
13 of charges, it shall be audited as other claims against towns, villages, cities, counties
14 and other local public bodies, boards, commissions, departments or agencies are
15 audited, and it shall be paid into the state treasury and credited to the appropriation
16 under s. 20.566 (2) (gi). Past due accounts of towns, villages, cities, counties and all
17 other local public bodies, boards, commissions, departments or agencies shall be
18 certified on or before the 4th Monday of August of each year and included in the next
19 apportionment of state special charges to local units of government.

History: 1971 c. 108 ss. 1, 4, 6; 1971 c. 125 ss. 36, 394; 1971 c. 154 s. 1; 1971 c. 211 ss. 85, 86; 1973 c. 90; 1973 c. 243 s. 82; 1975 c. 224; 1977 c. 29, 418; 1981 c. 20, 237; 1983 a. 27; 1983 a. 192 s. 303 (7); 1985 a. 29; 1985 a. 182 s. 57; 1985 a. 225; 1987 a. 399; 1991 a. 39; 1993 a. 399.

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

21 **74.25 (1) (a) 5.** Pay to the ~~state treasurer~~ secretary of administration all
22 collections of occupational taxes on mink farms, 30% of collections of occupational

1 taxes on iron ore concentrates and 10% of collections of occupational taxes on coal
2 docks.

History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39.

3 **SECTION 143.** 74.27[↓] of the statutes is amended to read:

4 **74.27 March settlement between counties and the state.** On or before
5 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of
6 administration the state's proportionate shares of taxes under ss. 74.23 (1) (b) and
7 74.25 (1) (b) 1. and 2.

History: 1991 a. 39.

8 **SECTION 144.** 74.30 (1) (e)[↓] of the statutes is amended to read:

9 74.30 (1) (e) Pay to the ~~state treasurer~~ secretary of administration all
10 collections of occupational taxes on mink farms, 30% of collections of occupational
11 taxes on iron ore concentrates and 10% of collections of occupational taxes on coal
12 docks.

History: 1987 a. 378; 1991 a. 39; 1995 a. 408.

13 **SECTION 145.** 74.30 (1m)[↓] of the statutes is amended to read:

14 **74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before
15 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of
16 administration the state's proportionate shares of taxes under sub. (1) (i) and (j).

History: 1987 a. 378; 1991 a. 39; 1995 a. 408.

17 **SECTION 146.** 76.13 (2)[↓] of the statutes is amended to read:

18 76.13 (2) Every tax roll upon completion shall be delivered to the ~~state~~
19 ~~treasurer and a copy of the tax roll filed with the~~ secretary of administration. The
20 department shall notify, by certified mail, all companies listed on the tax roll of the
21 amount of tax due, which shall be paid to the department. The payment dates
22 provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any
23 company may, if the company has brought an action in the Dane County circuit court

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

History: 1971 c. 23, 125, 215; 1975 c. 39, 224; 1977 c. 29, 418; 1979 c. 110 ss. 60 (11), (13); 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1989 a. 336; 1991 a. 39; 1993 a. 453; 1995 a. 227, 351; 1997 a. 27.

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

12 76.13 (3) If the Dane County circuit court, after such roll is delivered to the
13 ~~state treasurer~~ secretary of administration, increases or decreases the assessment
14 of any company, the department shall immediately redetermine the tax of the
15 company on the basis of the revised assessment, and shall certify and deliver the
16 revised assessment to the ~~state treasurer~~ secretary of administration as a revision
17 of the tax roll. If the amount of tax upon the assessment as determined by the court
18 is less than the amount paid by the company, the ~~excess shall be refunded~~ secretary
19 of administration shall refund the excess to the company with interest at the rate of
20 9% per year ~~upon the certification of the redetermined tax and for that purpose the~~
21 ~~secretary of administration, upon the certification and delivery of the revised tax roll,~~
22 ~~shall draw a warrant upon the state treasurer for the amount to be so refunded.~~ If
23 the amount of the tax upon the assessment as determined by the court is in excess
24 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.

History: 1971 c. 23, 125, 215; 1975 c. 39, 224; 1977 c. 29, 418; 1979 c. 110 ss. 60 (11), (13); 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1989 a. 336; 1991 a. 39; 1993 a. 453; 1995 a. 227, 351; 1997 a. 27.

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.

History: 1977 c. 418; 1993 a. 205.

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.

History: 1977 c. 135; 1979 c. 110 s. 60 (13); 1993 a. 453; 1995 a. 227; 1997 a. 27.

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

1 of administration and become a part of the general fund for the use of the state,
2 except that taxes paid into the state treasury by any air carrier or railroad company
3 shall be deposited in the transportation fund.

4 **History:** 1971 c. 125, 215; 1973 c. 90; 1973 c. 243 s. 82; 1973 c. 333, 336; 1975 c. 39, 224; 1977 c. 29, 142, 272, 418; 1979 c. 34; 1979 c. 102 s. 236 (1); 1981 c. 20.

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

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

14 **History:** 1983 a. 27, 405; 1985 a. 29, 120; 1987 a. 27; 1993 a. 205; 1995 a. 27, 351; 1997 a. 35; 1999 a. 9; 1999 a. 150 s. 672.

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

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

21 **History:** 1971 c. 215; 1975 c. 39, 224; 1977 c. 29, 418; 1979 c. 110 ss. 21, 60 (13); 1981 c. 20; 1983 a. 27, 189; 1985 a. 120; 1987 a. 399; 1991 a. 39; 1993 a. 453; 1995 a. 227, 237; 1997 a. 27.

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

22 76.48 (3) On or before May 1 in each year, the department of revenue shall
23 compute and assess the license fees provided for in sub. (1r) and certify the amounts

1 due to the ~~state treasurer and file a duplicate thereof with the department~~ secretary
2 of administration. The department shall notify each electric cooperative of the
3 amount of the license fees so assessed. The fees shall become delinquent if not paid
4 when due and when delinquent shall be subject to interest at the rate of 1.5% per
5 month on the amount of license fee until paid. The interest shall be collected by the
6 department and, upon collection, forwarded to the state treasurer and retained by
7 the state. The payment dates provided for in sub. (3a) shall apply.

History: 1971 c. 125, 215; 1973 c. 12; 1975 c. 39, 224; 1977 c. 29, 142, 272, 418; 1979 c. 110 s. 60 (11), (13); 1979 c. 207; 1981 c. 20; 1983 a. 27; 1985 a. 120; 1987 a. 27, 399; 1991 a. 39; 1999 a. 9.

