

1 and resources that the county board of supervisors is reasonably able to provide
2 within the limits of available state and federal funds and of county funds required
3 to be appropriated to match state funds, allow the individual the same rights as other
4 citizens, and at the same time protect the individual from exploitation, abuse and
5 degrading treatment. This chapter is designed to establish those services and assure
6 their availability to all persons when in need of them, and to place the least possible
7 restriction on personal liberty and exercise of constitutional rights consistent with
8 due process and protection from abuse, exploitation and neglect.

9 ***-0209/2.17*** SECTION 1511. 55.01 (4g) of the statutes is created to read:

10 55.01 (4g) "Intermediate facility" has the meaning given in s. 46.279 (1) (a).

11 ***-0209/2.18*** SECTION 1512. 55.01 (4t) of the statutes is created to read:

12 55.01 (4t) "Nursing facility" has the meaning given in s. 46.279 (1) (b).

13 ***-0209/2.19*** SECTION 1513. 55.045 of the statutes is amended to read:

14 **55.045 Funding.** The Except as provided in s. 49.45 (30m) (a), the appropriate
15 county department designated under s. 55.02 shall within the limits of available
16 state and federal funds and of county funds required to be appropriated to match
17 state funds, provide for the reasonable program needs of persons who are
18 protectively placed or who receive protective services under this chapter, including
19 reasonable expenses for the evaluations required by s. 55.06 (8). Payment and
20 collections for protective placement or protective services provided in public facilities
21 specified in s. 46.10 shall be governed in accordance with s. 46.10. The department
22 may require that a person who is protectively placed or receives protective services
23 under this chapter provide reimbursement for services or care and custody received,
24 based on the ability of the person to pay for such costs.

25 ***-0209/2.20*** SECTION 1514. 55.06 (5) of the statutes is amended to read:

1 55.06 (5) Notice of a petition for placement shall be served upon the person
2 sought to be placed, by personal service, at least 10 days prior to the time set for a
3 hearing. Upon service of the notice, the person sought to be protected shall be
4 informed of the complete contents of the notice. The person serving the notice shall
5 return a certificate to the circuit judge verifying that the petition has been delivered
6 and notice given. The notice shall include the names of all petitioners. Notice shall
7 also be served personally or by mail upon the person's guardian ad litem, legal
8 counsel, guardian, if any, presumptive adult heirs, and upon other persons who have
9 physical custody of the person to be protected whose names and addresses are known
10 to the petitioner or can with reasonable diligence be ascertained, to any
11 governmental or private body or group from whom the person to be protected is
12 known to be receiving aid, and to such other persons or entities as the court may
13 require. Notice shall also be served personally or by mail upon the department at
14 least 10 days prior to the time set for hearing if the person sought to be protected may
15 be placed in a center for the developmentally disabled. ~~The department shall be~~
16 ~~allowed to submit oral or written testimony regarding such a placement at the~~
17 ~~hearing.~~ Notice shall also be served personally or by mail, at least 10 days before the
18 time set for hearing, upon the county department that is participating in the
19 program under s. 46.278 of the county of residence of the person sought to be
20 protected, if the person has a developmental disability and may be placed in an
21 intermediate facility or a nursing facility. The incompetent or proposed incompetent
22 is presumed able to attend the hearing unless, after a personal interview, the
23 guardian ad litem certifies to the court that the person is unable to attend.

24 *~~0209/2.21~~* SECTION 1515. 55.06 (8) (intro.) of the statutes is amended to
25 read:

1 55.06 (8) (intro.) Before ordering the protective placement of any individual,
2 the court shall direct a comprehensive evaluation of the person in need of placement,
3 if such an evaluation has not already been made. The court may utilize available
4 multidisciplinary resources in the community in determining the need for
5 placement. The board designated under s. 55.02 or an agency designated by it shall
6 cooperate with the court in securing available resources. Where applicable by reason
7 of the particular disability, the appropriate board designated under s. 55.02 or an
8 agency designated by it having responsibility for the place of legal residence of the
9 individual as provided in s. 49.001 (6) shall make a recommendation for placement.
10 If the court is considering placement of the individual in a center for the
11 developmentally disabled, the court shall request a statement or testimony from the
12 department regarding whether the placement is appropriate for the person's needs
13 and whether it is consistent with the purpose of the center under s. 51.06 (1) ~~unless~~
14 ~~testimony was provided by the department under sub. (5).~~ If the individual has a
15 developmental disability and the court is considering placement of the individual in
16 an intermediate facility or a nursing facility, the court shall request a statement or
17 testimony from the county department of the individual's county of residence that is
18 participating in the program under s. 46.278 as to whether the individual's needs
19 could be met in a noninstitutional setting. A copy of the comprehensive evaluation
20 shall be provided to the guardian, the guardian ad litem, and to the individual or
21 attorney at least 96 hours in advance of the hearing to determine placement. The
22 court or the cooperating agency obtaining the evaluation shall request appropriate
23 information which shall include at least the following:

24 *~~0209/2.22~~* SECTION 1516. 55.06 (9) (a) of the statutes is amended to read:

