

1 an objection to the assessment with the board. ~~If the board does not overrule a~~  
2 ~~change from assessment under this section to assessment under s. 70.32 (1), the~~  
3 ~~affected municipality may file an appeal before the tax appeals commission.~~ If an  
4 assessment is increased by the board, the person assessed may file an appeal seeking  
5 review of the increase, or may, within 30 days after the municipality files a petition  
6 for review, file a cross-appeal, before the commission office of the commissioner of  
7 tax appeals even though the person did not file an objection to the assessment with  
8 the board.

\*\*\*NOTE: This is reconciled s. 70.995 (8) (a). This SECTION has been affected by  
drafts with the following LRB numbers: LRB-1767/2 and LRB-1680/1.

9 **\*-1680/2.10\* SECTION 1497.** 70.995 (8) (b) 1. of the statutes is renumbered  
10 70.995 (8) (b) and amended to read:

11 70.995 (8) (b) ~~The department of revenue~~ taxation district in which the  
12 manufacturing property is located shall annually notify each manufacturer assessed  
13 under this section ~~and the municipality in which the manufacturing property is~~  
14 ~~located~~ of the full value of all real and personal property owned by the manufacturer  
15 that is located in the taxation district. The notice shall be in writing and shall be sent  
16 by 1st class mail or electronic mail. In addition, the notice shall specify that  
17 objections to valuation, amount, or taxability must be filed with the state board of  
18 assessors within 60 days of issuance of the notice of assessment, that objections to  
19 a change from assessment under this section to assessment under s. 70.32 (1) must  
20 be filed within 60 days after receipt of the notice, that the fee under par. (c) 1. ~~or (d)~~  
21 must be paid and that the objection is not filed until the fee is paid. A statement shall  
22 be attached to the assessment roll indicating that the notices required by this section  
23 have been mailed and failure to receive the notice does not affect the validity of the

**SECTION 1497**

1 assessments, the resulting tax on real or personal property, the procedures of the  
2 office of the commissioner of tax appeals commission or of the state board of  
3 assessors, or the enforcement of delinquent taxes by statutory means.

\*\*\*\*NOTE: This is reconciled s. 70.995 (8) (b). This SECTION has been affected by  
drafts with the following LRB numbers: LRB-1680/1 and LRB-1767/2.

4 **\*-1680/2.11\* SECTION 1498.** 70.995 (8) (b) 2. of the statutes is repealed.

5 **\*-1680/2.12\* SECTION 1499.** 70.995 (8) (c) 1. of the statutes is amended to read:

6 70.995 (8) (c) 1. All objections to the amount, valuation, taxability, or change  
7 from assessment under this section to assessment under s. 70.32 (1) of property shall  
8 be first made in writing on a form prescribed by the department of revenue that  
9 specifies that the objector shall set forth the reasons for the objection, the objector's  
10 estimate of the correct assessment, and the basis under s. 70.32 (1) for the objector's  
11 estimate of the correct assessment. An objection shall be filed with the state board  
12 of assessors within the time prescribed in par. (b) 1. A \$45 fee shall be paid when the  
13 objection is filed unless a fee has been paid in respect to the same piece of property  
14 and that appeal has not been finally adjudicated. The objection is not filed until the  
15 fee is paid. Neither the state board of assessors nor the office of the commissioner  
16 of tax appeals commission may waive the requirement that objections be in writing.  
17 Persons who own land and improvements to that land may object to the aggregate  
18 value of that land and improvements to that land, but no person who owns land and  
19 improvements to that land may object only to the valuation of that land or only to the  
20 valuation of improvements to that land.

\*\*\*\*NOTE: This is reconciled s. 70.995 (8) (c) 1. This SECTION has been affected by  
drafts with the following LRB numbers: LRB-1680/1 and LRB-1767/2.

21 **\*-1680/2.13\* SECTION 1500.** 70.995 (8) (c) 2. of the statutes is amended to read:

1           70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file  
2 supplemental information to support the manufacturer's objection within 60 days  
3 from the date the objection is filed. The state board of assessors shall notify the  
4 municipality taxation district in which the manufacturer's property is located of  
5 supplemental information filed by the manufacturer under this subdivision, if the  
6 municipality taxation district has filed an appeal related to the objection.

7           \*~~1680/2.14~~\* SECTION 1501. 70.995 (8) (d) of the statutes is repealed.

8           \*~~1680/2.15~~\* SECTION 1502. 70.995 (8) (dm) of the statutes is amended to read:

9           70.995 (8) (dm) The department shall refund filing fees paid under par. (c) 1.  
10 ~~or (d)~~ if the appeal in respect to the fee is denied because of lack of jurisdiction.

11           \*~~1767/3.24~~\* SECTION 1503. 70.995 (8) (e) of the statutes is amended to read:

12           70.995 (8) (e) Upon completion of and review by the office of the commissioner  
13 of tax appeals commission and receipt of the statement of assessments required  
14 under s. 70.53, the department of revenue shall be responsible for equating all  
15 full-value manufacturing property assessments entered in the manufacturing  
16 property assessment roll to the general level of assessment of all other property  
17 within the individual taxation district. Thereafter, the manufacturing property  
18 assessment roll shall be delivered to the municipal clerk and annexed to the  
19 municipal assessment roll containing all other property.

20           \*~~1767/3.25~~\* SECTION 1504. 70.995 (9) of the statutes is amended to read:

21           70.995 (9) Any aggrieved party may appeal a determination by the office of the  
22 commissioner of tax appeals commission under sub. (8) to the circuit court for Dane  
23 County under s. 73.015.

24           \*~~1680/2.16~~\* SECTION 1505. 70.995 (10) of the statutes is amended to read:

1           70.995 (10) ~~Municipalities, and counties with a county assessor system,~~  
2           Taxation districts shall have access to all manufacturing property for the purpose of  
3           making appraisals of valuation of such property and may employ appraisal  
4           personnel, who need not be certified under s. 70.05 (4), for such purpose.

5           \*~~1680/2.17~~\* **SECTION 1506.** 70.995 (11) of the statutes is repealed.

6           \*~~1680/2.18~~\* **SECTION 1507.** 70.995 (12) (a) of the statutes is amended to read:

7           70.995 (12) (a) The department of revenue shall prescribe a standard  
8           manufacturing property report form that shall be submitted annually to the taxation  
9           district in which the property is located for each real estate parcel and each personal  
10          property account on or before March 1 by all manufacturers whose property is  
11          assessed under this section. The report form shall contain all information considered  
12          necessary by the department and shall include, without limitation, income and  
13          operating statements, fixed asset schedules and a report of new construction or  
14          demolition. Failure to submit the report shall result in denial of any right of  
15          redetermination by the state board of assessors or the office of the commission of tax  
16          appeals commission. If any property is omitted or understated in the assessment roll  
17          in any of the next 5 previous years, the assessor shall enter the value of the omitted  
18          or understated property once for each previous year of the omission or  
19          understatement. The assessor shall affix a just valuation to each entry for a former  
20          year as it should have been assessed according to the assessor's best judgment. Taxes  
21          shall be apportioned and collected on the tax roll for each entry, on the basis of the  
22          net tax rate for the year of the omission, taking into account credits under s. 79.10.  
23          In the case of omitted property, interest shall be added at the rate of 0.0267% per day  
24          for the period of time between the date when the form is required to be submitted and  
25          the date when the assessor affixes the just valuation. ~~In the case of underpayments~~

1 ~~determined after an objection under s. 70.995 (8) (d), interest shall be added at the~~  
2 ~~average annual discount interest rate determined by the last auction of 6-month~~  
3 ~~U.S. treasury bills before the objection per day for the period of time between the date~~  
4 ~~when the tax was due and the date when it is paid.~~

\*\*\*\*NOTE: This is reconciled s. 70.995 (12) (a). This SECTION has been affected by drafts with the following LRB numbers: LRB-1680/1 and LRB-1767/2.

5 **\*-1680/2.19\* SECTION 1508.** 70.995 (12) (b) of the statutes is amended to read:

6 70.995 (12) (b) The department of revenue taxation district shall allow an  
7 extension to April 1 of the due date for filing the report forms required under par. (a)  
8 if a written application for an extension, stating the reason for the request, is filed  
9 with the department on or before March 1.

10 **\*-1680/2.20\* SECTION 1509.** 70.995 (12) (c) of the statutes is amended to read:

11 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable  
12 cause, if a taxpayer fails to file any form required under par. (a) for property that the  
13 ~~department of revenue was assessed during under this section in~~ the previous year  
14 by the due date or by any extension of the due date that has been granted, the  
15 taxpayer shall pay to the department of revenue taxation district in which the  
16 property is located a penalty of \$25 if the form is filed 1 to 10 days late; \$50 or 0.05%  
17 of the previous year's assessment, whichever is greater, but not more than \$250, if  
18 the form is filed 11 to 30 days late; and \$100 or 0.1% of the previous year's  
19 assessment, whichever is greater, but not more than \$750, if the form is filed more  
20 than 30 days late. Penalties are due 30 days after they are assessed and are  
21 delinquent if not paid on or before that date. The ~~department~~ taxation district may  
22 refund all or part of any penalty it assesses under this paragraph if it finds  
23 reasonable grounds for late filing.

## SECTION 1510

1           \*~~1680/2.21~~\* SECTION 1510. 70.995 (12r) of the statutes is amended to read:

2           70.995 (12r) ~~The department of revenue~~ Each taxation district shall calculate  
3 the value of property located in the taxation district that is used in manufacturing,  
4 as defined in this section, and that is exempt under s. 70.11 (39) and (39m).

5           \*~~1680/2.22~~\* SECTION 1511. 70.995 (13) of the statutes is repealed.

6           \*~~0529/4.125~~\* SECTION 1512. 71.10 (5) (h) (intro.) of the statutes is amended  
7 to read:

8           71.10 (5) (h) *Certification of amounts.* (intro.) Annually, on or before September  
9 15, the secretary of revenue shall certify to the department of natural resources, and  
10 the department of administration ~~and the state treasurer:~~

11           \*~~0529/4.126~~\* SECTION 1513. 71.10 (5e) (h) (intro.) of the statutes is amended  
12 to read:

13           71.10 (5e) (h) *Certification of amounts.* (intro.) Annually, on or before  
14 September 15, the secretary of revenue shall certify to the district board under  
15 subch. IV of ch. 229, and the department of administration ~~and the state treasurer:~~

16           \*~~0529/4.127~~\* SECTION 1514. 71.30 (10) (h) (intro.) of the statutes is amended  
17 to read:

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

21           \*~~0529/4.128~~\* SECTION 1515. 71.74 (13) (a) of the statutes is amended to read:

22           71.74 (13) (a) If the tax is increased the department shall proceed to collect the  
23 additional tax in the same manner as other income or franchise taxes are collected.