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

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

History: 1971 c. 125, 215; 1973 c. 12; 1975 c. 39, 224; 1977 c. 29, 142, 272, 418; 1979 c. 110 s. 60 (11), (13); 1979 c. 207; 1981 c. 20; 1983 a. 27; 1985 a. 120; 1987 a. 27, 399; 1991 a. 39; 1999 a. 9.

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

22 77.59 (7) If the department believes that the collection of any tax imposed by
23 this subchapter will be jeopardized by delay, it shall notify the person determined to

1 owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount
 2 determined to be owing, including penalties and interest. Such notice shall be by
 3 certified or registered mail or by personal service and the warrant of the department
 4 shall not issue if the person, within 10 days after such notice furnishes a bond in such
 5 amount not exceeding double the amount determined to be owing and with such
 6 sureties as the department approves, conditioned upon the payment of so much of
 7 the taxes, interest and penalties as shall finally be determined to be due. Nothing
 8 in this subsection shall affect the review of determinations of tax as provided in this
 9 subchapter and any amounts collected under this subsection shall be deposited with
 10 the ~~state treasurer~~ secretary of administration and disbursed after final
 11 determination of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90

12 (2).
 INSERT 62-12 →

History: 1975 c. 186; 1979 c. 174, 203, 221; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1985 a. 261 ss. 13g, 13m, 13i; 1987 a. 312 s. 17; 1991 a. 39, 269; 1993 a. 308, 437; 1995 a. 404.

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

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

1 department and set forth in its finding, determination and order, shall be conclusive
2 as to such location and shall constitute full authority for laying out new streets or
3 highways or for any relocations of highways made necessary for the construction of
4 the project and for acquirement of any lands necessary for such streets or highways,
5 relocation or construction. The estimate of cost made by the department shall be
6 conclusive insofar as cost may determine eligibility of construction under this
7 section.

8 **History:** 1971 c. 323 s. 27; 1973 c. 336 s. 78; 1975 c. 49; 1977 p. 29 ss. 940, 1654 (8) (a); 1981 c. 346; 1983 a. 27; 1989 a. 31; 1997 a. 252; 1999 a. 9.

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

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

1 department shall be conclusive as to such location and shall constitute full authority
2 for laying out new streets or highways or for any relocations of the highways made
3 necessary for the construction of the project and for acquiring lands necessary for
4 such streets or highways, relocation or construction.

History: 1973 c. 336 s. 78; 1977 c. 29 ss. 941, 1654 (8) (a), 1656 (43) | 1989 a. 31; 1993 a. 490.

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

6 85.14 (1) (b) Except for charges associated with a contract under par. (c), the
7 department shall pay to the ~~state treasurer~~ secretary of administration the amount
8 of charges associated with the use of credit cards under par. (a) that are assessed to
9 the department.

History: 1985 a. 29; 1989 a. 31; 1991 a. 39; 1995 a. 201.

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

11 85.14 (2) The department shall certify to the ~~state treasurer~~ secretary of
12 administration the amount of charges associated with the use of credit cards that is
13 assessed to the department on deposits accepted under s. 345.26 (3) (a) by state
14 traffic patrol officers and state motor vehicle inspectors, and the state treasurer shall
15 pay the charges from moneys under s. 59.25 (3) (j) and (k) that are reserved for
16 payment of the charges under s. ~~14.58 (21)~~ 16.401 (15).

History: 1985 a. 29; 1989 a. 31; 1991 a. 39; 1995 a. 201.

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

18 87.07 (4) BENEFITS AND COSTS DECISIVE. If the aggregate of the amounts
19 collectible, as thus found by the department, exceeds the estimated cost of
20 construction of the improvement, the department shall order that the work of
21 constructing such improvement proceed. If such aggregate amount collectible is less
22 than the estimated cost of such improvement, the department shall enter an order
23 dismissing the petition, unless the difference between said aggregate amounts be
24 deposited in cash with the ~~state treasurer~~ secretary of administration within one

1 year. Such deposit may be made by any person or any public or private corporation.
2 Upon the making of such deposit, the department shall enter a further order that the
3 work of constructing the improvement proceed.

History: 1987 a. 403.

4 **SECTION 161.** 87.11 (2)[↓] of the statutes is amended to read:

5 87.11 (2) But should the total cost, as ascertained and certified by the flood
6 control board after the letting of the contracts, in the manner hereinabove set forth,
7 exceed the total amount found by the department to be collectible under s. 87.09, all
8 contracts for the construction of the work shall be null and void. At the expiration
9 of one year after such certification, any moneys held by the ~~state treasurer~~ secretary
10 of administration on account of the project shall be refunded to the persons by whom
11 they were paid to ~~such treasurer~~ the secretary of administration; and funds in the
12 hands of the flood control board shall be refunded to the public corporation by which
13 they were paid to such board; any funds held by any town, village or city, having been
14 collected by special assessments against property benefited, shall be refunded to the
15 owners of such property; any funds raised by any public corporation by the issuance
16 of bonds on account of such proposed improvements shall constitute a fund for the
17 retirement or payment of such bonds; and any fund held by any public corporation,
18 having been raised otherwise than by special assessments or bond issues, shall be
19 available for the general purposes of such public corporation. Provided, however,
20 that if within one year after the last mentioned certification of the flood control board
21 there shall be deposited with the treasurer of said board a sum equal to the difference
22 between the aggregate cost of constructing the improvement as estimated by the
23 department and the aggregate cost thereof as determined and certified by the flood
24 control board after the letting of the contracts, said board shall proceed to relet the

1 contracts for the construction of the improvement and to complete the same unless
2 the aggregate of such new contract prices, together with the department's estimate
3 of the cost of acquiring lands and of overhead expenses and of the first 18 months'
4 operation and maintenance, shall again exceed the amount found by the department
5 to be collectible under s. 87.09. The deposit herein referred to may be made by any
6 person or any public or private corporation.

7 History: 1971 c. 211.

7 **SECTION 162.** 87.13¹ of the statutes is amended to read:

8 **87.13 Disbursements by board.** All sums which shall be deposited with the
9 ~~state treasurer~~ secretary of administration under s. 87.07 (4) for the construction of
10 the improvement shall be paid by ~~said treasurer~~ the secretary of administration to
11 the flood control board upon requisitions from said board. If any moneys, other than
12 those for operation and maintenance during the first 18 months, remain unexpended
13 in the hands of the flood control board or subject to their requisition after the
14 completion of the construction of the improvement, and if the funds for construction
15 of the improvement shall have been in part raised through voluntary contributions
16 under s. 87.07 (4) or 87.11 (2), the amounts thus contributed, or such proportion
17 thereof as the funds remaining in the hands of the board or subject to its requisition
18 will pay, shall be returned to the persons or corporations who made such voluntary
19 contributions, in proportion to the amounts contributed by them.