1 55.06 (9) (a) The court may order protective services under s. 55.05 (2) (d) as
2 an alternative to placement. When ordering placement, the court, on the basis of the
3 evaluation and other relevant evidence, shall order the appropriate board specified
4 under s. 55.02 or an agency designated by it to protectively place the individual.
5 Placement by the appropriate board or designated agency is subject to s. 46.279 and
6 shall be made in the least restrictive environment consistent with the needs of the
7 person to be placed and with the placement resources of the appropriate board
8 specified under s. 55.02. Factors to be considered in making protective placement
9 shall include the needs of the person to be protected for health, social, or
10 rehabilitative services; the level of supervision needed; the reasonableness of the
11 placement given the cost and the actual benefits in the level of functioning to be
12 realized by the individual; the limits of available state and federal funds and of
13 county funds required to be appropriated to match state funds; and the
14 reasonableness of the placement given the number or projected number of
15 individuals who will need protective placement and given the limited funds
16 available. The Except as provided in s. 49.45 (30m), the county may not be required
17 to provide funding, in addition to its funds that are required to be appropriated to
18 match state funds, in order to protectively place an individual. Placement under this
19 section does not replace commitment of a person in need of acute psychiatric
20 treatment under s. 51.20 or 51.45 (13). Placement Subject to s. 46.279, placement
21 may be made to such facilities as nursing homes, public medical institutions, centers
22 for the developmentally disabled under the requirements of s. 51.06 (3), foster care
23 services and other home placements, or to other appropriate facilities but may not
24 be made to units for the acutely mentally ill. If the appropriate board or designated
25 agency proposes to place an individual who has a developmental disability in an

1 intermediate facility or a nursing facility under an order under this paragraph, the
2 county department shall develop a plan under s. 46.279 (4) and furnish the plan to
3 the board or agency and to the individual's guardian. The board or agency shall place
4 the individual in a noninstitutional community setting in accord with the plan unless
5 the court finds that to do so is not in the individual's best interests. If the individual
6 or the individual's guardian rejects the plan, the court shall take the rejection into
7 consideration in determining whether or not the placement is in the individual's best
8 interests. The prohibition of placements in units for the acutely mentally ill does not
9 prevent placement by a court for short-term diagnostic procedures under par. (d).
10 Placement in a locked unit shall require a specific finding of the court as to the need
11 for such action. A placement facility may transfer a patient from a locked unit to a
12 less restrictive environment without court approval.

13 *~~0209/2.23~~* SECTION 1517. 55.06 (9) (b) of the statutes is amended to read:

14 55.06 (9) (b) Transfer may be made between placement units or from a
15 placement unit to a medical facility other than those specified in pars. (c) to (e) by a
16 guardian or placement facility without approval by a court. When transfer is made
17 by a placement facility, 24 hours' prior written notice of the transfer shall be provided
18 to the guardian, when feasible. If it is not feasible to notify the guardian in advance,
19 written notice shall be provided immediately upon transfer, and notice shall also be
20 provided to the court and to the board designated under s. 55.02 or an agency
21 designated by it within a reasonable time, not to exceed 48 hours from the time of the
22 transfer. Upon petition to a court by a guardian, ward, or attorney, or other
23 interested person specifying objections to a transfer, or if the person is transferred
24 to an intermediate facility or to a nursing facility, the court shall order a hearing,
25 within 96 hours after filing of the petition or, if the person is transferred to an

SECTION 1517

1 intermediate facility or to a nursing facility, within 96 hours after the transfer, to
2 determine whether there is probable cause to believe that the transfer is consistent
3 with the requirements specified in par. (a) and is necessary for the best interests of
4 the ward. The court shall notify the ward, guardian, and petitioner of the time and
5 place of the hearing, and a guardian ad litem shall be appointed to represent the
6 ward. If the person is an adult who is indigent, the county of legal settlement shall
7 be liable for guardian ad litem fees. If the person is a child, the person's parents or
8 the county of legal settlement shall be liable for guardian ad litem fees as provided
9 in s. 48.235 (8). The petitioner, ward, and guardian shall have the right to attend,
10 and to present and cross-examine witnesses.

11 *~~0209/2.24~~* SECTION 1518. 55.06 (9) (c) of the statutes is amended to read:

12 55.06 (9) (c) ~~Transfer~~ Subject to s. 46.279, transfer to a more restrictive
13 placement, including a locked unit, may be made with notice to the guardian, the
14 court and appropriate board designated under s. 55.02 or an agency designated by
15 it in the manner prescribed in par. (b). Upon petition by a guardian, ward or attorney,
16 or other interested person specifying objections to the transfer or if the person has
17 a developmental disability and is transferred to an intermediate facility or a nursing
18 facility, the court shall order a hearing as provided in par. (b).

19 *~~0209/2.25~~* SECTION 1519. 55.06 (10) (a) of the statutes is renumbered 55.06
20 (10) (a) 1.