24           If the income or franchise taxes are decreased upon direction of the department the  
25 ~~state treasurer~~ secretary of administration shall refund to the taxpayer such part of

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

9 \*~~0529/4.129~~\* SECTION 1516. 71.74 (13) (b) of the statutes is amended to read:

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

20 \*~~0529/4.130~~\* SECTION 1517. 71.74 (14) of the statutes is amended to read:

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

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

12 \*~~0529/4.131~~\* SECTION 1518. 71.80 (1) (e) of the statutes is amended to read:

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

17 \*~~1824/6.17~~\* SECTION 1519. 71.80 (6) of the statutes is amended to read:

18 71.80 (6) PROSECUTIONS BY ATTORNEY GENERAL. The attorney general is  
19 ~~authorized, upon the request of the secretary of revenue, to~~ may represent the state  
20 or ~~to~~ assist the district attorney in the prosecution of any case arising under s. 71.83  
21 (2) (a) 1. and (b) 1. and 2.

22 \*~~0529/4.132~~\* SECTION 1520. 71.80 (16) (b) of the statutes is amended to read:

23 71.80 (16) (b) A construction contractor required to file a surety bond under par.  
24 (a) may, in lieu of such requirement, but subject to approval by the department,  
25 deposit with the ~~state treasurer~~ secretary of administration an amount of cash equal



1 to the face of the bond that would otherwise be required. If an offer to deposit is made,  
2 the department shall issue a certificate to the ~~state treasurer~~ secretary of  
3 administration authorizing said ~~treasurer~~ secretary to accept payment of such  
4 moneys and to give his or her receipt therefor. A copy of such certificate shall be  
5 mailed to the contractor who shall, within the time fixed by the department, pay such  
6 amount to ~~said treasurer~~ the secretary of administration. A copy of the receipt of the  
7 ~~state treasurer~~ secretary of administration shall be filed with the department. Upon  
8 final determination by the department of such contractor's liability for state income  
9 or franchise taxes, required unemployment insurance contributions, sales and use  
10 taxes, and income taxes withheld from wages of employees, interest and penalties,  
11 by reason of such contract or contracts, the department shall certify to the ~~state~~  
12 ~~treasurer~~ secretary of administration the amount of taxes, penalties, and interest as  
13 finally determined, shall instruct the ~~treasurer~~ secretary of administration as to the  
14 proper distribution of such amount, and shall state the amount, if any, to be refunded  
15 to such contractor. The ~~state treasurer~~ secretary of administration shall make the  
16 payments directed by such certificate within 30 days after receipt thereof. Amounts  
17 refunded to the contractor shall be without interest.

18 \*~~0529/4.133~~\* SECTION 1521. 71.80 (17) of the statutes is amended to read:

19 71.80 (17) TAX RECEIPTS TRANSMITTED TO ~~STATE TREASURER~~ THE SECRETARY OF  
20 ADMINISTRATION. Within 15 days after receipt of any income or franchise tax  
21 payments, the department shall transmit the same to the ~~state treasurer~~ secretary  
22 of administration.

23 \*~~1767/3.26~~\* SECTION 1522. 71.82 (2) (d) of the statutes is amended to read:

24 71.82 (2) (d) *Withholding tax*. Of the amounts required to be withheld any  
25 amount not deposited or paid over to the department within the time required shall

1 be deemed delinquent and deposit reports or withholding reports filed after the due  
2 date shall be deemed late. Delinquent deposits or payments shall bear interest at  
3 the rate of 1.5% per month from the date deposits or payments are required under  
4 this section until deposited or paid over to the department. The department shall  
5 provide by rule for reduction of interest on delinquent deposits to 12% per year in  
6 stated instances wherein the secretary of revenue determines reduction fair and  
7 equitable. In the case of a timely filed deposit or withholding report, withheld taxes  
8 shall become delinquent if not deposited or paid over on or before the due date of the  
9 report. In the case of no report filed or a report filed late, withheld taxes shall become  
10 delinquent if not deposited or paid over by the due date of the report. In the case of  
11 an assessment under s. 71.83 (1) (b) 2., the amount assessed shall become delinquent  
12 if not paid on or before the first day of the calendar month following the calendar  
13 month in which the assessment becomes final, but if the assessment is contested  
14 before the office of the commissioner of tax appeals commission or in the courts, it  
15 shall become delinquent on the 30th day following the date on which the order or  
16 judgment representing final determination becomes final.

17 \*~~1824/6.18~~\* SECTION 1523. 71.85 (2) of the statutes is amended to read:

18 71.85 (2) PROSECUTIONS BY ATTORNEY GENERAL. The attorney general is  
19 authorized, ~~upon request of the secretary of revenue, to~~ may represent the state or  
20 ~~to~~ assist the district attorney in the prosecution of any case arising under s. 71.83 (2)  
21 (a) 1. or (2) (b) 1. or 2.

22 \*~~1767/3.27~~\* SECTION 1524. 71.88 (2) (title) of the statutes is amended to read:

23 71.88 (2) (title) APPEAL TO THE ~~WISCONSIN~~ OFFICE OF THE COMMISSIONER OF TAX  
24 APPEALS COMMISSION.

25 \*~~1767/3.28~~\* SECTION 1525. 71.88 (2) (a) of the statutes is amended to read:

1           71.88 (2) (a) *Appeal of the department's redetermination of assessments and*  
2 *claims for refund.* A person feeling aggrieved by the department's redetermination  
3 may appeal to the office of the commissioner of tax appeals ~~commission~~ by filing a  
4 petition with the clerk of the ~~commission~~ office of the commissioner of tax appeals  
5 as provided by law and the rules of practice promulgated by the ~~commission~~ office  
6 of the commissioner of tax appeals. If a petition is not filed with the ~~commission~~ office  
7 of the commissioner of tax appeals within the time provided in s. 73.01 or, except as  
8 provided in s. 71.75 (5), if no petition for redetermination is made within the time  
9 provided the assessment, refund, or denial of refund shall be final and conclusive.

10           \*~~1767/3.29~~\* SECTION 1526. 71.88 (2) (b) of the statutes is amended to read:

11           71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person  
12 aggrieved by the department of revenue's redetermination of a credit under s. 71.07  
13 (3m) or (6), 71.28 (1) or (2m) or 71.47 (1) or (2m) or subch. VIII or IX, except when the  
14 denial is based upon late filing of claim for credit or is based upon a redetermination  
15 under s. 71.55 (8) of rent constituting property taxes accrued as at arm's length, may  
16 appeal the redetermination to the office of the commissioner of tax appeals  
17 ~~commission~~ by filing a petition with the ~~commission~~ office of the commissioner of tax  
18 appeals within 60 days after the redetermination, as provided under s. 73.01 (5) with  
19 respect to income or franchise tax cases, and review of the ~~commission's~~ decision of  
20 the office of the commissioner of tax appeals may be had under s. 73.015. For appeals  
21 brought under this paragraph, the filing fee required under s. 73.01 (5) (a) does not  
22 apply.

23           \*~~1767/3.30~~\* SECTION 1527. 71.89 (1) of the statutes is amended to read:

24           71.89 (1) If the taxpayer requests a hearing, the additional tax or overpayment  
25 shall not become due and payable until after hearing and determination of the tax

1 by the office of the commissioner of tax appeals ~~commission~~ or disposition of the  
2 appeal pursuant to stipulation and order under ss. 73.01 (4) (a) and 73.03 (25).

3 **\*-1767/3.31\* SECTION 1528.** 71.89 (2) of the statutes is amended to read:

4 71.89 (2) No person against whom an assessment of income or franchise tax has  
5 been made shall be allowed in any action either as plaintiff or defendant or in any  
6 other proceeding to question such assessment unless the requirements of ss. 71.88  
7 and 71.90 (1) shall first have been complied with, and unless such person shall have  
8 made full disclosure under oath at the hearing before the office of the commissioner  
9 of tax appeals ~~commission~~ of any and all income that the person received. The  
10 requirement of full disclosure under this subsection may be waived by the  
11 department of revenue.

12 **\*-1767/3.32\* SECTION 1529.** 71.89 (3) of the statutes is amended to read:

13 71.89 (3) As soon as the appellant shall have filed a petition with the office of  
14 the commissioner of tax appeals ~~commission~~, all collection proceedings, except  
15 proceedings under s. 71.74 (14), shall be stayed until final determination of the  
16 appeal and any review thereof.

17 **\*-1767/3.33\* SECTION 1530.** 71.89 (4) of the statutes is amended to read:

18 71.89 (4) Any person who contests an assessment before the office of the  
19 commissioner of tax appeals ~~commission~~ or in court shall state in his or her petition  
20 or notice of appeal what portion if any of the tax is admitted to be legally assessable  
21 and correct. Within 5 days after notice by the department, the appellant shall pay  
22 to the department the whole amount of the admitted tax and such tax shall be  
23 appropriated in accordance with s. 25.20. Any such payment shall be considered an  
24 admission of the legality of the tax thus paid, and such tax so paid cannot be  
25 recovered in the pending appeal or in any other action or proceeding.

1           \*~~1767/3.34~~\* SECTION 1531. 71.90 (2) of the statutes is amended to read:

2           71.90 (2) DEPOSIT WITH THE STATE TREASURER. At any time while the petition is  
3 pending before the office of the commissioner of tax appeals ~~commission~~ or an appeal  
4 in regard to that petition is pending in a court, the taxpayer may offer to deposit the  
5 entire amount of the additional taxes, together with interest, with the state  
6 treasurer. If an offer to deposit is made, the department of revenue shall issue a  
7 certificate to the state treasurer authorizing the treasurer to accept payment of such  
8 taxes together with interest to the first day of the succeeding month and to give a  
9 receipt. A copy of the certificate shall be mailed to the taxpayer who shall pay the  
10 taxes and interest to the treasurer within 30 days. A copy of the receipt of the state  
11 treasurer shall be filed with the department. The department shall, upon final  
12 determination of the appeal, certify to the state treasurer the amount of the taxes as  
13 finally determined and direct the state treasurer to refund to the appellant any  
14 portion of such payment which has been found to have been improperly assessed,  
15 including interest. The state treasurer shall make the refunds directed by the  
16 certificate within 30 days after receipt. Taxes paid to the state treasurer under this  
17 subsection shall be subject to the interest provided by ss. 71.82 and 71.91 (1) (c) only  
18 to the extent of the interest accrued on the taxes prior to the first day of the month  
19 succeeding the application for hearing. Any portion of the amount deposited with the  
20 state treasurer which is refunded to the taxpayer shall bear interest at the rate of  
21 9% per year during the time that the funds are on deposit.