20 **SECTION 163.** 93.31¹ of the statutes is amended to read:

21 **93.31 Livestock breeders association.** The secretary of the Wisconsin
22 livestock breeders association shall on and after July 1 of each year make a report
23 to the department, signed by the president, treasurer and secretary of the
24 association, setting forth in detail the receipts and disbursements of the association

1 for the preceding fiscal year in such form and detail together with such other
2 information as the department may require. On receipt of such reports, if the
3 department is satisfied that the business of the association has been efficiently
4 conducted during the preceding fiscal year and in the interest of and for the
5 promotion of the special agricultural interests of the state and for the purpose for
6 which the association was organized and if the final statement shows that all the
7 receipts together with the state aid have been accounted for and disbursed for the
8 proper and necessary purposes of the association, and in accordance with the laws
9 of the state, then the department shall file a certificate with the ~~department~~
10 secretary of administration and ~~it shall draw its warrant and the state treasurer~~ he
11 or she shall pay to the treasurer of the association the amount of the appropriations
12 made available for the association by s. 20.115 (4) (a) for the conduct of junior
13 livestock shows and other livestock educational programs. The association may
14 upon application to the state purchasing agent, upon such terms as he or she may
15 require, obtain printing for the association under the state contract.

History: 1971 c. 125; 1975 c. 394 s. 25; Stats. 1975 s. 93.31; 1977 c. 29 s. 1650m (4); 1977 c. 273; 1991 a. 39; 1993 a. 213; 1999 a. 5.

16 **SECTION 164.** 100.261 (2) of the statutes is amended to read:

17 100.261 (2) If any deposit is made for a violation to which this section applies,
18 the person making the deposit shall also deposit a sufficient amount to include the
19 consumer information assessment required under this section. If the deposit is
20 forfeited, the amount of the consumer information assessment shall be transmitted
21 to the ~~state treasurer~~ secretary of administration under sub. (3). If the deposit is
22 returned, the consumer information assessment shall also be returned.

History: 1999 a. 9.

23 **SECTION 165.** 100.261 (3) (a) of the statutes is amended to read:

1 100.261 (3) (a) The clerk of court shall collect and transmit the consumer
2 information assessment amounts to the county treasurer under s. 59.40 (2) (m). The
3 county treasurer shall then make payment to the ~~state treasurer~~ secretary of
4 administration under s. 59.25 (3) (f) 2.

History: 1999 a. 9.

5 **SECTION 166.** 100.261 (3) (b) 1. ↓ of the statutes is amended to read:

6 100.261 (3) (b) 1. The ~~state treasurer~~ secretary of administration shall deposit
7 the assessment amounts in the general fund and shall credit them to the
8 appropriation account under s. 20.115 (1) (jb), subject to the limit under subd. 2.

History: 1999 a. 9.

9 **SECTION 167.** 101.573 (1) ↓ of the statutes is amended to read:

10 101.573 (1) The department shall include in the compilation and certification
11 of fire department dues under sub. (3) 2% of the premiums paid to the state fire fund
12 for the insurance of any public property, other than state property. The department
13 shall notify the ~~state treasurer~~ secretary of administration of the amount certified
14 under this subsection and the ~~state treasurer~~ secretary of administration shall
15 charge the amount to the state fire fund.

History: 1981 c. 20 s. 1752; Stats. 1981 s. 101.58; 1981 c. 364 s. 3; Stats. 1981 s. 101.573; 1987 a. 27; 1995 a. 27.

16 **SECTION 168.** 101.573 (3) (a) ↓ of the statutes is amended to read:

17 101.573 (3) (a) On or before May 1 in each year, the department shall compile
18 the fire department dues paid by all insurers under s. 601.93 and the dues paid by
19 the state fire fund under sub. (1) and funds remaining under par. (b), withhold .5%
20 and certify to the ~~state treasurer~~ secretary of administration the proper amount to
21 be paid from the appropriation under s. 20.143 (3) (L) to each city, village or town
22 entitled to fire department dues under s. 101.575. Annually, on or before August 1,

1 the state treasurer shall pay the amounts certified by the department to the cities,
2 villages and towns eligible under s. 101.575.

3 History: 1981 c. 20 s. 1752; Stats. 1981 s. 101.58; 1981 c. 364 s. 3; Stats. 1981 s. 101.573; 1987 a. 27; 1995 a. 27.

3 **SECTION 169.** 101.573 (3) (b) of the statutes is amended to read:

4 101.573 (3) (b) The amount withheld under par. (a) shall be disbursed to correct
5 errors of the department or the commissioner of insurance or for payments to cities,
6 villages or towns which are first determined to be eligible for payments under par.
7 (a) after May 1. The department shall certify to the ~~state treasurer~~ secretary of
8 administration, as near as is practical, the amount which would have been payable
9 to the municipality if payment had been properly disbursed under par. (a) on or prior
10 to May 1, except the amount payable to any municipality first eligible after May 1
11 shall be reduced by 1.5% for each month or portion of a month which expires after
12 May 1 and prior to the eligibility determination. The ~~state treasurer~~ secretary of
13 administration shall pay the amount certified to the city, village or town. The
14 balance of the amount withheld in a calendar year under par. (a) which is not
15 disbursed under this paragraph shall be included in the total compiled by the
16 department under par. (a) for the next calendar year. If errors in payments exceed
17 the amount set aside for error payments, adjustments shall be made in the
18 distribution for the next year.

19 History: 1981 c. 20 s. 1752; Stats. 1981 s. 101.58; 1981 c. 364 s. 3; Stats. 1981 s. 101.573; 1987 a. 27; 1995 a. 27.

19 **SECTION 170.** 101.573 (4) of the statutes is amended to read:

20 101.573 (4) The department shall transmit to the treasurer of each city, village
21 and town entitled to fire department dues, a statement of the amount of dues payable
22 to it under this section and the commissioner of insurance shall furnish to the state

1 ~~treasurer~~ secretary of administration, upon request, a list of the insurers paying
2 dues under s. 601.93 and the amount paid by each.