21 *~~0209/2.26~~* SECTION 1520. 55.06 (10) (a) 2. of the statutes is created to read:

22 55.06 (10) (a) 2. If the person has a developmental disability and is placed in
23 an intermediate facility or a nursing facility, the agency that is responsible for the
24 protective placement shall notify in writing the county department of the county of
25 residence of the person that is participating in the program under s. 46.278, at least

1 90 days before the review. The county department so notified shall develop a plan
2 under s. 46.279 (4) and furnish the plan to the court that ordered the placement and
3 to the person's guardian. The court shall order that the person be transferred to the
4 noninstitutional community setting in accordance with the plan unless the court
5 finds that to do so is not in the person's best interests. If the person or the person's
6 guardian rejects the transfer, the court shall take the rejection into consideration in
7 determining whether or not the transfer is in the person's best interests.

8 *~~0209/2.27~~* SECTION 1521. 55.06 (11) (c) of the statutes is amended to read:

9 55.06 (11) (c) Upon a finding of probable cause under par. (b), the court may
10 order temporary placement up to 30 days pending the hearing for a permanent
11 placement, or the court may order such protective services as may be required. If an
12 individual who has a developmental disability is ordered, under this paragraph, to
13 be temporarily placed in an intermediate facility or in a nursing facility, and if at the
14 hearing for permanent placement the court orders that the individual be protectively
15 placed, the court may, before permanent placement, extend the temporary placement
16 order for not more than 60 days if necessary for the county department that is
17 participating in the program under s. 46.278 to develop the plan required under s.
18 46.279 (4).

19 *~~0190/7.21~~* SECTION 1522. 59.22 (2) (c) 2. of the statutes is amended to read:

20 59.22 (2) (c) 2. No action of the board may be contrary to or in derogation of the
21 rules of the department of ~~health and family services~~ workforce development under
22 s. ~~49.33~~ 49.78 (4) to (7) relating to employees administering old-age assistance, aid
23 to families with dependent children, aid to the blind ~~and, or~~ aid to totally and
24 permanently disabled persons or ss. 63.01 to 63.17.

25 *~~0529/4.111~~* SECTION 1523. 59.25 (3) (f) 1. of the statutes is amended to read:

SECTION 1523

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

9 *~~-0529/4.112~~* SECTION 1524. 59.25 (3) (f) 2. of the statutes is amended to read:

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

1 driver improvement surcharge, the amounts required by s. 102.85 (4) for the
2 uninsured employer assessment, the amounts required by s. 299.93 for the
3 environmental assessment, the amounts required by s. 29.983 for the wild animal
4 protection assessment, the amounts required by ss. 29.987 and 169.46 (1) for the
5 natural resources assessment surcharge, the amounts required by s. 29.985 for the
6 fishing shelter removal assessment, the amounts required by s. 350.115 for the
7 snowmobile registration restitution payment, and the amounts required by ss.
8 29.989 and 169.46 (2) for natural resources restitution payments, transmit to the
9 ~~state treasurer~~ secretary of administration a statement of all moneys required by law
10 to be paid on the actions entered during the preceding month on or before the first
11 day of the next succeeding month, certified by the county treasurer's personal
12 signature affixed or attached thereto, and at the same time pay to the ~~state treasurer~~
13 secretary of administration the amount thereof.

14 *~~0529/4.113~~* SECTION 1525. 59.25 (3) (k) of the statutes is amended to read:
15 59.25 (3) (k) Forward 40% of the state forfeitures, fines, and penalties under
16 ch. 348 to the ~~state treasurer~~ secretary of administration for deposit in the
17 transportation fund under s. 25.40 (1) (ig).

18 *~~0529/4.114~~* SECTION 1526. 59.25 (3) (L) of the statutes is amended to read:
19 59.25 (3) (L) Forward all money received under s. 66.0114 (3) (c) to the ~~state~~
20 ~~treasurer~~ secretary of administration for deposit in the transportation fund under
21 s. 25.40 (1) (ig).

22 *~~0529/4.115~~* SECTION 1527. 59.25 (3) (m) of the statutes is amended to read:
23 59.25 (3) (m) Forward 50% of the fees received under s. 351.07 (1g) to the ~~state~~
24 ~~treasurer~~ secretary of administration for deposit in the transportation fund under
25 s. 25.40 (1) (im).

SECTION 1528

1 *~~0529/4.116~~* SECTION 1528. 59.25 (3) (p) of the statutes is amended to read:

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

7 *~~0576/8.64~~* SECTION 1529. 59.26 (8) (a) of the statutes is amended to read:

8 59.26 (8) (a) In any county with a population of less than 500,000, the board,
9 by ordinance, may fix the number of deputy sheriffs to be appointed in that county
10 at not less than that number required by sub. (1) (a) and (b) and may set the salary
11 of those deputies. The board may provide by ordinance that deputy sheriff positions
12 be filled by appointment by the sheriff from a list of all persons with the 3 highest
13 scores for each position based on a competitive examination. Such competitive
14 examinations may be by a county civil service commission or by the division of merit
15 recruitment and selection in the department of ~~employment relations~~
16 administration at the option of the board and it shall so provide by ordinance. The
17 division of merit recruitment and selection in the department of ~~employment~~
18 ~~relations~~ administration shall, upon request of the board, conduct such examination
19 according to the methods used in examinations for the state civil service and shall
20 certify an eligible list of the names of all persons with the 3 highest scores on that
21 examination for each position to the sheriff of that county who shall make an
22 appointment from that list to fill the position within 10 days after he or she receives
23 the eligible list. The county for which such examination is conducted shall pay the
24 cost of that examination. If a civil service commission is decided upon for the
25 selection of deputy sheriffs, then ss. 63.01 to 63.17 shall apply so far as consistent

1 with this subsection, except ss. 63.03, 63.04 and 63.15 and except the provision
2 governing minimum compensation of the commissioners. The ordinance or an
3 amending ordinance may provide for employee grievance procedures and
4 disciplinary actions, for hours of work, for tours of duty according to seniority and for
5 other administrative regulations. Any board provision consistent with this
6 paragraph and existing on July 25, 1951, is validated. If the sheriff fills a deputy
7 sheriff position by promotion, the sheriff shall make the appointment to the position
8 from a list of 3 deputy sheriffs who receive the highest scores in a competitive
9 examination. Such competitive examinations may be by a county civil service
10 commission or by the division of merit recruitment and selection in the department
11 of ~~employment relations~~ administration at the option of the board and it shall so
12 provide by ordinance.

13 ***-0529/4.117* SECTION 1530.** 59.40 (2) (m) of the statutes is amended to read:
14 59.40 (2) (m) Pay monthly to the ~~treasurer~~ secretary of administration for the
15 use of the state the state's percentage of the fees required to be paid on each civil
16 action, criminal action, and special proceeding filed during the preceding month and
17 pay monthly to the ~~treasurer~~ secretary of administration for the use of the state the
18 percentage of court imposed fines and forfeitures required by law to be deposited in
19 the state treasury, the amounts required by s. 757.05 for the penalty assessment
20 surcharge, the amounts required by s. 165.755 for the crime laboratories and drug
21 law enforcement assessment, the amounts required by s. 167.31 (5) for the weapons
22 assessment, the amounts required by s. 973.045 for the crime victim and witness
23 assistance surcharge, the amounts required by s. 938.34 (8d) for the delinquency
24 victim and witness assistance surcharge, the amounts required by s. 973.046 for the
25 deoxyribonucleic acid analysis surcharge, the amounts required by s. 961.41 (5) for

SECTION 1530

1 the drug abuse program improvement surcharge, the amounts required by s. 100.261
2 for the consumer protection assessment, the amounts authorized by s. 971.37 (1m)
3 (c) 1. or required by s. 973.055 for the domestic abuse assessment surcharge, the
4 amounts required by s. 253.06 (4) (c) for the enforcement assessment under the
5 supplemental food program for women, infants, and children, the amounts required
6 by s. 349.04 for the truck driver education assessment, the amounts required by ss.
7 346.177, 346.495, and 346.65 (4r) for the railroad crossing improvement assessment,
8 the amounts required by s. 346.655 for the driver improvement surcharge, the
9 amounts required by s. 102.85 (4) for the uninsured employer assessment, the
10 amounts required by s. 299.93 for the environmental assessment, the amounts
11 required under s. 29.983 for the wild animal protection assessment, the amounts
12 required under ss. 29.987 (1) (d) and 169.46 (1) (d) for the natural resources
13 assessment surcharge, the amounts required by s. 29.985 for the fishing shelter
14 removal assessment, the amounts required by s. 350.115 for the snowmobile
15 registration restitution payment, and the amounts required under ss. 29.989 (1) (d)
16 and 169.46 (2) (d) for the natural resources restitution payments. The payments
17 shall be made by the 15th day of the month following receipt thereof.

18 *~~1256/5.74~~* SECTION 1531. 59.53 (5) (a) of the statutes is amended to read:

19 59.53 (5) (a) The board shall contract with the department of workforce
20 development to implement and administer the child and spousal support and
21 establishment of paternity and the medical support liability programs provided for
22 by Title IV of the federal social security act. The board may designate by board
23 resolution any office, officer, board, department, or agency, except the clerk of circuit
24 court, as the county child support agency. The board or county child support agency
25 shall implement and administer the programs in accordance with the contract with

1 the department of workforce development. The attorneys responsible for support
2 enforcement under sub. (6) (a), circuit court commissioners, and all other county
3 officials shall cooperate with the county and the department of workforce
4 development as necessary to provide the services required under the programs. The
5 county shall charge the fee established by the department of workforce development
6 under s. 49.22 for services provided under this paragraph to persons not receiving
7 a stipend under s. 49.147 (3m) (g), benefits or wages under s. 49.148 or 49.155, or
8 assistance under s. 46.261, 49.19, or 49.47.