22           \*~~0529/4.134~~\* SECTION ~~1532~~ <sup>auto-ref RAC463</sup> 71.90 (2) of the statutes, as affected by 2003  
23 Wisconsin Act .... (this act), is amended to read:

24           71.90 (2) DEPOSIT WITH THE STATE TREASURER SECRETARY OF ADMINISTRATION. At  
25 any time while the petition is pending before the office of the commissioner of tax

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

\*\*\*\*NOTE: This is reconciled s. 71.90 (2). This SECTION has been affected by drafts  
with the following LRB numbers: LRB-0529 and LRB-1767.

22 \*-1767/3.35\* SECTION 1533. 71.91 (1) (b) of the statutes is amended to read:

1           71.91 (1) (b) *Withholding*. Any amount not deposited or paid over to the  
2 department, or to the person that the department prescribes, within the time  
3 required shall be deemed delinquent and deposit reports or withholding reports filed  
4 after the due date shall be deemed late. In the case of a timely filed deposit or  
5 withholding report, withheld taxes shall become delinquent if not deposited or paid  
6 over on or before the due date of the report. In the case of no report filed or a report  
7 filed late, withheld taxes shall become delinquent if not deposited or paid over by the  
8 due date of the report. In the case of an assessment under s. 71.83 (1) (b) 2., the  
9 amount assessed shall become delinquent if not paid on or before the due date  
10 specified in the notice of deficiency, but if the assessment is contested before the office  
11 of the commissioner of tax appeals ~~commission~~ or in the courts, it shall become  
12 delinquent on the 30th day following the date on which the order or judgment  
13 representing final determination becomes final.

14           \*~~1767/3.36~~\* SECTION 1534. 71.91 (1) (c) of the statutes is amended to read:

15           71.91 (1) (c) *Contested income and franchise tax assessments*. Any additional  
16 income or franchise tax assessment contested before the office of the commissioner  
17 of tax appeals ~~commission~~ or in the courts, which is finally determined to be correct,  
18 shall become delinquent if not paid on or before the 30th day following the date on  
19 which the order or judgment representing such final determination becomes final  
20 and conclusive. Any additional income or franchise tax assessment so contested  
21 shall be subject to s. 71.74 (14).

22           \*~~0529/4.135~~\* SECTION 1535. 71.91 (5) (h) of the statutes is amended to read:

23           71.91 (5) (h) All fees and compensation of officials or other persons performing  
24 any act or functions required in carrying out this subchapter, except such as are by  
25 this subchapter to be paid to such officials or persons by the taxpayer, shall, upon

## SECTION 1535

1 presentation to the department of revenue of an itemized and verified statement of  
2 the amount due, be paid ~~by the state treasurer,~~ upon audit by the department of  
3 administration on the certificate of the secretary of revenue, by the secretary of  
4 administration and charged to the proper appropriation for the department of  
5 revenue. No public official shall be entitled to demand prepayment of any fee for the  
6 performance of any official act required in carrying out this subchapter.

7 **\*-0529/4.136\* SECTION 1536.** 71.91 (7) (e) of the statutes is amended to read:

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

17 **\*-0229/2.9\* SECTION 1537.** 71.93 (1) (a) 4. of the statutes is amended to read:

18 71.93 (1) (a) 4. An amount that the department of workforce development may  
19 recover under s. 49.161, 49.195 (3), or 49.793, or may collect under s. 49.147 (6) (cm),  
20 if the department of workforce development has certified the amount under s. 49.85.

21 **\*-0336/P2.2\* SECTION 1538.** 71.93 (1) (a) 5. of the statutes is amended to read:

22 71.93 (1) (a) 5. An amount owed to the department of corrections under s.  
23 ~~304.073 (2) or 304.074 (2).~~

24 **\*-0529/4.137\* SECTION 1539.** 72.24 of the statutes is amended to read:

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1 outside the city of Madison shall be provided under s. 73.07. All hearings held in  
2 Milwaukee shall be held in the southeast district office of the department of natural  
3 resources. The ~~commission~~ office of the commissioner of tax appeals shall maintain  
4 permanent hearing rooms in Madison.

5 (b) The ~~commission~~ office of the commissioner of tax appeals shall provide for  
6 the publication of such of its reports, decisions and opinions as are of public interest  
7 in such form as it deems best adapted for public convenience and use. Such  
8 publications shall constitute the official reports of the ~~commission~~ office of the  
9 commissioner of tax appeals and shall be made available for sale and distribution to  
10 the public under ch. 35. In addition to any report submitted under s. 15.06 (7), the  
11 ~~commission~~ office of the commissioner of tax appeals shall make additional reports  
12 to the governor or the legislature as they request. The ~~commission~~ office of the  
13 commissioner of tax appeals shall submit a report requested by the legislature to the  
14 chief clerk of each house of the legislature, for distribution to the legislature under  
15 s. 13.172 (2).

16 \*~~1767/3.43~~\* **SECTION 1546.** 73.01 (4) of the statutes is amended to read:

17 73.01 (4) POWERS AND DUTIES DEFINED. (a) Subject to the provisions for judicial  
18 review contained in s. 73.015, the ~~commission~~ office of the commissioner of tax  
19 appeals shall be the final authority for the hearing and determination of all questions  
20 of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss. 70.38 (4)  
21 (a), 70.397, 70.64, and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4) (c), 76.48  
22 (6), 76.91, 77.26 (3), 77.59 (6) (b), 78.01, 78.22, 78.40, 78.555, 139.02, 139.03, 139.06,  
23 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45, subch. XIV of ch. 71,  
24 and subch. VII of ch. 77. Whenever with respect to a pending appeal there is filed  
25 with the ~~commission~~ office of the commissioner of tax appeals a stipulation signed

1 by the department of revenue and the adverse party, under s. 73.03 (25), or the  
2 department of transportation and the adverse party agreeing to an affirmance,  
3 modification, or reversal of the department of revenue's or department of  
4 transportation's position with respect to some or all of the issues raised in the appeal,  
5 the ~~commission~~ office of the commissioner of tax appeals shall enter an order  
6 affirming or modifying in whole or in part, or canceling the assessment appealed  
7 from, or allowing in whole or in part or denying the petitioner's refund claim, as the  
8 case may be, pursuant to and in accordance with the stipulation filed. No  
9 responsibility shall devolve upon the ~~commission~~ office of the commissioner of tax  
10 appeals, respecting the signing of an order of dismissal as to any pending appeal  
11 settled by the department of revenue or the department of transportation without  
12 the approval of the ~~commission~~ office of the commissioner of tax appeals.

13 (am) Whenever it appears to the ~~commission~~ office of the commissioner of tax  
14 appeals or, ~~in respect to hearings conducted by one commissioner, to that~~  
15 ~~commissioner~~ to a person assigned to hear a matter under this section that  
16 proceedings have been instituted or maintained by the taxpayer primarily for delay  
17 or that the taxpayer's position in those proceedings is frivolous or groundless, the  
18 ~~commission or commissioner~~ office of the commissioner of tax appeals or the tax  
19 appeals commissioner may assess the taxpayer an amount not to exceed \$1,000 at  
20 the same time that the deficiency is assessed. Those damages shall be paid upon  
21 notice from the department of revenue and shall be collected as a part of the tax.

22 (b) Any matter required to be heard by the ~~commission~~ office of the  
23 commissioner of tax appeals may be heard by ~~any member of the commission or its~~  
24 the tax appeals commissioner or by a hearing examiner and reported to the office of  
25 the commissioner of tax appeals, and hearings of matters pending before it shall be

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1 assigned to ~~members of the commission or its~~ the tax appeals commissioner or to a  
2 hearing examiner by the ~~chairperson~~ tax appeals commissioner. Unless a majority  
3 of the ~~commission~~ decides that the ~~full commission~~ should decide a case, cases other  
4 than ~~small claims~~ cases shall be decided by a panel of 3 members assigned by the  
5 ~~chairperson~~ prior to the hearing. If the parties have agreed to an oral decision, the  
6 ~~member or members~~ person conducting the hearing may render an oral decision.  
7 Hearings shall be open to the public and all proceedings shall be conducted in  
8 accordance with rules of practice and procedure prescribed by the ~~commission~~ office  
9 of the commissioner of tax appeals. Small claims cases shall be decided by ~~one~~  
10 ~~commissioner~~ the tax appeals commissioner or by a hearing examiner, as assigned  
11 by the ~~chairperson~~ tax appeals commissioner prior to the hearing.

12 (bn) The parties to any matter required to be heard and decided by the  
13 ~~commission~~ office of the commissioner of tax appeals, except appeals arising under  
14 s. 70.64 or ch. 76, may consent in writing that the ~~chairperson or any member of the~~  
15 ~~commission~~ person assigned to hear the matter may render an oral decision, and that  
16 the parties waive the right to appeal such decision. Such oral decision shall not be  
17 binding upon the department, as to statutory construction, in a subsequent matter.  
18 Provisions of this section, s. 73.015 or ch. 227 in conflict herewith shall not apply to  
19 decisions rendered under this paragraph.

20 (c) The ~~commission~~ office of the commissioner of tax appeals shall, upon the  
21 request of any party to a matter pending before it or of any officer of the state  
22 government or upon its own motion order that all proceedings in a matter pending  
23 before it be recorded, and the expense thereof shall be paid by the state out of the  
24 appropriation for the ~~commission~~ office of the commissioner of tax appeals. The  
25 ~~commission~~ office of the commissioner of tax appeals may supply copies of the

1 transcript of those recordings to anyone requesting them, at the expense of the  
2 person making such request. All moneys received by the ~~commission~~ office of the  
3 commissioner of tax appeals from the sale of transcripts of those recordings shall be  
4 paid into the state treasury within one week after receipt. If no party to a matter  
5 pending before the ~~commission~~ office of the commissioner of tax appeals requests  
6 that the proceedings held with respect thereto be recorded, and the ~~commission~~ office  
7 of the commissioner of tax appeals does not so order upon its own motion, all parties  
8 shall be deemed to have waived all rights of appeal to the courts upon questions as  
9 to the admission or exclusion of evidence or as to whether a finding of the ~~commission~~  
10 office of the commissioner of tax appeals is warranted by the evidence. The right of  
11 appeal upon questions of law raised by the pleadings or by facts stipulated or shown  
12 by the findings of the ~~commission~~ office of the commissioner of tax appeals is not  
13 waived.