3 History: 1981 c. 20 s. 1752; Stats. 1981 s. 101.58; 1981 c. 364 s. 3; Stat. 1981 s. 101.573; 1987 a. 27; 1995 a. 27.

3 **SECTION 171.** 102.28 (7) (a) of the statutes is amended to read:

4 102.28 (7) (a) If an employer who is currently or was formerly exempted by
5 written order of the department under sub. (2) is unable to pay an award, judgment
6 is rendered in accordance with s. 102.20 against that employer and execution is
7 levied and returned unsatisfied in whole or in part, payments for the employer's
8 liability shall be made from the fund established under sub. (8). If a currently or
9 formerly exempted employer files for bankruptcy and not less than 60 days after that
10 filing the department has reason to believe that compensation payments due are not
11 being paid, the department in its discretion may make payment for the employer's
12 liability from the fund established under sub. (8). The ~~state treasurer~~ secretary of
13 administration shall proceed to recover such payments from the employer or the
14 employer's receiver or trustee in bankruptcy, and may commence an action or
15 proceeding or file a claim therefor. The attorney general shall appear on behalf of
16 the ~~state treasurer~~ secretary of administration in any such action or proceeding. All
17 moneys recovered in any such action or proceeding shall be paid into the fund
18 established under sub. (8).

19 History: 1973 c. 150; Sup. Ct. Order, 67 Wis. 2d 585, 774 (1975); 1975 c. 147 ss. 23, 54; 1975 c. 199; 1977 c. 195; 1981 c. 92; 1983 a. 98; 1985 a. 83; 1987 a. 179; 1989 a. 64; 1991 a. 85; 1993 a. 81; 1995 a. 117; 1997 a. 38, 39.

19 **SECTION 172.** 102.63 of the statutes is amended to read:

20 **102.63 Refunds by state.** Whenever the department shall certify to the state
21 ~~treasurer~~ secretary of administration that excess payment has been made under s.
22 102.59 or under s. 102.49 (5) either because of mistake or otherwise, the state
23 ~~treasurer~~ secretary of administration shall within 5 days after receipt of such
24 certificate draw an order against the fund in the state treasury into which such

1 excess was paid, reimbursing such payor of such excess payment, together with
2 interest actually earned thereon if the excess payment has been on deposit for at
3 least 6 months.

History: 1981 c. 92.

4 **SECTION 173.** 102.85 (4) (c) of the statutes is amended to read:

5 102.85 (4) (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 uninsured employer assessment prescribed in this section. If the deposit is forfeited,
8 the amount of the uninsured employer assessment shall be transmitted to the ~~state~~
9 ~~treasurer~~ secretary of administration under par. (d). If the deposit is returned, the
10 uninsured employer assessment shall also be returned.

History: 1989 a. 64; 1993 a. 81; 1995 a. 201; 1997 a. 283.

11 **SECTION 174.** 102.85 (4) (d) of the statutes is amended to read:

12 102.85 (4) (d) The clerk of the court shall collect and transmit to the county
13 treasurer the uninsured employer assessment and other amounts required under s.
14 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. The ~~state treasurer~~
16 ~~secretary of administration~~ shall deposit the amount of the uninsured employer
17 assessment, together with any interest thereon, in the uninsured employers fund as
18 provided in s. 102.80 (1).

History: 1989 a. 64; 1993 a. 81; 1995 a. 201; 1997 a. 283.

19 **SECTION 175.** 108.15 (6) (c) of the statutes is amended to read:

20 108.15 (6) (c) If such delinquency is finally established under s. 108.10, the
21 fund's treasurer shall, in case such unit receives a share of any state tax or any type
22 of state aid, certify to the ~~state treasurer~~ secretary of administration the existence
23 and amount of such delinquency.

History: 1971 c. 53; 1973 c. 247; 1975 c. 343; 1977 c. 133; 1981 c. 36 s. 45; 1983 a. 8, 27; 1985 a. 17; 1987 a. 38; 1993 a. 492; 1995 a. 118; 1999 a. 15.

1 **SECTION 176.** 108.15 (6) (d) (intro.) of the statutes is amended to read:

2 108.15 (6) (d) (intro.) Upon receipt of such certification, the ~~state treasurer~~
3 secretary of administration shall withhold, from each sum of any such tax or aid
4 thereafter payable to the government unit, until the delinquency is satisfied, the
5 lesser of the following amounts:

6 History: 1971 c. 53; 1973 c. 247; 1975 c. 343; 1977 c. 133; 1981 c. 36 s. 45; 1983 a. 8, 27; 1985 a. 17; 1987 a. 38; 1993 a. 492; 1995 a. 118; 1999 a. 15.

6 **SECTION 177.** 108.15 (6) (e) of the statutes is amended to read:

7 108.15 (6) (e) Any amount withheld by the ~~state treasurer~~ secretary of
8 administration under par. (d) shall be paid by the ~~state treasurer~~ secretary of
9 administration to the fund's treasurer, who shall duly credit such payment toward
10 satisfying the delinquency.

11 History: 1971 c. 53; 1973 c. 247; 1975 c. 343; 1977 c. 133; 1981 c. 36 s. 45; 1983 a. 8, 27; 1985 a. 17; 1987 a. 38; 1993 a. 492; 1995 a. 118; 1999 a. 15.

11 **SECTION 178.** 108.20 (2) of the statutes is amended to read:

12 108.20 (2) All amounts received by the department for the administrative
13 account shall be paid over to the ~~state treasurer~~ secretary of administration and
14 credited to that account for the administration of this chapter and the employment
15 service, for the payment of benefits chargeable to the account under s. 108.07 (5) and
16 for the purposes specified in sub. (2m).

17 History: 1973 c. 90 s. 559; 1981 c. 36 ss. 38, 39, 45; 1983 a. 8, 388; 1985 a. 17, 29, 40; 1987 a. 27, 38, 403; 1989 a. 77; 1991 a. 89; 1997 a. 27, 39, 252; 1999 a. 15.

17 **SECTION 179.** 115.345 (5) of the statutes is amended to read:

18 115.345 (5) The school board may file a claim with the department for
19 reimbursement for reasonable expenses incurred, excluding capital equipment
20 costs, but not to exceed 15% of the cost of the meal or 50 cents per meal, whichever
21 is less. Any cost in excess of the lesser amount may be charged to participants. If
22 the department approves the claim, it shall certify that payment is due and the state

1 ~~treasurer~~ secretary of administration shall pay the claim from the appropriation
2 under s. 20.255 (2) (cn).

3 History: 1973 c. 190; 1987 a. 241; 1989 a. 269; 1995 a. 27; 1997 a. 27.]

3 **SECTION 180.** 125.14 (2) (e) of the statutes is amended to read:

4 125.14 (2) (e) *Disposal.* The department shall dispose of the alcohol beverages
5 turned over to it by the court by either giving it to law enforcement agencies free of
6 charge for use in criminal investigations, giving it to state-operated veterans'
7 hospitals in amounts needed for medicinal purposes, selling it to the highest bidder
8 if the bidder is a person holding a license or permit issued under this chapter, or
9 destroying it, at the discretion of the department. If the department elects to sell the
10 alcohol beverages, it shall publish a class 2 notice under ch. 985 asking for sealed bids
11 from qualified bidders. Any items or groups of items in the inventory subject to a
12 security interest, the existence of which was established in the proceedings for
13 conviction as being bona fide and as having been created without the secured party
14 having notice that the items were being used or were to be used in connection with
15 the violation, shall be sold separately. The net proceeds from the sale, less all costs
16 of seizure, storage and sale, shall be turned over to the ~~state treasurer~~ secretary of
17 administration and credited to the common school fund.