9 *~~0194/9.15~~* SECTION 1532. 59.53 (24) of the statutes is created to read:

10 59.53 (24) COUNTY PAYMENTS MADE UNDER MEDICAL ASSISTANCE. The board shall,
11 upon demand by the department of health and family services, authorize payment
12 to that department not to exceed any of the following:

13 (a) *Home and community based services.* For services provided under ss. 46.275
14 and 46.278 beginning in 2001 and thereafter, any payment made under s. 20.435 (4)
15 (hm), and the portion of the payment made under s. 20.435 (4) (o) for Medical
16 Assistance Program benefits administered under ss. 46.275 and 46.278 that is
17 related to any rates increased for services under s. 46.275 or 46.278 beginning in
18 2001.

19 (b) *Alcohol and other drug and mental health prevention and treatment*
20 *services.* For alcohol and other drug and mental health prevention and treatment
21 services provided under s. 49.46 (2) (a) 1., 2., and 4. d. and e. and (b) 6. b., c., d., f.,
22 fm., j., k., L., and m., 9., 12., 12m., 13., 15., and 16. beginning in 2003 and thereafter,
23 any payment made under s. 20.435 (4) (hm), and the portion of the payment made
24 under s. 20.435 (4) (o) as Medical Assistance Program benefits for the services that
25 is related to any rates increased for these services beginning in 2003.

SECTION 1533

1 ***-1887/1.13*** SECTION 1533. 59.54 (12) of the statutes is amended to read:

2 59.54 (12) COUNTY-TRIBAL LAW ENFORCEMENT PROGRAMS. Pursuant to adoption
3 of a resolution, a board may enter into an agreement and seek funding under s.
4 ~~165.90~~ 16.964 (7).

5 ***-1767/3.6*** SECTION 1534. 60.24 (3) (L) of the statutes is amended to read:

6 60.24 (3) (L) If authorized by the town board, represent the interests of the
7 town in connection with appearances before the ~~state~~ office of the commissioner of
8 tax appeals ~~commission~~ under s. 70.64 (5).

9 ***-1373/8.13*** SECTION 1535. 63.10 (2) of the statutes is amended to read:

10 63.10 (2) The commission shall appoint a time and place for the hearing of said
11 charges, the time to be within 3 weeks after the filing of the same, and notify the
12 person possessing the appointing power and the accused of the time and place of such
13 hearing. At the termination of the hearing the commission shall determine whether
14 or not the charge is well founded and shall take such action by way of suspension,
15 demotion, discharge or reinstatement, as it may deem requisite and proper under the
16 circumstances and as its rules may provide. The decision of the commission shall be
17 final. Neither the person possessing the appointing power nor the accused shall have
18 the right to be represented by counsel at said hearing, but the commission may in its
19 discretion permit the accused to be represented by counsel and may request the
20 presence of ~~an assistant~~ a district attorney to act with the commission in an advisory
21 capacity.

22 ***-0529/4.118*** SECTION 1536. 66.0114 (1) (bm) of the statutes is amended to
23 read:

24 66.0114 (1) (bm) The official receiving the penalties shall remit all moneys
25 collected to the treasurer of the city, village, town sanitary district, or public inland

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

18 ***-0529/4.119*** SECTION 1537. 66.0114 (3) (c) of the statutes is amended to read:

19 66.0114 (3) (c) The entire amount in excess of \$150 of any forfeiture imposed
20 for the violation of any traffic regulation in conformity with ch. 348 shall be
21 transmitted to the county treasurer if the violation occurred on an interstate
22 highway, a state trunk highway, or a highway over which the local highway authority
23 does not have primary maintenance responsibility. The county treasurer shall then
24 make payment to the ~~state treasurer~~ secretary of administration as provided in s.
25 59.25 (3) (L).

1 ***-0529/4.120*** SECTION 1538. 66.0517 (3) (b) 1. of the statutes is amended to
2 read:

3 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall
4 receive compensation for the destruction of noxious weeds as determined by the town
5 board, village board, or city council upon presenting to the proper treasurer the
6 account for noxious weed destruction, verified by oath and approved by the
7 appointing officer. The account shall specify by separate items the amount
8 chargeable to each piece of land, describing the land, and shall, after being paid by
9 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the
10 amount chargeable to each tract of land in the next tax roll in a column headed "For
11 the Destruction of Weeds", as a tax on the lands upon which the weeds were
12 destroyed. The tax shall be collected under ch. 74, except in case of lands which are
13 exempt from taxation, railroad lands, or other lands for which taxes are not collected
14 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax
15 under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case
16 of railroad lands or other lands for which taxes are not collected under ch. 74, the
17 amount chargeable against these lands shall be certified by the town, village, or city
18 clerk to the ~~state treasurer~~ secretary of administration who shall add the amount
19 designated to the sum due from the company owning, occupying, or controlling the
20 lands specified. The ~~state treasurer~~ secretary of administration shall collect the
21 amount chargeable as prescribed in subch. I of ch. 76 and return the amount collected
22 to the town, city, or village from which the certification was received.

23 ***-1187/4.16*** SECTION 1539. 66.0801 (2) of the statutes is amended to read:

1 66.0801 (2) Sections 66.0803 to 66.0825 do not deprive the office of the
2 ~~commissioner of railroads, department of transportation or public service~~
3 commission of any power under ss. ~~195.05 and 197.01~~ to 197.10 and ch. 196.