14 (d) ~~Any member of the commission~~ The tax appeals commissioner or any  
15 employee of the ~~commission~~ office of the commissioner of tax appeals, designated in  
16 writing for the purpose by the ~~chairperson~~ tax appeals commissioner, may  
17 administer oaths, and ~~any member of the commission~~ the tax appeals commissioner  
18 or any hearing examiner designated by the tax appeals commissioner may summon  
19 and examine witnesses and require by subpoena the production of all returns, books,  
20 papers, documents, correspondence and other evidence pertaining to the matter  
21 under inquiry, at any designated place of hearing and may require the taking of a  
22 deposition before any person competent to administer oaths, either within or without  
23 the state, upon notice to the interested party in like manner that depositions of  
24 witnesses are taken in civil actions pending in the circuit court. Any party to a matter  
25 pending before the ~~commission~~ office of the commissioner of tax appeals may

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1 summon witnesses or require the production of papers in the same manner as  
2 witnesses are summoned or papers required to be produced in civil actions in the  
3 circuit court. Any person summoned or whose deposition is taken shall receive the  
4 same fees and mileage as would be allowed in a civil action pending in the circuit  
5 court, and the expense thereof shall be paid by the person summoning such witness  
6 or causing the deposition to be taken.

7 (dn) In connection with the hearing of any matter required to be heard and  
8 decided by the ~~commission~~ office of the commissioner of tax appeals, except appeals  
9 arising under s. 70.64 or ch. 76, the ~~chairperson or any member of the commission~~  
10 person assigned to hear the matter may, with the consent of the parties, render an  
11 oral decision. In small claims cases, the ~~presiding commissioner~~ person assigned to  
12 hear the matter may, without consent of the parties, either render an oral decision  
13 at the close of the hearing or provide a written decision to all parties within 2 weeks  
14 after the hearing. Decisions in small claims cases are not precedents. Any party may  
15 appeal such oral decision as provided in s. 73.015. Oral decisions constitute notice  
16 for purposes of determining the time in which appeals may be taken. Provisions of  
17 this section or ch. 227 in conflict with this paragraph do not apply to decisions  
18 rendered under this paragraph.

19 (e) Except as provided in par. (dn), the ~~commission~~ office of the commissioner  
20 of tax appeals in each case heard by it shall, irrespective of ch. 227, make a decision  
21 in writing accompanied by findings of fact and conclusions of law. The ~~commission~~  
22 office of the commissioner of tax appeals may issue an opinion in writing in addition  
23 to its findings of fact and decision. The decision or order of the ~~commission~~ office of  
24 the commissioner of tax appeals shall become final and shall be binding upon the  
25 petitioner and upon the department of revenue for that case unless an appeal is

1 taken from the decision or order of the ~~commission~~ office of the commissioner of tax  
2 appeals under s. 73.015. Except in respect to small claims decisions, if the  
3 ~~commission~~ office of the commissioner of tax appeals construes a statute adversely  
4 to the contention of the department of revenue:

5 1. Except for hearings on ss. 341.405 and 341.45 and except as provided in subd.  
6 2., the department of revenue shall be deemed to acquiesce in the construction so  
7 adopted unless the department of revenue seeks review of the order or decision of the  
8 ~~commission~~ office of the commissioner of tax appeals so construing the statute. For  
9 purposes of this subdivision, the department of revenue has sought review of the  
10 order or decision if it seeks review and later settles the case or withdraws its petition  
11 for review or if the merits of the case are for other reasons not determined by judicial  
12 review. The construction so acquiesced in shall thereafter be followed by the  
13 department of revenue.

14 2. Except for hearings on ss. 341.405 and 341.45, the department of revenue  
15 may choose not to appeal and to nonacquiesce in the decision or order by sending a  
16 notice of nonacquiescence to the clerk of the ~~commission~~ office of the commissioner  
17 of tax appeals, to the revisor of statutes for publication in the Wisconsin  
18 administrative register and to the taxpayer or the taxpayer's representative before  
19 the time expires for seeking a review of the decision or order under s. 73.015. The  
20 effect of this action is that, although the decision or order is binding on the parties  
21 for the instant case, the ~~commission's~~ conclusions of law, the rationale, and the  
22 construction of statutes in the instant case, as determined by the office of the  
23 commissioner of tax appeals, are not binding upon or required to be followed by the  
24 department of revenue in other cases.

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1 (f) All reports, findings, decisions and opinions of the ~~commission~~ office of the  
2 commissioner of tax appeals, and all evidence received by the ~~commission~~ office of  
3 the commissioner of tax appeals, including a transcript of any report of the  
4 proceedings, shall be open to the inspection of the public, except that the originals  
5 of books, documents, records, labels, diagrams, and other exhibits introduced in  
6 evidence before the ~~commission~~ office of the commissioner of tax appeals, may be  
7 withdrawn from the custody of the ~~commission~~ office of the commissioner of tax  
8 appeals in such manner and upon such terms as the ~~commission~~ office of the  
9 commissioner of tax appeals may, in its discretion, prescribe.

10 (g) The ~~commission~~ office of the commissioner of tax appeals shall, in  
11 manufacturing property redeterminations under s. 70.995 for which a refund is due  
12 a taxpayer because of a reduction in value by the ~~commission~~ office of the  
13 commissioner of tax appeals, include in its determination a finding of whether the  
14 reduction was due to false or incomplete information supplied by the taxpayer.

15 (h) The ~~commission~~ office of the commissioner of tax appeals may extend any  
16 of its deadlines for persons designated in section 7508 (a) of the internal revenue code  
17 for the length of time specified in that section.

18 (i) If the department of revenue assesses under s. 71.74 (9), the ~~commission~~  
19 office of the commissioner of tax appeals shall consolidate the appeals of that  
20 assessment.

21 **\*-1767/3.44\* SECTION 1547.** 73.01 (4m) of the statutes is amended to read:

22 **73.01 (4m) DEADLINE FOR DECISIONS.** (a) The final decision or order of the  
23 ~~commission~~ office of the commissioner of tax appeals shall be issued within 90 days  
24 after the date on which the last document necessary to the decision of the matter is  
25 received or the date on which a hearing is closed, whichever is later, unless good



1 cause is shown or unless the parties and the ~~commission~~ office of the commissioner  
2 of tax appeals agree to an extension.

3 (b) No ~~member of the commission, including the chairperson, or its hearing~~  
4 ~~examiner, including the tax appeals commissioner,~~ may receive any salary unless he  
5 or she first executes an affidavit at the end of each salary period stating that he or  
6 she has complied with the deadlines in par. (a). The affidavit shall be presented to  
7 and filed with every official who certifies, in whole or in part, the salary.

8 (c) If a ~~member of the commission, including the chairperson, or its hearing~~  
9 ~~examiner or the tax appeals commissioner~~ is unable to comply with the deadline  
10 under par. (a), that person shall so certify in the record, and the period is then  
11 extended for one additional period not to exceed 90 days.

12 **\*-1767/3.45\* SECTION 1548.** 73.01 (5) of the statutes is amended to read:

13 **73.01 (5) APPEALS TO COMMISSION** THE OFFICE OF THE COMMISSIONER OF TAX  
14 APPEALS. (a) Any person who is aggrieved by a determination of the state board of  
15 assessors under s. 70.995 (8) or who has filed a petition for redetermination with the  
16 department of revenue and who is aggrieved by the redetermination of the  
17 department of revenue may, within 60 days of the determination of the state board  
18 of assessors or of the department of revenue or, in all other cases, within 60 days after  
19 the redetermination but not thereafter, file with the clerk of the ~~commission~~ office  
20 of the commissioner of tax appeals a petition for review of the action of the  
21 department of revenue and the number of copies of the petition required by rule  
22 adopted by the ~~commission~~ office of the commissioner of tax appeals. Any person who  
23 is aggrieved by a determination of the department of transportation under s. 341.405  
24 or 341.45 may, within 30 days after the determination of the department of  
25 transportation, file with the clerk of the ~~commission~~ office of the commissioner of tax

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1 appeals a petition for review of the action of the department of transportation and  
2 the number of copies of the petition required by rule adopted by the ~~commission~~ office  
3 of the commissioner of tax appeals. If a municipality appeals, its appeal shall set  
4 forth that the appeal has been authorized by an order or resolution of its governing  
5 body and the appeal shall be verified by a member of that governing body as  
6 pleadings in courts of record are verified. The clerk of the ~~commission~~ office of the  
7 commissioner of tax appeals shall transmit one copy to the department of revenue,  
8 or to the department of transportation, and to each party. In the case of appeals from  
9 manufacturing property assessments, the person assessed shall be a party to a  
10 proceeding initiated by a municipality. At the time of filing the petition, the  
11 petitioner shall pay to the ~~commission~~ office of the commissioner of tax appeals a \$25  
12 filing fee. The ~~commission~~ office of the commissioner of tax appeals shall deposit the  
13 fee in the general fund. Within 30 days after such transmission the department of  
14 revenue, except for petitions objecting to manufacturing property assessments, or  
15 the department of transportation, shall file with the clerk of the ~~commission~~ office  
16 of the commissioner of tax appeals an original and the number of copies of an answer  
17 to the petition required by rule adopted by the ~~commission~~ office of the commissioner  
18 of tax appeals and shall serve one copy on the petitioner or the petitioner's attorney  
19 or agent. Within 30 days after service of the answer, the petitioner may file and serve  
20 a reply in the same manner as the petition is filed. Any person entitled to be heard  
21 by the ~~commission~~ office of the commissioner of tax appeals under s. 76.38 (12) (a),  
22 1993 stats., or s. 76.39 (4) (c), 76.48, or 76.91 may file a petition with the ~~commission~~  
23 office of the commissioner of tax appeals within the time and in the manner provided  
24 for the filing of petitions in income or franchise tax cases. Such papers may be served  
25 as a circuit court summons is served or by certified mail. For the purposes of this

1 subsection, a petition for review is considered timely filed if mailed by certified mail  
2 in a properly addressed envelope, with postage duly prepaid, which envelope is  
3 postmarked before midnight of the last day for filing.