18 History: 1981 c. 79; 1989 a. 253; 1997 a. 291.

18 **SECTION 181.** 125.14 (2) (f) of the statutes is amended to read:

19 125.14 (2) (f) *Sale.* Any personal property, other than alcohol beverages, seized
20 under par. (a) and fit for sale, shall be turned over by the department to the
21 department of administration for disposal at public auction to the highest bidder, at
22 a time and place stated in a notice of sale which describes the property to be sold.
23 The sale shall be held in a conveniently accessible place in the county where the
24 property was confiscated. A copy of the notice shall be published as a class 2 notice

1 under ch. 985. The last insertion shall be at least 10 days before the sale. The
2 department of revenue shall serve a copy of the notice of sale at least 2 weeks before
3 the date thereof on all persons who are or may be owners or holders of security
4 interests in the property. Any confiscated property worth more than \$100 shall be
5 sold separately, and the balance of the confiscated property shall be sold in bulk or
6 separately at the discretion of the department of administration. The net proceeds
7 from the sale, less all costs of seizure, storage and sale, shall be turned over to the
8 ~~state treasurer~~ secretary of administration. No motor vehicle or motorboat
9 confiscated under this section may be sold within 30 days after the date of seizure.

History: 1981 c. 79; 1989 a. 253; 1997 a. 291.

10 **SECTION 182.** 139.10 (title) of the statutes is amended to read:

11 **139.10 (title) Refunds by ~~state treasurer~~ secretary of administration.**

History: 1985 a. 120; 1995 a. 225.

12 **SECTION 183.** 139.10 (1) of the statutes is amended to read:

13 139.10 (1) On the certificate of the secretary, the ~~state treasurer~~ secretary of
14 administration shall refund to any purchaser or any banking institution in
15 Wisconsin the tax paid on intoxicating liquor or on whole cases or full kegs of
16 fermented malt beverages which are spoiled or unfit to drink and the tax paid on
17 fermented malt beverages sold to the U.S. armed forces or the secretary may make
18 allowance of the amount of the tax.

History: 1985 a. 120; 1995 a. 225.

19 **SECTION 184.** 139.39 (4) of the statutes is amended to read:

20 139.39 (4) No suit shall be maintained in any court to restrain or delay the
21 collection or payment of the tax levied in s. 139.31. The aggrieved taxpayer shall pay
22 the tax when due and, if paid under protest, may at any time within 90 days from the
23 date of payment, sue the state to recover the tax paid. If it is finally determined that
24 any part of the tax was wrongfully collected, the ~~department~~ secretary of

1 administration shall ~~issue a warrant on the state treasurer for~~ pay the amount
2 wrongfully collected, ~~and the treasurer shall pay the same~~ out of the general fund.
3 A separate suit need not be filed for each separate payment made by any taxpayer,
4 but a recovery may be had in one suit for as many payments as may have been made.

5 History: 1975 c. 39, 199; 1979 c. 34; 1981 c. 20; 1985 a. 135 s. 83 (5); 1989 a. 31, 122, 359; 1991 a. 39; 1995 a. 233, 408; 1997 a. 35, 237.

6 SECTION 185. 150.963 (3) (e) of the statutes is amended to read:

7 150.963 (3) (e) Accept on behalf of the state and deposit with the ~~state treasurer~~
8 secretary of administration any grant, gift or contribution made to assist in meeting
9 the cost of carrying out the purposes of this subchapter, and expend those funds for
10 the purposes of this subchapter.

11 History: 1979 c. 89; 1993 a. 27 s. 238; Stats. 1993 s. 150.963; 1999 a. 83.

12 SECTION 186. 165.30 (3) of the statutes is amended to read:

13 165.30 (3) COLLECTION PROCEEDS. (a) All obligations collected by the
14 department of justice under this section shall be paid to the ~~state treasurer~~ secretary
15 of administration and deposited in the appropriate fund.

16 (b) From the amount of obligations collected by the department of justice under
17 this section, the ~~treasurer~~ secretary of administration shall credit an amount equal
18 to the reasonable and necessary expenses incurred by the department of justice
19 related to collecting those obligations to the appropriation account under s. 20.455
20 (1) (gs).

21 History: 1995 a. 27.

22 SECTION 187. 165.755 (3) of the statutes is amended to read:

165.755 (3) Except as provided in sub. (4), after the court determines the
amount due under sub. (1) (a), the clerk of the court shall collect and transmit the
amount to the county treasurer under s. 59.40 (2) (m). The county treasurer shall

1 then make payment to the ~~state treasurer~~ secretary of administration under s. 59.25
2 (3) (f) 2.

3 History: 1997 a. 27; 1999 a. 9, 72; 1999 a. 150 s. 672.

3 **SECTION 188.** 165.755 (4)[↓] of the statutes is amended to read:

4 165.755 (4) If a municipal court imposes a forfeiture, after determining the
5 amount due under sub. (1) (a) the court shall collect and transmit such amount to the
6 treasurer of the county, city, town or village, and that treasurer shall make payment
7 to the ~~state treasurer~~ secretary of administration as provided in s. 66.0114 (1) (b).

8 History: 1997 a. 27; 1999 a. 9, 72; 1999 a. 150 s. 672.

8 **SECTION 189.** 165.755 (5)[↓] of the statutes is amended to read:

9 165.755 (5) If any deposit of bail is made for a noncriminal offense to which sub.
10 (1) (a) applies, the person making the deposit shall also deposit a sufficient amount
11 to include the assessment prescribed in sub. (1) (a) for forfeited bail. If bail is
12 forfeited, the amount of the assessment under sub. (1) (a) shall be transmitted
13 monthly to the ~~state treasurer~~ secretary of administration under this section. If bail
14 is returned, the assessment shall also be returned.

15 History: 1997 a. 27; 1999 a. 9, 72; 1999 a. 150 s. 672.

15 **SECTION 190.** 165.755 (6)[↓] of the statutes is amended to read:

16 165.755 (6) If an inmate in a state prison or a person sentenced to a state prison
17 has not paid the crime laboratories and drug law enforcement assessment under sub.
18 (1) (a), the department shall assess and collect the amount owed from the inmate's
19 wages or other moneys. Any amount collected shall be transmitted to the state
20 ~~treasurer~~ secretary of administration.