4 *~~1243/1.32~~* SECTION 1540. 69.14 (1) (cm) of the statutes is amended to read:

5 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en
6 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet
7 under s. 69.03 (14). If the child's parents are not married at the time of the child's
8 birth, the filing party shall give the mother a copy of the form prescribed by the state
9 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,
10 designated hospital staff provide to the child's available parents oral information or
11 an audio or video presentation and written information about the form and the
12 significance and benefits of, and alternatives to, establishing paternity, before the
13 parents sign the form. The filing party shall also provide an opportunity to complete
14 the form and have the form notarized in the hospital. If the mother provides a
15 completed form to the filing party while she is a patient in the hospital and within
16 5 days after the birth, the filing party shall send the form directly to the state
17 registrar. ~~From the appropriation under s. 20.445 (3) (dz), the~~ The department of
18 workforce development shall pay the filing party a financial incentive for correctly
19 filing a form within 60 days after the child's birth.

20 *~~0529/4.121~~* SECTION 1541. 69.22 (1) (c) of the statutes is amended to read:

21 69.22 (1) (c) Twelve dollars for issuing an uncertified copy of a birth certificate
22 or a certified copy of a birth certificate, \$7 of which shall be forwarded to the state
23 ~~treasurer~~ secretary of administration as provided in sub. (1m) and credited to the
24 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
25 certified or uncertified copy of the same birth certificate issued at the same time.

1 *~~0529/4.122~~* SECTION 1542. 69.22 (1m) of the statutes is amended to read:

2 69.22 (1m) The state registrar and any local registrar acting under this
3 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
4 is charged that is issued during a calendar quarter, forward to the ~~state treasurer~~
5 secretary of administration for deposit in the appropriations under s. 20.433 (1) (g)
6 and (h) the amounts specified in sub. (1) (c) by the 15th day of the first month
7 following the end of the calendar quarter.

8 *~~1680/2.1~~* SECTION 1543. 70.36 (3) of the statutes is amended to read:

9 70.36 (3) The word assessor whenever used in ss. 70.35 and 70.36 shall, in 1st
10 class cities, be deemed to refer also to the commissioner of assessments of any such
11 city ~~and, where applicable, shall be deemed also to refer to the department of revenue~~
12 ~~responsible for the manufacturing property assessment under s. 70.995.~~

13 *~~1767/3.7~~* SECTION 1544. 70.38 (4) of the statutes is amended to read:

14 70.38 (4) APPEALS. (a) Any person feeling aggrieved by the assessment notice
15 shall, within 60 days after the receipt of the notice, file with the department a
16 petition for redetermination setting forth the person's objections to the assessment.
17 The person may request an informal conference with representatives of the
18 department prior to September 15. The request shall be indicated in the petition.
19 The secretary shall act on the petition on or before October 1. On or before November
20 1, the person shall pay the amount determined by the secretary pursuant to the
21 secretary's action on the petition. If the person is aggrieved by the secretary's denial
22 of the petition the person may appeal to the office of the commissioner of tax appeals
23 ~~commission~~ if the appeal is filed with the ~~commission~~ office of the commissioner on
24 or before December 1.

1 (b) Determinations of the office of the commissioner of tax appeals commission
2 shall be subject to judicial review under ch. 227.

3 ***-0529/4.123* SECTION 1545.** 70.385 of the statutes is amended to read:

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

7 ***-1767/3.8* SECTION 1546.** 70.39 (2) of the statutes is amended to read:

8 70.39 (2) Any part of an assessment which is contested before the office of the
9 commissioner of tax appeals commission or the courts, which after hearing shall be
10 ordered to be paid, shall be considered as a delinquent tax if unpaid on the 10th day
11 following the date of the final order and shall be subject to the penalty and interest
12 provisions under sub. (1).

13 ***-0529/4.124* SECTION 1547.** 70.39 (4) (b) of the statutes is amended to read:

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

22 ***-1767/3.9* SECTION 1548.** 70.397 (3) (c) of the statutes is amended to read:

23 70.397 (3) (c) Any person feeling aggrieved by an assessment notice under this
24 section may, within 60 days after receipt of the notice, file with the department a
25 petition for redetermination setting forth the person's objections to the assessment.

SECTION 1548

1 In the petition, the person may request an informal conference with representatives
2 of the department. The secretary of revenue shall act on the petition within 90 days
3 after receipt of the petition for redetermination. If the person is aggrieved by the
4 secretary's denial of the petition, the person may appeal to the office of the
5 commissioner of tax appeals ~~commission~~ if the appeal is filed with the ~~commission~~
6 office of the commissioner within 30 days after the petition is denied.