4 (b) The petition shall set forth specifically the facts upon which the petitioner  
5 relies, together with a statement of the propositions of law involved, and shall be in  
6 such form as the ~~commission~~ office of the commissioner of tax appeals by rule  
7 designates. After an answer is filed as provided in par. (a), the matter shall be  
8 regarded as at issue and the ~~commission~~ office of the commissioner of tax appeals  
9 shall set it for hearing. At all times while said appeal is pending before the  
10 ~~commission~~ office of the commissioner of tax appeals, the petitioner shall keep the  
11 ~~commission~~ office of the commissioner of tax appeals informed as to the petitioner's  
12 residence. Upon the petitioner's failure to do so, the mailing by the ~~commission~~ office  
13 of the commissioner of tax appeals of a notice of hearing, decision and order or other  
14 papers by registered mail to the petitioner's attorney or to the petitioner's  
15 last-known address shall constitute good and sufficient service. Petitions and  
16 answers may be amended under rules to be prescribed by the ~~commission~~ office of  
17 the commissioner of tax appeals.

18 \*~~1767/3.46~~\* SECTION 1549. 73.015 (title) of the statutes is amended to read:

19 **73.015 (title) Review of determination of the office of the commissioner**  
20 **of tax appeals commission.**

21 \*~~1767/3.47~~\* SECTION 1550. 73.015 (1) of the statutes is amended to read:

22 73.015 (1) This section shall provide the sole and exclusive remedy for review  
23 of any decision or order of the office of the commissioner of tax appeals ~~commission~~  
24 and no person may contest, in any action or proceeding, any matter reviewable by  
25 the ~~commission~~ office of the commissioner of tax appeals unless such person has first

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1     availed himself or herself of a hearing before the ~~commission~~ office of the  
2     commissioner of tax appeals under s. 73.01 or has cross-appealed under s. 70.995 (8)  
3     (a).

4           \*~~1767/3.48~~\* **SECTION 1551.** 73.015 (2) of the statutes is amended to read:

5           73.015 (2) Any adverse determination of the office of the commissioner of tax  
6     appeals ~~commission~~ is subject to review in the manner provided in ch. 227. If the  
7     circuit court construes a statute adversely to the contention of the department of  
8     revenue, the department shall be deemed to acquiesce in the construction so adopted  
9     unless an appeal to the court of appeals is taken, and the construction so acquiesced  
10    in shall thereafter be followed by the department.

11          \*~~1680/2.23~~\* **SECTION 1552.** 73.03 (2a) of the statutes is amended to read:

12          73.03 (2a) To prepare, have published and distribute to each property tax  
13     assessor and to others who so request assessment manuals. The manual shall  
14     discuss and illustrate accepted assessment methods, techniques and practices with  
15     a view to more nearly uniform and more consistent assessments of property at the  
16     local level. The manual shall be amended by the department from time to time to  
17     reflect advances in the science of assessment, court decisions concerning assessment  
18     practices, costs, and statistical and other information considered valuable to local  
19     assessors by the department. The manual shall incorporate standards for the  
20     assessment of all types of renewable energy resource systems used in this state as  
21     soon as such systems are used in sufficient numbers and sufficient data exists to  
22     allow the formulation of valid guidelines. The manual shall incorporate standards,  
23     which the department of revenue and the state historical society of Wisconsin shall  
24     develop, for the assessment of nonhistoric property in historic districts and for the  
25     assessment of historic property, including but not limited to property that is being

1 preserved or restored; property that is subject to a protective easement, covenant or  
2 other restriction for historic preservation purposes; property that is listed in the  
3 national register of historic places in Wisconsin or in this state's register of historic  
4 places and property that is designated as a historic landmark and is subject to  
5 restrictions imposed by a municipality or by a landmarks commission. The manual  
6 shall incorporate general guidelines about ways to determine whether property is  
7 taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in  
8 specific situations. The manual shall establish standards and procedures for the  
9 assessment of manufacturing property under s. 70.995. The manual shall state that  
10 assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for  
11 doing so. The manual or a supplement to it shall specify per acre value guidelines  
12 for each municipality for various categories of agricultural land based on the income  
13 that could be generated from its estimated rental for agricultural use, as defined by  
14 rule, and capitalization rates established by rule. The manual shall include  
15 guidelines for classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1. and  
16 guidelines for distinguishing between land and improvements to land. The cost of  
17 the development, preparation, publication and distribution of the manual and of  
18 revisions and amendments to it shall be borne by the assessors and requesters at an  
19 individual volume cost or a subscription cost as determined by the department. All  
20 receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The  
21 department may provide free assessment manuals to other state agencies or  
22 exchange them at no cost with agencies of other states or of the federal government  
23 for similar information or publications.

24 **\*-0529/4.138\* SECTION 1553.** 73.03 (6) of the statutes is amended to read:

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1           73.03 (6) In its discretion to inspect and examine or cause an inspection and  
2 examination of the records of any town, city, village, or county officer whenever such  
3 officer shall have failed or neglected to return properly the information as required  
4 by sub. (5), within the time set by the department of revenue. Upon the completion  
5 of such inspection and examination the department of revenue shall transmit to the  
6 clerk of the town, city, village, or county a statement of the expenses incurred by the  
7 department of revenue to secure the necessary information. Duplicates of such  
8 statements shall be filed in the office of the ~~department secretary~~ of administration  
9 ~~and state treasurer~~. Within 60 days after the receipt of the above statement, the  
10 same shall be audited, as other claims of towns, cities, villages, and counties are  
11 audited, and shall be paid into the state treasury, in default of which the same shall  
12 become a special charge against such town, city, village, or county and be included  
13 in the next apportionment or certification of state taxes and charges, and collected  
14 with interest at the rate of 10% per year from the date such statements were certified  
15 by the department, as other special charges are certified and collected.

16           \*~~1767/3.49~~\* SECTION 1554. 73.03 (22) of the statutes is amended to read:

17           73.03 (22) To appear by its counsel and represent the state in all matters before  
18 the office of the commissioner of tax appeals commission. Except as provided in ch.  
19 72 and in s. 76.08 (1), the department of justice shall provide legal counsel to appear  
20 for the department in all courts, but with the consent of the attorney general a  
21 member of the staff of the department may appear for the department.

22           \*~~1824/6.19~~\* SECTION 1555. 73.03 (22) of the statutes, as affected by 2003  
23 Wisconsin Act .... (this act), is amended to read:

24           73.03 (22) To appear ~~by its counsel~~ and represent the state in all matters before  
25 the office of the commissioner of tax appeals. ~~Except as provided in ch. 72 and in s.~~

1 ~~76.08 (1), the department of justice shall provide legal counsel to appear for the~~  
2 ~~department in all courts, but with the~~ With the advice and consent of the attorney  
3 general a member of the staff of the department may appear for the department.

\*\*\*\*NOTE: This is reconciled s. 73.03 (22), affected by LRB-1824 and LRB-1767.  
It incorporates the changes made by LRB-1767.

4 **\*-1767/3.50\* SECTION 1556.** 73.03 (25) of the statutes is amended to read:

5 73.03 (25) To settle and dispose of tax cases or issues pending before the office  
6 of the commissioner of tax appeals ~~commission~~ when, in the judgment of the  
7 department of revenue, such action is warranted in the best interests of the state;  
8 and, with the approval of the attorney general, to settle and dispose of tax cases or  
9 issues pending in the courts.

10 **\*-1767/3.51\* SECTION 1557.** 73.04 (1) of the statutes is amended to read:

11 73.04 (1) CONTEMPTS. If any person unlawfully fails to obey any subpoena to  
12 appear before the department of revenue or before the office of the commissioner of  
13 tax appeals ~~commission~~, or unlawfully refuses to testify, such failure or refusal shall  
14 be reported to the attorney general and the department of justice shall institute  
15 contempt proceedings against such person.

16 **\*-1767/3.52\* SECTION 1558.** 73.07 (3) of the statutes is amended to read:

17 73.07 (3) The county board of any county shall provide rooms for the use of the  
18 office of the commissioner of tax appeals ~~commission~~ upon the request of the  
19 ~~chairperson of the commission tax appeals commissioner.~~ tax appeals commissioner. Hearings of the  
20 ~~commission~~ office of the commissioner of tax appeals may also be held in the  
21 department's district income tax office when the ~~chairperson of the commission tax~~  
22 appeals commissioner deems it advisable.

23 **\*-0576/8.66\* SECTION 1559.** 73.09 (2) of the statutes is amended to read:

1           73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL. The requirements  
2 established for local assessment personnel under sub. (1) shall also apply to  
3 department of revenue assessment personnel commencing on January 1, 1981. The  
4 department of ~~employment relations~~ administration with the assistance of the  
5 department of revenue shall determine the position classifications for which  
6 certification shall apply within the department of revenue. The first level of  
7 certification shall be obtained within 100 days of the employee's appointment. The  
8 department of revenue in consultation with the department of ~~employment relations~~  
9 administration shall establish requirements for obtaining higher levels of assessor  
10 certification.

11           \*~~0576/8.67~~\* SECTION 1560. 73.09 (5) of the statutes is amended to read:

12           73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of  
13 revenue, assisted by the division of merit recruitment and selection in the  
14 department of ~~employment relations~~ administration, shall prepare and administer  
15 examinations for each level of certification. Persons applying for an examination  
16 under this subsection shall submit a \$20 examination fee with their application.  
17 Certification shall be granted to each person who passes the examination for that  
18 level.

19           \*~~0529/4.139~~\* SECTION 1561. 73.10 (6) of the statutes is amended to read:

20           73.10 (6) The department may establish a scale of charges for audits,  
21 inspections, and other services rendered by the department in connection with  
22 financial records or procedures of towns, villages, cities, counties, and all other local  
23 public bodies, boards, commissions, departments, or agencies. Upon the completion  
24 of such work or, at the department's discretion, during work in progress, the  
25 department shall transmit to the clerk of the town, village, city, county, or other local



1 public body, board, commission, department, or agency a statement of such charges.  
2 Duplicates of the statements shall be filed in the ~~offices~~ office of the ~~state treasurer~~  
3 secretary of administration. Within 60 days after the receipt of the above statement  
4 of charges, it shall be audited as other claims against towns, villages, cities, counties,  
5 and other local public bodies, boards, commissions, departments, or agencies are  
6 audited, and it shall be paid into the state treasury and credited to the appropriation  
7 under s. 20.566 (2) (gi). Past due accounts of towns, villages, cities, counties, and all  
8 other local public bodies, boards, commissions, departments, or agencies shall be  
9 certified on or before the 4th Monday of August of each year and included in the next  
10 apportionment of state special charges to local units of government.