21 History: 1997 a. 27; 1999 a. 9, 72; 1999 a. 150 s. 672.

21 **SECTION 191.** 165.755 (7)[↓] of the statutes is amended to read:

1 165.755 (7) All moneys collected from crime laboratories and drug law
2 enforcement assessments under this section shall be deposited by the ~~state treasurer~~
3 secretary of administration and used as specified in s. 20.455 (2) (kd) and (Lm).

4 History: 1997 a. 27; 1999 a. 9, 72; 1999 a. 150 s. 672.

4 **SECTION 192.** 167.31 (5) (c) of the statutes is amended to read:

5 167.31 (5) (c) If any deposit is made for an offense to which this subsection
6 applies, the person making the deposit shall also deposit a sufficient amount to
7 include the weapons assessment under this subsection. If the deposit is forfeited, the
8 amount of the weapons assessment shall be transmitted to the ~~state treasurer~~
9 secretary of administration under par. (d). If the deposit is returned, the amount of
10 the weapons assessment shall also be returned.

11 History: 1985 a. 36; 1987 a. 27, 353; 1991 a. 77; 1993 a. 147; 1995 a. 122, 201; 1997 a. 248, 249; 1999 a. 32, 158.

11 **SECTION 193.** 167.31 (5) (d) of the statutes is amended to read:

12 167.31 (5) (d) The clerk of the circuit court shall collect and transmit to the
13 county treasurer the weapons assessment as required under s. 59.40 (2) (m). The
14 county treasurer shall then pay the state treasurer as provided in s. 59.25 (3) (f) 2.
15 The ~~state treasurer~~ secretary of administration shall deposit all amounts received
16 under this paragraph in the conservation fund to be appropriated under s. 20.370 (3)
17 (mu).

18 History: 1985 a. 36; 1987 a. 27, 353; 1991 a. 77; 1993 a. 147; 1995 a. 122, 201; 1997 a. 248, 249; 1999 a. 32, 158.

18 **SECTION 194.** 194.51 of the statutes is amended to read:

19 **194.51 Suit to recover protested tax.** No suit shall be maintained in any
20 court to restrain or delay the collection or payment of the taxes levied in this chapter.
21 The aggrieved taxpayer shall pay the tax as and when due, and, if paid under protest,
22 may at any time within 90 days from the date of such payment, sue the state in an
23 action at law to recover the tax so paid. If it is finally determined that said tax, or
24 any part thereof, was wrongfully collected for any reason, it shall be the duty of the

1 ~~department secretary~~ of administration to ~~issue a warrant on the state treasurer for~~
2 pay out of the transportation fund the amount of such tax so adjudged to have been
3 wrongfully collected, ~~and the treasurer shall pay the same out of the transportation~~
4 ~~fund~~. A separate suit need not be filed for each separate payment made by any
5 taxpayer, but a recovery may be had in one suit for as many payments as may have
6 been made within any 90-day period preceding the commencement of such an action.
7 Such suits shall be commenced as provided in s. 775.01.

8 History: 1977 c. 29 s. 1654 (1); 1979 c. 32 s. 92 (5).

8 **SECTION 195.** 195.29 (5) of the statutes is amended to read:

9 195.29 (5) ELIMINATION OF GRADE CROSSINGS, COSTS. Upon petition of the
10 department, or of the common council or board of any city, village, town or county,
11 alleging that one or more of them have undertaken or propose to undertake to
12 relocate or improve an existing highway or to construct a new highway in such
13 manner as to eliminate a highway grade crossing with any railroad or so as to
14 permanently divert a material portion of the highway traffic from a highway grade
15 crossing with any railroad, the office shall issue notice of investigation and hearing,
16 as provided in s. 195.04. If upon such hearing the office finds that the public safety
17 will be promoted by the highway relocation, improvement or new construction, the
18 office shall order the old crossings closed and new crossings opened as are deemed
19 necessary for public safety. The order shall require the railroad company or
20 companies to pay to the interested municipality or municipalities such sum as the
21 office finds to be an equitable portion of the cost of the highway relocation,
22 improvement or new construction, if the work is performed by the municipalities; or
23 to the ~~state treasurer~~ secretary of administration if the work is performed by the
24 state; or to the proper county treasurer if the work is performed by the county. The

1 sum shall be added to the joint fund available for the improvement and may be
2 expended in like manner as the other portions of the fund.

3 History: 1977 c. 29 ss. 1654 (8) (b), 1656 (43); 1981 c. 347 s. 80 (1); 1993 a. 16, 123.

3 SECTION 196. 195.60 (3) of the statutes is amended to read:

4 195.60 (3) If any railroad against which a bill has been rendered under sub. (1)
5 or (2) within 30 days after the rendering of such bill neglects or refuses to pay the
6 same or fails to file objections to the bill with the office, the office shall transmit to
7 the ~~state treasurer~~ secretary of administration a certified copy of the bill, together
8 with notice of neglect or refusal to pay the bill, and on the same day the office shall
9 mail to the railroad against which the bill has been rendered a copy of the notice
10 which it has transmitted to the ~~state treasurer~~ secretary of administration. Within
11 10 days after the receipt of such notice and certified copy of such bill, the ~~state~~
12 ~~treasurer~~ secretary of administration shall levy the amount stated on such bill to be
13 due, with interest, by distress and sale of any goods and chattels, including stocks,
14 securities, bank accounts, evidences of debt, and accounts receivable belonging to
15 such delinquent railroad. Such levy by distress and sale shall be governed by the
16 provisions of s. 74.10, 1985 stats., except that it shall be made by the ~~state treasurer~~
17 secretary of administration and that said goods and chattels anywhere within the
18 state may be levied upon.

19 History: 1977 c. 29; 1981 c. 347 s. 80 (1); 1981 c. 391; 1987 a. 378; 1993 a. 16, 123, 491; 1995 a. 27; 1997 a. 140; 1999 a. 150.

19 SECTION 197. 195.60 (4) (d) of the statutes is amended to read:

20 195.60 (4) (d) If any bill against which objections have been filed is not paid
21 within 10 days after notice of a finding that such objections have been overruled and
22 disallowed by the office has been mailed to the objector, the office shall give notice
23 of such delinquency to the ~~state treasurer~~ secretary of administration and to the
24 objector, in the manner provided in sub. (3). The ~~state treasurer~~ secretary of

1 administration shall then proceed to collect the amount of the bill as provided in sub.
2 (3). If an amended bill is not paid within 10 days after a copy thereof is mailed to the
3 objector by registered mail, the office shall notify the ~~state treasurer~~ secretary of
4 administration and the objector as in the case of delinquency in the payment of an
5 original bill. The ~~state treasurer~~ secretary of administration shall then proceed to
6 collect the amount of the bill as provided in the case of an original bill.