7 ***-1680/2.2* SECTION 1549.** 70.44 (1) of the statutes is amended to read:

8 70.44 (1) Real or personal property omitted from assessment in any of the 2
9 next previous years, unless previously reassessed for the same year or years, shall
10 be entered once additionally for each previous year of such omission, designating
11 each such additional entry as omitted for the year of omission and affixing a just
12 valuation to each entry for a former year as the same should then have been assessed
13 according to the assessor's best judgment, and taxes shall be apportioned, using the
14 net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This
15 section shall not apply to manufacturing property ~~assessed by the department of~~
16 ~~revenue~~ under s. 70.995.

17 ***-1680/2.3* SECTION 1550.** 70.511 (2) (c) of the statutes is amended to read:

18 70.511 (2) (c) If the reviewing authority increases the value of the property in
19 question, the increase in value shall in the case of manufacturing property assessed
20 ~~by the department of revenue~~ under s. 70.995 be assessed as omitted property as
21 prescribed under s. 70.995 (12). In the case of all other property s. 70.44 shall apply.

22 ***-1767/3.10* SECTION 1551.** 70.57 (2) of the statutes is amended to read:

23 70.57 (2) If the state board of assessors, the office of the commissioner of tax
24 ~~appeals commission~~ or a court makes a final redetermination on the assessment of
25 property subject to taxation under s. 70.995 that is higher or lower than the previous

1 assessment, the department of revenue shall recertify the equalized value of the
2 school district in which the property subject to taxation under s. 70.995 is located.

3 ***-1767/3.11* SECTION 1552.** 70.64 (1) of the statutes is amended to read:

4 70.64 (1) BY THE OFFICE OF THE COMMISSIONER OF TAX APPEALS COMMISSION. The
5 assessment and determination of the relative value of taxable general property in
6 any county or taxation district, made by the department of revenue under s. 70.57,
7 may be reviewed, and a redetermination of the value of such property may be made
8 by the office of the commissioner of tax appeals commission, upon appeal by the
9 county or taxation district. The filing of such appeal in the manner provided in this
10 section by any county or taxation district shall impose upon the commission office of
11 the commissioner of tax appeals the duty, under the powers conferred upon it by s.
12 73.01 (4) (a), to review the assessment complained of. If, in its judgment based upon
13 the testimony, evidence and record made on the preliminary hearing of such appeal,
14 the commission office of the commissioner of tax appeals finds such assessment to
15 be unequal and discriminatory, it shall determine to correct such assessment to bring
16 it into substantial compliance with law. Except as provided in this section, the appeal
17 shall be taken and such review and redetermination shall be made as provided in ss.
18 73.01 and 73.015 and under the rules governing the procedure of the commission
19 office of the commissioner of tax appeals.

20 ***-1767/3.12* SECTION 1553.** 70.64 (3) (intro.) of the statutes is amended to
21 read:

22 70.64 (3) **FORM OF APPEAL.** (intro.) To accomplish an appeal there shall be filed
23 with the office of the commissioner of tax appeals commission on or before October
24 15 an appeal in writing setting forth:

25 ***-1767/3.13* SECTION 1554.** 70.64 (3) (a) of the statutes is amended to read:

1 70.64 (3) (a) That the county or taxation district, naming the same, appeals to
2 the office of the commissioner of tax appeals commission from the assessment made
3 by the department of revenue under s. 70.57, specifying the date of such assessment.

4 *~~1767/3.14~~* SECTION 1555. 70.64 (4) of the statutes is amended to read:

5 70.64 (4) CERTIFIED COPIES. Upon the filing of such appeal, the clerk of the
6 county or taxation district, without delay, shall prepare certified copies of it, together
7 with certified copies of the value established by the department of revenue from
8 which the appeal is taken and a complete list showing the clerk of each taxation
9 district within the county and the post-office address of each. The clerk shall mail
10 by certified mail 4 sets of certified copies to the office of the commissioner of tax
11 appeals commission and one set of the copies to the department of revenue, the
12 county clerk and the clerk of each taxation district within the county.

13 *~~1767/3.15~~* SECTION 1556. 70.64 (5) of the statutes is amended to read:

14 70.64 (5) APPEARANCE. Not later than 30 days after the clerk of the county or
15 taxation district has mailed the certified copies, unless the time is extended by order
16 of the office of the commissioner of tax appeals commission, any county, town, city
17 or village may cause an appearance to be entered in its behalf before the ~~commission~~
18 office of the commissioner in support of the appeal and uniting with the appellant for
19 the relief demanded; and by verified petition or statement showing grounds therefor
20 may apply for other or further review and redetermination than that demanded in
21 the appeal. Within the same time the county, town, city or village in the county may
22 in the same manner have its appearance entered in opposition to the appeal and to
23 the relief demanded. Such appearances shall be authorized in the manner for
24 authorizing an appeal under sub. (2). When so authorized the interests of the county,
25 town, city or village authorizing it shall be in the charge of the chairperson, mayor

1 or president thereof unless otherwise directed by the body authorizing such
2 appearance; and attorneys may be employed in that behalf. In such appearances any
3 2 or more of the towns, cities and villages of the county may join if united in support
4 of or in opposition to the appeal. Four copies of each appearance, petition or
5 statement mentioned in this subsection shall be filed in ~~the offices of the~~ office of the
6 commissioner of tax appeals ~~commission~~ and a copy of each mailed by certified mail
7 to the department of revenue, to the county clerk, and to the clerk of each town, city
8 and village within the county, and a copy to the attorney authorized to appear on
9 behalf of the county or any town, city or village within the county.