11 **\*-0529/4.140\* SECTION 1562.** 74.25 (1) (a) 5. of the statutes is amended to read:

12 74.25 (1) (a) 5. Pay to the ~~state treasurer~~ secretary of administration all  
13 collections of occupational taxes on mink farms, 30% of collections of occupational  
14 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal  
15 docks.

16 **\*-0529/4.141\* SECTION 1563.** 74.27 of the statutes is amended to read:

17 **74.27 March settlement between counties and the state.** On or before  
18 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of  
19 administration the state's proportionate shares of taxes under ss. 74.23 (1) (b) and  
20 74.25 (1) (b) 1. and 2.

21 **\*-0529/4.142\* SECTION 1564.** 74.30 (1) (e) of the statutes is amended to read:

22 74.30 (1) (e) Pay to the ~~state treasurer~~ secretary of administration all  
23 collections of occupational taxes on mink farms, 30% of collections of occupational  
24 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal  
25 docks.

**SECTION 1565**

1           \*~~0529/4.143~~\* **SECTION 1565.** 74.30 (1m) of the statutes is amended to read:

2           74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before  
3 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of  
4 administration the state's proportionate shares of taxes under sub. (1) (i) and (j).

5           \*~~1546/2.8~~\* **SECTION 1566.** 75.106 (1) (a) of the statutes is amended to read:

6           75.106 (1) (a) "Brownfield" ~~has the meaning given in s. 560.13 (1) (a)~~ means an  
7 abandoned, idle, or underused industrial or commercial facility or site the expansion  
8 or redevelopment of which is adversely affected by actual or perceived environmental  
9 contamination.

10          \*~~1824/6.20~~\* **SECTION 1567.** 76.08 (1) of the statutes is amended to read:

11          76.08 (1) Notice of the assessments determined under s. 76.07 and of  
12 adjustments under s. 76.075 shall be given by certified mail to each company the  
13 property of which has been assessed, and the notice of assessment shall be mailed  
14 on or before the assessment date specified in s. 76.07 (1). Any company aggrieved  
15 by the assessment or adjustment of its property thus made may have its assessment  
16 or adjustment redetermined by the Dane County circuit court if within 30 days after  
17 notice of assessment or adjustment is mailed to the company under s. 76.07 (3) an  
18 action for the redetermination is commenced by filing a summons and complaint  
19 with that court, and service of authenticated copies of the summons and complaint  
20 is made upon the department of revenue. No answer need be filed by the department  
21 and the allegations of the complaint in opposition to the assessment or adjustment  
22 shall be deemed denied. Upon the filing of the summons and complaint the court  
23 shall set the matter for hearing without a jury. If the plaintiff fails to file the  
24 summons and complaint within 5 days of service upon the department, the  
25 department may file a copy thereof with the court in lieu of the original. The

1 department may be named as the defendant in any such action and shall appear and  
2 be represented by its counsel in all proceedings connected with the action but, on the  
3 request of the secretary of revenue, the attorney general may participate with or  
4 serve in lieu of departmental counsel. In an action for redetermination of an  
5 adjustment, only the issues raised in the department's adjustment under s. 76.075  
6 may be raised.

7 **\*-0529/4.144\* SECTION 1568.** 76.13 (2) of the statutes is amended to read:

8 76.13 (2) Every tax roll upon completion shall be delivered to the state  
9 treasurer and a copy of the tax roll filed with the secretary of administration. The  
10 department shall notify, by certified mail, all companies listed on the tax roll of the  
11 amount of tax due, which shall be paid to the department. The payment dates  
12 provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any  
13 company may, if the company has brought an action in the Dane County circuit court  
14 under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time  
15 prior to the date upon which the appeal becomes final, but any part of the tax  
16 ultimately required to be paid shall bear interest from the original due date to the  
17 date the appeal became final at the rate of 12% per year and at 1.5% per month  
18 thereafter until paid. The taxes extended against any company after the same  
19 become due, with interest, shall be a lien upon all the property of the company prior  
20 to all other liens, claims, and demands whatsoever, except as provided in ss. 292.31  
21 (8) (i) and 292.81, which lien may be enforced in an action in the name of the state  
22 in any court of competent jurisdiction against the property of the company within the  
23 state as an entirety.

24 **\*-0529/4.145\* SECTION 1569.** 76.13 (3) of the statutes is amended to read:

**SECTION 1569**

1           76.13 (3) If the Dane County circuit court, after such roll is delivered to the  
2 ~~state treasurer~~ secretary of administration, increases or decreases the assessment  
3 of any company, the department shall immediately redetermine the tax of the  
4 company on the basis of the revised assessment, and shall certify and deliver the  
5 revised assessment to the ~~state treasurer~~ secretary of administration as a revision  
6 of the tax roll. If the amount of tax upon the assessment as determined by the court  
7 is less than the amount paid by the company, the ~~excess shall be refunded~~ secretary  
8 of administration shall refund the excess to the company with interest at the rate of  
9 9% per year ~~upon the certification of the redetermined tax and for that purpose the~~  
10 ~~secretary of administration, upon the certification and delivery of the revised tax roll,~~  
11 ~~shall draw a warrant upon the state treasurer for the amount to be so refunded.~~ If  
12 the amount of the tax upon the assessment as determined by the court is in excess  
13 of the amount of the tax as determined by the department, interest shall be paid on  
14 the additional amount at the rate of 12% per year from the date of entry of judgment  
15 to the date the judgment becomes final, and at 1.5% per month thereafter until paid.

16           \*~~-0529/4.146~~\* **SECTION 1570.** 76.15 (2) of the statutes is amended to read:

17           76.15 (2) The power to reassess the property of any company defined in s. 76.02  
18 and the general property of the state, and to redetermine the average rate of  
19 taxation, may be exercised under sub. (1) as often as may be necessary until the  
20 amount of taxes legally due from any such company for any year under ss. 76.01 to  
21 76.26 has been finally and definitely determined. Whenever any sum or part thereof,  
22 levied upon any property subject to taxation under ss. 76.01 to 76.26 so set aside has  
23 been paid and not refunded, the payment so made shall be applied upon the  
24 reassessment upon the property, and the reassessment of taxes to that extent shall  
25 be deemed to be satisfied. When the tax roll on the reassessment is completed and

1 delivered to the ~~state treasurer~~ secretary of administration, the department shall  
2 immediately notify by certified mail each of the several companies taxed to pay the  
3 amount of the taxes extended on the tax roll within 30 days.

4 **\*-0529/4.147\* SECTION 1571.** 76.22 (3) of the statutes is amended to read:

5 76.22 (3) The ~~state treasurer~~ secretary of administration for and in the name  
6 of the state may bid at the sale and the state may become the purchaser of the  
7 property of any such company under a judgment for its sale for taxes, interest, and  
8 costs.

9 **\*-0529/4.148\* SECTION 1572.** 76.24 (1) of the statutes is amended to read:

10 76.24 (1) All taxes collected from companies defined in s. 76.02 under this  
11 subchapter shall be transmitted by the department to the ~~state treasurer~~ secretary  
12 of administration and become a part of the general fund for the use of the state,  
13 except that taxes paid into the state treasury by any air carrier or railroad company  
14 shall be deposited in the transportation fund.

15 **\*-1767/3.53\* SECTION 1573.** 76.28 (4) (a) of the statutes is amended to read:

16 76.28 (4) (a) If after filing the reports specified in sub. (7) and after the  
17 department's computation and assessment of license fees under sub. (2) it is  
18 determined that the amount of gross revenues reported is in error, the department  
19 shall compute the additional license fee to be paid or the amount of the overpayment  
20 of license fee to be refunded, as the case may be. If an additional license fee is due,  
21 the department shall give notice to the light, heat and power company against whom  
22 the license fee is to be levied. All such additional assessments and claims for refunds  
23 for excess license fees paid are subject to the same procedure for review and final  
24 determination as additional income or franchise tax assessments and claims for  
25 refunds under ch. 71 as far as the same may be applicable, except that appeals of

## SECTION 1573

1 denials of claims for refunds shall be made directly to the office of the commissioner  
2 of tax appeals commission and except that the additional license fees shall become  
3 delinquent 60 days after notice provided in this subsection or, if review proceedings  
4 are held, 60 days following final determination of the review proceedings. All  
5 additional license fees shall bear interest at the rate of 12% per year from the time  
6 they should have been paid to the date on which the additional fees shall become  
7 delinquent if unpaid.

8 \*~~0529/4.149~~\* SECTION 1574. 76.28 (4) (b) of the statutes is amended to read:

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

18 \*~~1767/3.54~~\* SECTION 1575. 76.39 (4) (c) of the statutes is amended to read:

19 76.39 (4) (c) All additional assessments and claims for refund shall be subject  
20 to the same procedure for review and final determination as is provided with respect  
21 to additional assessments and refunds of income or franchise taxes in chs. 71 and 73,  
22 except that appeals of denials of claims for refunds shall be made directly to the office  
23 of the commissioner of tax appeals commission and except as the same may conflict  
24 with this section. Delinquent taxes shall be subject to interest at the rate of 1.5% per  
25 month until paid.

1           \*~~0529/4.150~~\* SECTION 1576. 76.39 (4) (d) of the statutes is amended to read:

2           76.39 (4) (d) All refunds shall be certified by the department to the department  
3 of administration which shall audit the amount of the refunds and the state  
4 ~~treasurer~~ secretary of administration shall pay the amount, together with interest  
5 at the rate of 9% per year from the date payment was made. All additional taxes shall  
6 bear interest at the rate of 12% per year from the time they should have been paid  
7 to the date upon which the additional taxes shall become delinquent if unpaid.