7 History: 1977 c. 29; 1981 c. 347 s. 80 (1); 1981 c. 391; 1987 a. 378; 1993 a. 16, 123, 491; 1995 a. 27; 1997 a. 140; 1999 a. 150.

7 **SECTION 198.** 195.60 (5) of the statutes is amended to read:

8 195.60 (5) No suit or proceeding shall be maintained in any court for the
9 purpose of restraining or in any way delaying the collection or payment of any bill
10 rendered under subs. (1) and (2). Every railroad against which a bill is rendered shall
11 pay the amount thereof, and after such payment may in the manner herein provided,
12 at any time within 2 years from the date the payment was made, sue the state in an
13 action at law to recover the amount paid with legal interest thereon from the date
14 of payment, upon the ground that the assessment was excessive, erroneous,
15 unlawful or invalid in whole or in part. If it is finally determined in such action that
16 any part of the bill for which payment was made was excessive, erroneous, unlawful
17 or invalid, the ~~state treasurer~~ secretary of administration shall make a refund to the
18 claimant as directed by the court, which shall be charged to the appropriations to the
19 office.

20 History: 1977 c. 29; 1981 c. 347 s. 80 (1); 1981 c. 391; 1987 a. 378; 1993 a. 16, 123, 491; 1995 a. 27; 1997 a. 140; 1999 a. 150.

20 **SECTION 199.** 196.199 (3) (d) of the statutes is amended to read:

21 196.199 (3) (d) If, at any time during a proceeding under this subsection, the
22 commission determines, after notice and reasonable opportunity to be heard, that a
23 person has made a filing in violation of par. (c), the commission shall order the person
24 to pay to any party to the proceeding the amount of reasonable expenses incurred by

1 that party because of the filing, including reasonable attorney fees, and the
2 commission may directly assess a forfeiture against the person of not less than \$25
3 nor more than \$5,000. A person against whom the commission assesses a forfeiture
4 under this paragraph shall pay the forfeiture to the commission within 10 days after
5 receipt of notice of the assessment or, if the person petitions for judicial review under
6 ch. 227, within 10 days after receipt of the final decision after exhaustion of judicial
7 review. The commission shall remit all forfeitures paid under this paragraph to the
8 ~~state treasurer~~ secretary of administration for deposit in the school fund. The
9 attorney general may bring an action in the name of the state to collect any forfeiture
10 assessed by the commission under this paragraph that has not been paid as provided
11 in this paragraph. The only contestable issue in such an action is whether or not the
12 forfeiture has been paid.

History: 1997 a. 218.

13 **SECTION 200.** 196.85 (3) of the statutes is amended to read:

14 196.85 (3) If any public utility, sewerage system, joint local water authority,
15 mobile home park operator or power district is billed under sub. (1), (2), (2e) or (2g)
16 and fails to pay the bill within 30 days or fails to file objections to the bill with the
17 commission, as provided in this subsection, the commission shall transmit to the
18 ~~state treasurer~~ secretary of administration a certified copy of the bill, together with
19 notice of failure to pay the bill, and on the same day the commission shall mail by
20 registered mail to the public utility, sewerage system, joint local water authority,
21 mobile home park operator or power district a copy of the notice which it has
22 transmitted to the ~~state treasurer~~ secretary of administration. Within 10 days after
23 receipt of the notice and certified copy of the bill, the ~~state treasurer~~ secretary of
24 administration shall levy the amount stated on the bill to be due, with interest, by

1 distress and sale of any property, including stocks, securities, bank accounts,
2 evidences of debt, and accounts receivable belonging to the delinquent public utility,
3 sewerage system, joint local water authority, mobile home park operator or power
4 district. The levy by distress and sale shall be governed by s. 74.10, 1985 stats.,
5 except that it shall be made by the ~~state treasurer~~ secretary of administration and
6 that goods and chattels anywhere within the state may be levied upon.

History: 1971 c. 40 s. 93; 1971 c. 125; 1973 c. 243 s. 82; 1975 c. 68; 1977 c. 29 ss. 1359, 1360, 1654 (10) (f); 1977 c. 203, 418; 1979 c. 171; 1981 c. 390; 1987 a. 378; 1991 a. 269; 1993 a. 496; 1997 a. 27, 140, 184, 229, 254; 1999 a. 32, 53; 1999 a. 150 ss. 648, 649, 672; 1999 a. 186.

7 **SECTION 201.** 196.85 (4) (d) of the statutes is amended to read:

8 196.85 (4) (d) If any bill against which objections have been filed is not paid
9 within 10 days after notice of a finding that the objections have been overruled and
10 disallowed by the commission has been mailed to the objector as provided in this
11 subsection, the commission shall give notice of the delinquency to the ~~state treasurer~~
12 secretary of administration and to the objector, in the manner provided in sub. (3).
13 The ~~state treasurer~~ secretary of administration shall then proceed to collect the
14 amount of the delinquent bill as provided in sub. (3). If an amended bill is not paid
15 within 10 days after a copy of the amended bill is mailed to the objector by registered
16 mail, the commission shall notify the ~~state treasurer~~ secretary of administration and
17 the objector as in the case of delinquency in the payment of an original bill. The ~~state~~
18 ~~treasurer~~ secretary of administration shall then proceed to collect the amount of the
19 amended bill as provided in the case of an original bill.

History: 1971 c. 40 s. 93; 1971 c. 125; 1973 c. 243 s. 82; 1975 c. 68; 1977 c. 29 ss. 1359, 1360, 1654 (10) (f); 1977 c. 203, 418; 1979 c. 171; 1981 c. 390; 1987 a. 378; 1991 a. 269; 1993 a. 496; 1997 a. 27, 140, 184, 229, 254; 1999 a. 32, 53; 1999 a. 150 ss. 648, 649, 672; 1999 a. 186.

20 **SECTION 202.** 196.85 (5) of the statutes is amended to read:

21 196.85 (5) No suit or proceeding may be maintained in any court to restrain or
22 delay the collection or payment of any bill rendered under sub. (1), (2), (2e) or (2g).
23 Every public utility, sewerage system, joint local water authority, mobile home park

1 operator or power district that is billed shall pay the amount of the bill, and after
2 payment may in the manner provided under this section, at any time within 2 years
3 from the date the payment was made, sue the state to recover the amount paid plus
4 interest from the date of payment, upon the ground that the assessment was
5 excessive, erroneous, unlawful or invalid in whole or in part. If the court finds that
6 any part of the bill for which payment was made was excessive, erroneous, unlawful
7 or invalid, the ~~state treasurer~~ secretary of administration shall make a refund to the
8 claimant as directed by the court. The refund shall be charged to the appropriations
9 to the commission.

History: 1971 c. 40 s. 93; 1971 c. 125; 1973 c. 243 s. 82; 1975 c. 68; 1977 c. 29 ss. 1359, 1360, 1654 (10) (f); 1977 c. 203, 418; 1979 c. 171; 1981 c. 390; 1987 a. 378; 1991 a. 269; 1993 a. 496; 1997 a. 27, 140, 184, 229, 254; 1999 a. 32, 53; 1999 a. 150 ss. 648, 649, 672; 1999 a. 186.

10 **SECTION 203.** 215.33 (3) (b) 2. of the statutes is amended to read:

11 215.33 (3) (b) 2. The accounts of the association are insured by the deposit
12 insurance corporation or any other insurer acceptable to the division, or that
13 adequate and sufficient securities have been deposited with the ~~state treasurer~~
14 secretary of administration to assure that the association will meet its obligations
15 to the residents of this state.

History: 1975 c. 56; 1979 c. 287; 1983 a. 167; 1985 a. 135, 157; 1995 a. 27, 104

16 **SECTION 204.** 223.02 (1) (intro.) of the statutes is amended to read:

17 223.02 (1) INDEMNITY FUND DEPOSIT. (intro.) Deposit at least \$100,000 with the
18 ~~state treasurer~~ secretary of administration or the ~~state treasurer's~~ secretary's agent
19 in accordance with the following provisions:

History: 1971 c. 41 s. 12; 1981 c. 20; 1987 a. 252; 1991 a. 316; 1995 a. 17, 336.

20 **SECTION 205.** 223.02 (1) (b) of the statutes is amended to read:

21 223.02 (1) (b) The ~~state treasurer~~ secretary of administration or the ~~state~~
22 ~~treasurer's~~ secretary's agent shall pay over to the bank trust company the interest,
23 dividends or other income on deposit or may authorize the bank trust company to

1 collect the interest, dividends or other income. The ~~state treasurer~~ secretary of
2 administration shall issue a certificate stating that a deposit has been made with the
3 ~~state treasurer~~ secretary of administration or the ~~state treasurer's~~ secretary's agent
4 in the manner provided in this section.

History: 1971 c. 41 s. 12; 1981 c. 20; 1987 a. 252; 1991 a. 316; 1995 a. 27, 336.

5 **SECTION 206.** 223.02 (1) (c) of the statutes is amended to read:

6 223.02 (1) (c) The ~~state treasurer~~ secretary of administration or the state
7 ~~treasurer's~~ secretary's agent shall hold the deposit as security for the faithful
8 execution of any trust which may be lawfully imposed upon and accepted by the trust
9 company bank. The cash or securities shall remain in the possession of the state
10 ~~treasurer~~ secretary of administration or the ~~state treasurer's~~ secretary's agent until
11 otherwise ordered by a court of competent jurisdiction, unless released pursuant to
12 par. (d).

History: 1971 c. 41 s. 12; 1981 c. 20; 1987 a. 252; 1991 a. 316; 1995 a. 27, 336.

13 **SECTION 207.** 223.02 (1) (d) of the statutes is amended to read:

14 223.02 (1) (d) The securities and cash deposited by a trust company bank may
15 be released by the ~~state treasurer~~ secretary of administration or the ~~state treasurer's~~
16 secretary's agent and returned to the bank, if the division certifies to the state
17 ~~treasurer~~ secretary of administration that the bank no longer exercises trust powers
18 and that the division is satisfied that there are no outstanding trust liabilities.

History: 1971 c. 41 s. 12; 1981 c. 20; 1987 a. 252; 1991 a. 316; 1995 a. 27, 336.

19 **SECTION 208.** 223.02 (1) (e) of the statutes is amended to read:

20 223.02 (1) (e) The ~~state treasurer~~ secretary of administration may designate
21 a banking corporation, having an authorized capital of \$1,000,000 or more, to act as
22 an agent to hold the cash or securities in safekeeping. The agent shall furnish to the
23 ~~state treasurer~~ secretary of administration a safekeeping receipt for all cash and

1 securities received by it. The agent shall pay the cash and securities to the state
2 ~~treasurer~~ secretary of administration on demand without conditions.

3 History: 1971 c. 41 s. 12; 1981 c. 20; 1987 a. 252; 1991 a. 316; 1995 a. 27, 336.

3 **SECTION 209.** 223.20 (3) of the statutes is amended to read:

4 223.20 (3) SURRENDER OF TRUST POWERS. If a converted trust company bank has
5 been fully discharged of all trusts committed to it, it may, by amendment to its
6 articles of incorporation, duly adopted by its stockholders and approved by the
7 division, surrender its powers to act in a fiduciary capacity. A trust company bank
8 that surrenders its trust powers under this subsection shall eliminate from its
9 corporate name the word "~~trust;~~" ^{"trust"} and may thereupon withdraw from the state
10 ~~treasurer~~ secretary of administration all securities and cash that it has deposited
11 with the ~~state treasurer~~ secretary of administration pursuant to s. 223.02.

12 History: 1995 a. 336.

12 **SECTION 210.** 224.77 (1m) (c) of the statutes is amended to read:

13 224.77 (1m) (c) All forfeitures shall be paid to the division of banking within
14 10 days after receipt of notice of assessment or, if the forfeiture is contested under
15 par. (b), within 10 days after receipt of the final decision after exhaustion of
16 administrative review. The division of banking shall remit all forfeitures paid to the
17 ~~state treasurer~~ secretary of administration for deposit in the school fund.

18 History: 1987 a. 359; 1987 a. 403 ss. 182, 256; Stats. 1987 s. 440.77; 1993 a. 112; 1995 a. 27 ss. 6598 to 6600; Stats. 1995 s. 224.77; 1997 a. 145, 191, 237; 1999 a. 32, 82; 1999 a. 150 s. 672.

18 **SECTION 211.** 253.06 (4) (c) 2. of the statutes is amended to read:

19 253.06 (4) (c) 2. If a fine or forfeiture is imposed by a court of record, after a
20 determination by the court of the amount due, the clerk of the court shall collect and
21 transmit such amount to the county treasurer as provided in s. 59.40 (2) (m). The
22 county treasurer shall then make payment to the ~~state treasurer~~ secretary of
23 administration as provided in s. 59.25 (3) (f) 2.

History: 1985 a. 29; 1987 a. 27; 1989 a. 31; 1993 a. 27 s. 373; Stats. 1993 s. 253.06; 1995 a. 407; 1997 a. 27, 283.