8           \*~~0529/4.151~~\* SECTION 1577. 76.48 (3) of the statutes is amended to read:

9           76.48 (3) On or before May 1 in each year, the department of revenue shall  
10 compute and assess the license fees provided for in sub. (1r) and certify the amounts  
11 due to the ~~state treasurer and file a duplicate thereof with the department~~ secretary  
12 of administration. The department shall notify each electric cooperative of the  
13 amount of the license fees so assessed. The fees shall become delinquent if not paid  
14 when due and when delinquent shall be subject to interest at the rate of 1.5% per  
15 month on the amount of license fee until paid. The interest shall be collected by the  
16 department and, upon collection, forwarded to the ~~state treasurer~~ secretary of  
17 administration and retained by the state. The payment dates provided for in sub.  
18 (3a) shall apply.

19           \*~~0529/4.152~~\* SECTION 1578. 76.48 (5) of the statutes is amended to read:

20           76.48 (5) Additional assessments may be made, if notice of such assessment is  
21 given, within 4 years of the date the annual return was filed, but if no return was  
22 filed, or if the return filed was incorrect and was filed with intent to defeat or evade  
23 the tax, an additional assessment may be made at any time upon the discovery of  
24 gross revenues by the department. Refunds may be made if a claim for the refund  
25 is filed in writing with the department within 4 years of the date the annual return

1 was filed. Refunds shall bear interest at the rate of 9% per year and shall be certified  
2 by the department to the secretary of administration who shall audit the amounts  
3 of such overpayments and ~~the state treasurer shall~~ pay the amount audited.  
4 Additional assessments shall bear interest at the rate of 12% per year from the time  
5 they should have been paid to the date upon which they shall become delinquent if  
6 unpaid.

7 **\*-1767/3.55\* SECTION 1579.** 76.48 (6) of the statutes is amended to read:

8 76.48 (6) All additional assessments and claims for refund shall be subject to  
9 the same procedure for review and final determination as is provided with respect  
10 to additional assessments and refunds of income or franchise taxes under chs. 71 and  
11 73, except that appeals of denials of claims for refunds shall be made directly to the  
12 office of the commissioner of tax appeals ~~commission~~ and except as such procedure  
13 conflicts with this section.

14 **\*-1680/2.24\* SECTION 1580.** 76.82 of the statutes is amended to read:

15 **76.82 Assessment.** The department, using the methods ~~that it uses~~ used to  
16 assess property under s. 70.995, shall assess the property that is taxable under s.  
17 76.81, including property that is exempt under s. 70.11 (27) from the tax under ch.  
18 70, at its value as of January 1.

19 **\*-0338/1.5\* SECTION 1581.** 77.14 of the statutes is amended to read:

20 **77.14 Forest croplands information, protection, appropriation.** The  
21 department of natural resources shall publish and distribute information regarding  
22 the method of taxation of forest croplands under this subchapter, and may employ  
23 a fire warden in charge of fire prevention in forest croplands. All actual and  
24 necessary expenses incurred by the department of natural resources or by the  
25 department of revenue in the performance of their duties under this subchapter shall



1 be paid from the appropriation made in s. 20.370 (1) ~~(mu)~~ (mv) upon certification by  
2 the department incurring such expenses.

3 **\*-1767/3.56\* SECTION 1582.** 77.59 (6) (b) of the statutes is amended to read:

4 77.59 (6) (b) Appeals from the department's redeterminations shall be  
5 governed by the statutes applicable to income or franchise tax appeals but all appeals  
6 from decisions of the office of the commissioner of tax appeals ~~commission~~ with  
7 respect to the taxes imposed by this subchapter shall be appealed to the circuit court  
8 for Dane County.

9 **\*-0529/4.153\* SECTION 1583.** 77.59 (7) of the statutes is amended to read:

10 77.59 (7) If the department believes that the collection of any tax imposed by  
11 this subchapter will be jeopardized by delay, it shall notify the person determined to  
12 owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount  
13 determined to be owing, including penalties and interest. Such notice shall be by  
14 certified or registered mail or by personal service and the warrant of the department  
15 shall not issue if the person, within 10 days after such notice furnishes a bond in such  
16 amount not exceeding double the amount determined to be owing and with such  
17 sureties as the department approves, conditioned upon the payment of so much of  
18 the taxes, interest, and penalties as shall finally be determined to be due. Nothing  
19 in this subsection shall affect the review of determinations of tax as provided in this  
20 subchapter and any amounts collected under this subsection shall be deposited with  
21 the ~~state treasurer~~ secretary of administration and disbursed after final  
22 determination of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90  
23 (2).

24 **\*-1767/3.57\* SECTION 1584.** 77.60 (2) (c) of the statutes is amended to read:

1           77.60 (2) (c) In the case of deficiency determinations, on or before the due date  
2 specified in the notice of deficiency, except that if the determination is contested  
3 before the office of the commissioner of tax appeals commission or in the courts, on  
4 or before the 30th day following the date on which the order or judgment  
5 representing the final determination becomes final.

6           \*~~1327/1.16~~\* SECTION 1585. 77.66 of the statutes is created to read:

7           **77.66 Refusal to collect taxes; certification.** The secretary of revenue shall  
8 determine and periodically certify to the secretary of administration the names of  
9 persons, and affiliates, as defined in s. 16.70 (1b), of persons, who refuse to collect and  
10 remit the taxes imposed under ss. 77.52 and 77.53 on their sales delivered to this  
11 state.

12           \*~~0338/1.6~~\* SECTION 1586. 77.91 (4) of the statutes is amended to read:

13           77.91 (4) EXPENSES. Except as provided in sub. (5), the department's expenses  
14 for the administration of this subchapter shall be paid from the appropriation under  
15 s. 20.370 (1) (~~mu~~) (mv).

16           \*~~0338/1.7~~\* SECTION 1587. 77.91 (5) of the statutes is amended to read:

17           77.91 (5) RECORDING. Each register of deeds who receives notice of an order  
18 under this subchapter shall record the action as provided under s. 59.43 (1). The  
19 department shall pay the register of deeds the fee specified under s. 59.43 (2) (ag) 1.  
20 from the appropriation under s. 20.370 (1) (cr). If the amount in the appropriation  
21 under s. 20.370 (1) (cr) in any fiscal year is insufficient to pay the full amount  
22 required under this subsection in that fiscal year, the department shall pay the  
23 balance from the appropriation under s. 20.370 (1) (~~mu~~) (mv).

24           \*~~1564/2.1~~\* SECTION 1588. 79.015 of the statutes is amended to read:

1           **79.015 Statement of estimated payments.** The department of revenue, on  
2 or before September 15 of each year, shall provide to each municipality and county  
3 a statement of estimated payments to be made in the next calendar year to the  
4 municipality or county under ss. 79.03, 79.035, ~~79.036~~, 79.04, 79.05, 79.058, and  
5 79.06.

6           \*~~1564/2.2~~\* **SECTION 1589.** 79.02 (2) (b) of the statutes is amended to read:

7           79.02 (2) (b) Subject to s. 59.605 (4), payments in July shall equal 15% of the  
8 municipality's or county's estimated payments under ss. 79.03, 79.035, ~~79.036~~, 79.04,  
9 79.058, and 79.06 and 100% of the municipality's estimated payments under s. 79.05.

10          \*~~1567/9.11~~\* **SECTION 1590.** 79.02 (3) of the statutes is amended to read:

11          79.02 (3) (a) Subject to s. 59.605 (4), payments to each municipality and county  
12 in November shall equal that municipality's or county's entitlement to shared  
13 revenues under ss. 79.03, 79.035, ~~79.036~~, 79.04, 79.05, 79.058, and 79.06 for the  
14 current year, minus the amount distributed to the municipality or county in July.

15          (b) In November 2002, the amount of the payments to each municipality and  
16 county under ss. 79.03, 79.04, 79.05, 79.058, and 79.06 to be paid from the  
17 appropriation account under s. 20.855 (4) (rb) shall be the amount of such payments  
18 to the municipality or county multiplied by the quotient of an amount equal to the  
19 moneys available, as determined by the department of administration, from the  
20 appropriation account under s. 20.855 (4) (rb) divided by \$826,068,930.

          \*\*\*\*NOTE: This is reconciled s. 79.02. This SECTION has been affected by LRB-1567  
and LRB-1564.

21          \*~~1567/9.12~~\* **SECTION 1591.** 79.02 (3) (c) of the statutes is created to read:

22          79.02 (3) (c) In November 2003, the total amount of the payments to each  
23 municipality and county under ss. 79.03, 79.04, and 79.06 to be paid from the

1 appropriation account under s. 20.835 (1) (t) shall equal \$230,000,000 and shall be  
2 applied to the payments in the manner determined by the department of revenue.

3 **\*-1567/9.13\* SECTION 1592.** 79.02 (3) (d) of the statutes is created to read:

4 79.02 (3) (d) 1. In November 2004, the total amount of the payments to each  
5 municipality and county under s. 79.035 to be paid from the appropriation account  
6 under s. 20.835 (1) (t) shall equal \$170,000,000 and shall be applied to the payments  
7 in the manner determined by the department of revenue.

8 2. In November 2004, the total amount of the payments to each municipality  
9 and county under s. 79.035 to be paid from the appropriation account under s. 20.835  
10 (1) (u) shall equal \$20,000,000 and shall be applied to the payments in the manner  
11 determined by the department of revenue.

12 **\*-1567/9.14\* SECTION 1593.** 79.03 (3) (a) of the statutes is amended to read:

13 79.03 (3) (a) The amount in the shared revenue account for municipalities and  
14 the amount in the shared revenue account for counties, less the payments under sub.  
15 (2) and s. 79.04, and, for the distribution in 2003, the amount appropriated under s.  
16 20.835 (1) (t), shall be allocated to each municipality and county respectively in  
17 proportion to its entitlement. In this paragraph, “entitlement” means the product  
18 of aidable revenues and tax base weight.

19 **\*-1565/6.1\* SECTION 1594.** 79.03 (4) of the statutes is amended to read:

20 79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and  
21 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be  
22 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.  
23 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.  
24 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this  
25 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to

1 municipalities and \$168,981,800 to counties. Beginning in 1995 and ending in 2001,  
2 the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835  
3 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 2002, the  
4 total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from ss. 20.835 (1)  
5 (d) and 20.855 (4) (rb) are \$769,092,800 to municipalities and \$170,671,600 to  
6 counties. In 2003, the total amounts to be distributed under ss. 79.03, 79.04, and  
7 79.06 from s. 20.835 (1) (d) and (t) are \$776,783,700 to municipalities, less the  
8 reductions under s. 79.034, and \$172,378,300 to counties, less the reductions under  
9 s. 79.034.

\*\*\*NOTE: This is reconciled s. 79.03 (4). This SECTION has been affected by drafts  
with the following LRB numbers: LRB-1565/4 and LRB-1567/8.

10 **\*-1565/6.2\* SECTION 1595.** 79.034 of the statutes is created to read:

11 **79.034 Reductions.** In 2003, after the total amount of the payments to each  
12 county and municipality under ss. 79.03, 79.04, 79.058, and 79.06 has been  
13 determined, the department of revenue shall reduce the total amount of such  
14 payments to each county and municipality by subtracting from such payments an  
15 amount based on the county's or municipality's population, as determined by the  
16 department, so that the total amount of the reduction to all such payments in 2003  
17 is \$10,000,000, except that the reduction applied to any county's or municipality's  
18 payments shall not exceed the amount of the payments distributed to the county or  
19 municipality under ss. 79.03, 79.04, 79.058, and 79.06 in 2003.

20 **\*-1567/9.15\* SECTION 1596.** 79.035 (1) of the statutes is amended to read:

21 79.035 (1) ~~Subject to reductions under s. 79.036 (3), in~~ In 2004 and subsequent  
22 years, each county and municipality shall receive a payment from the county and

**SECTION 1596**

1 municipal aid account and, for distributions in 2004, from the appropriation  
2 accounts under s. 20.835 (1) (t) and (u) in an amount determined under sub. (2).

\*\*\*\*NOTE: This is reconciled s. 79.035 (1). This SECTION has been affected by  
LRB-1567 and LRB-1564.

3 **\*-1565/6.3\* SECTION 1597.** 79.035 (2) (a) 1. of the statutes is amended to read:  
4 79.035 (2) (a) 1. For the distribution in 2004, each county and municipality will  
5 receive a payment that is equal to the amount of the payments the county or  
6 municipality would have received in 2003 under ss. 79.03, 79.058, and 79.06, if not  
7 for the reductions under s. 79.034, less the amount of the reduction under subd. 2.  
8 and, for a municipality, the reduction under subd. 3.

9 **\*-1565/6.4\* SECTION 1598.** 79.035 (2) (a) 2. of the statutes is amended to read:  
10 79.035 (2) (a) 2. The department of revenue shall reduce the amount of the  
11 payments to be distributed to each county and municipality, as determined under  
12 subd. 1., by subtracting from such payments an amount based on the county's or  
13 municipality's population, as determined by the department, so that the total  
14 amount of the reduction to all such payments in 2004 is ~~\$40,000,000~~ \$50,000,000,  
15 except that the reduction applied to any county's or municipality's payment shall not  
16 exceed the amount of the payments specified under subd. 1. distributed to the county  
17 or municipality in 2003.

18 **\*-1565/6.5\* SECTION 1599.** 79.035 (2) (a) 3. of the statutes is created to read:  
19 79.035 (2) (a) 3. After the reduction under subd. 2., the department of revenue  
20 shall reduce the amount of the payments to be distributed to each municipality, as  
21 determined under subd. 2., by subtracting from such payments an amount based on  
22 the municipality's population, as determined by the department, so that the total  
23 amount of the reduction to all such payments in 2004 is \$70,000,000, except that the

1 reduction applied to any municipality's payment shall not exceed the amount of the  
2 payments specified under subd. 1. distributed to the municipality in 2003.

3 **\*-1564/2.3\* SECTION 1600.** 79.035 (2) (b) of the statutes is amended to read:

4 79.035 (2) (b) For the distribution in 2005 and subsequent years, each county  
5 and municipality shall receive a payment under this section that is equal to the  
6 amount of the payment determined for the county or municipality under par. (a) in  
7 2004 ~~prior to the reductions under s. 79.036.~~

8 **\*-1564/2.4\* SECTION 1601.** 79.036 of the statutes is repealed.

9 **\*-1567/9.16\* SECTION 1602.** 79.04 (1) (a) of the statutes is amended to read:

10 79.04 (1) (a) An amount from the shared revenue account or, for the  
11 distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined by  
12 multiplying by 3 mills in the case of a town, and 6 mills in the case of a city or village,  
13 the first \$125,000,000 of the amount shown in the account, plus leased property, of  
14 each public utility except qualified wholesale electric companies, as defined in s.  
15 76.28 (1) (gm), on December 31 of the preceding year for either "production plant,  
16 exclusive of land" and "general structures", or "work in progress" for production  
17 plants and general structures under construction, in the case of light, heat and power  
18 companies, electric cooperatives or municipal electric companies, for all property  
19 within a municipality in accordance with the system of accounts established by the  
20 public service commission or rural electrification administration, less depreciation  
21 thereon as determined by the department of revenue and less the value of treatment  
22 plant and pollution abatement equipment, as defined under s. 70.11 (21) (a), as  
23 determined by the department of revenue plus an amount from the shared revenue  
24 account or, for the distribution in 2003, from the appropriation under s. 20.835 (1)  
25 (t) determined by multiplying by 3 mills in the case of a town, and 6 mills in the case

**SECTION 1602**

1 of a city or village, of the first \$125,000,000 of the total original cost of production  
2 plant, general structures and work-in-progress less depreciation, land and  
3 approved waste treatment facilities of each qualified wholesale electric company, as  
4 defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property  
5 within the municipality. The total of amounts, as depreciated, from the accounts of  
6 all public utilities for the same production plant is also limited to not more than  
7 \$125,000,000. The amount distributable to a municipality in any year shall not  
8 exceed \$300 times the population of the municipality.

9 \*~~1567/9.17~~\* **SECTION 1603.** 79.04 (2) (a) of the statutes is amended to read:

10 79.04 (2) (a) Annually, the department of administration, upon certification by  
11 the department of revenue, shall distribute from the shared revenue account or, for  
12 the distribution in 2003, from the appropriation under s. 20.835 (1) (t) to any county  
13 having within its boundaries a production plant or a general structure, including  
14 production plants and general structures under construction, used by a light, heat  
15 or power company assessed under s. 76.28 (2) or 76.29 (2), except property described  
16 in s. 66.0813 unless the production plant is owned or operated by a local  
17 governmental unit that is located outside of the municipality in which the production  
18 plant is located, or by an electric cooperative assessed under ss. 76.07 and 76.48,  
19 respectively, or by a municipal electric company under s. 66.0825 an amount  
20 determined by multiplying by 6 mills in the case of property in a town and by 3 mills  
21 in the case of property in a city or village the first \$125,000,000 of the amount shown  
22 in the account, plus leased property, of each public utility except qualified wholesale  
23 electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding  
24 year for either “production plant, exclusive of land” and “general structures”, or  
25 “work in progress” for production plants and general structures under construction,



1 in the case of light, heat and power companies, electric cooperatives or municipal  
2 electric companies, for all property within the municipality in accordance with the  
3 system of accounts established by the public service commission or rural  
4 electrification administration, less depreciation thereon as determined by the  
5 department of revenue and less the value of treatment plant and pollution  
6 abatement equipment, as defined under s. 70.11 (21) (a), as determined by the  
7 department of revenue plus an amount from the shared revenue account or, for the  
8 distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined by  
9 multiplying by 6 mills in the case of property in a town, and 3 mills in the case of  
10 property in a city or village, of the total original cost of production plant, general  
11 structures and work-in-progress less depreciation, land and approved waste  
12 treatment facilities of each qualified wholesale electric company, as defined in s.  
13 76.28 (1) (gm), as reported to the department of revenue of all property within the  
14 municipality. The total of amounts, as depreciated, from the accounts of all public  
15 utilities for the same production plant is also limited to not more than \$125,000,000.  
16 The amount distributable to a county in any year shall not exceed \$100 times the  
17 population of the county.

18 **\*-1565/6.6\* SECTION 1604.** 79.058 (3) (e) of the statutes is amended to read:

19 79.058 (3) (e) In 2003, \$21,181,100, less the reductions under s. 79.034.

20 **\*-1837/2.3\* SECTION 1605.** 84.013 (2) (b) of the statutes is amended to read:

21 84.013 (2) (b) Except as provided in ss. 84.014, 84.03 (3), and 84.555, and  
22 subject to s. 86.255, reconditioning, reconstruction and resurfacing of highways shall  
23 be funded from the appropriations under s. 20.395 (3) (cq) to (cx) and (4) (jq).

24 **\*-1191/4.3\* SECTION 1606.** 84.014 (2) of the statutes is amended to read:

1 84.014 (2) Subject to ss. 84.555 and 86.255, any southeast Wisconsin freeway  
2 rehabilitation projects, including the Marquette interchange reconstruction project  
3 and projects that involve adding one or more lanes 5 miles or more in length to the  
4 existing freeway, may be funded only from the appropriations under ss. 20.395 (3)  
5 (cr), (cw), and (cy) and (4) (jq) and 20.866 (2) (uum).

\*\*\*NOTE: This is reconciled s. 84.014 (2). This SECTION has been affected by drafts  
with the following LRB numbers: LRB-1191 and LRB-1837.

6 **\*-1191/4.4\* SECTION 1607.** 84.014 (5m) (a) of the statutes is amended to read:  
7 84.014 (5m) (a) Notwithstanding any other provision of this section, the  
8 department may not expend any moneys from the appropriations under s. 20.395 (3)  
9 (cr), (cw), and (cy) and (4) (jr) for a southeast Wisconsin freeway rehabilitation project  
10 that involves adding one or more lanes 5 miles or more in length to the existing  
11 freeway unless the project is specifically enumerated in a list under par. (b).

12 **\*-1250/1.2\* SECTION 1608.** 84.03 (3) (title), (a) and (b) of the statutes are  
13 amended to read:

14 84.03 (3) (title) WEST CANAL STREET RECONSTRUCTION AND EXTENSION PROJECT.  
15 (a) Subject to par. (b), the department shall, from the appropriations under s. 20.395  
16 (3) (cr) and (cy), award a grant of \$5,000,000 from the amounts allocated for the  
17 Marquette interchange reconstruction project under 2001 Wisconsin Act 16, section  
18 9152 (5w), shall award a grant of \$2,500,000 under s. 86.31 (3s), and shall award  
19 grants totaling \$2,500,000 from the appropriation under s. 20.395 (3) (ck), to the city  
20 of Milwaukee for reconstruction of West Canal Street and extension of West Canal  
21 Street to USH 41 at Miller Park in the city of Milwaukee to serve as a transportation  
22 corridor for the purpose of mitigating traffic associated with the reconstruction of the  
23 Marquette interchange.