10 *~~1767/3.16~~* SECTION 1557. 70.64 (6) of the statutes is amended to read:

11 70.64 (6) HEARING. As soon as practicable, the ~~commission~~ office of the
12 commissioner of tax appeals shall set a time and place for preliminary hearing of
13 such appeal. At least 10 days before the time set for such hearing, the ~~commission~~
14 office of the commissioner of tax appeals shall cause notice thereof to be mailed by
15 certified mail to the county clerk and to the attorney or the clerk of each town, city
16 and village in whose behalf an appearance has been entered in the matter of such
17 appeal, and to the clerk of each town, city or village which has not appeared, and mail
18 a like notice to the clerk of the taxation district taking such appeal and to the
19 department of revenue. The department of revenue shall be prepared to present to
20 the ~~commission~~ office of the commissioner of tax appeals at such time during the
21 course of the hearings as the ~~commission~~ office requires, the full value of all property
22 subject to general property taxation in each town, village and city of the county, as
23 determined by the department according to s. 70.57 (1) or in the case of a complaint
24 by a taxation district under a county assessor such information as the department
25 has in its possession. Said hearing may be adjourned, in the discretion of the office

SECTION 1557

1 of the commissioner of tax appeals ~~commission~~, as often and to such times and places
2 as may be necessary in order to determine the facts. If satisfied that no substantial
3 injustice has been done in the taxation district assessment appealed from, the
4 ~~commission~~ office of the commissioner of tax appeals in its discretion may dismiss
5 such appeal. If satisfied that substantial injustice has been done in the taxation
6 district assessment, the ~~commission~~ office of the commissioner of tax appeals shall
7 determine to revalue any or all of the taxation districts in the county, which it deems
8 necessary, in a manner which in its judgment is best calculated to secure substantial
9 justice.

10 *~~1767/3.17~~* SECTION 1558. 70.64 (7) of the statutes is amended to read:

11 70.64 (7) REDETERMINATION. The ~~commission~~ office of the commissioner of tax
12 appeals shall then proceed to redetermine the value of the taxable general property
13 in such of the taxation districts in the county as it deems necessary. It may include
14 in such redetermination other taxation districts than first determined upon and may
15 include all of the taxation districts in said county, if at any time during the progress
16 of its investigations or revaluations it is satisfied that such course is necessary in
17 order to accomplish substantial justice and to secure relative equality as between all
18 the taxation districts in such county. It shall make careful investigation of the value
19 of taxable general property in the several taxation districts to which such review and
20 redetermination shall extend, in any manner which in its judgment is best calculated
21 to obtain the fair, full value of such property. The ~~commission~~ office of the
22 commissioner of tax appeals may employ such experts and other assistants as may
23 be necessary, and fix their compensation. In making such investigations the
24 ~~commission~~ office of the commissioner of tax appeals and all persons employed
25 therein by the ~~commission~~ office shall have all the authority possessed by assessors

1 so far as applicable, including authority to administer oaths and to examine property
2 owners and witnesses under oath as to the quantity and value of the property subject
3 to assessment belonging to any person or within any taxation district to which the
4 investigation shall extend.

5 *–1767/3.18* SECTION 1559. 70.64 (8) of the statutes is amended to read:

6 70.64 (8) HEARING. The ~~commission~~ office of the commissioner of tax appeals
7 may at any time before its final determination appoint a time and place at which it
8 will hear evidence and arguments relevant to the matters under consideration upon
9 such appeal. The time to be devoted to such hearings may be limited as the
10 ~~commission~~ office of the commissioner of tax appeals directs. At least 10 days before
11 the time fixed for such hearings, the ~~commission~~ office of the commissioner of tax
12 appeals shall cause notice thereof to be mailed by certified mail to the county clerk
13 and to the attorney or other representative of each town, city and village in whose
14 behalf an appearance has been entered in the matter of such appeal, and a like copy
15 to the department of revenue.

16 *–1767/3.19* SECTION 1560. 70.64 (9) of the statutes is amended to read:

17 70.64 (9) TESTIMONY. The office of the commissioner of tax appeals ~~commission~~
18 may take testimony. Witnesses summoned at the instance of ~~said commission~~ the
19 office of the commissioner of tax appeals shall be compensated at the rates provided
20 by law for witnesses in courts of record, the same to be audited and paid the same
21 as other claims against the state, upon the certificate of ~~said commission~~ the office
22 of the commissioner of tax appeals. If any property owner or other person makes any
23 false statement to ~~said commission~~ the office of the commissioner of tax appeals or
24 to any person employed by it upon any matter under investigation that person shall

SECTION 1560

1 be subject to all the forfeitures and penalties imposed by law for false statements to
2 assessors and boards of review.

3 *~~1767/3.20~~* SECTION 1561. 70.64 (10) of the statutes is amended to read:

4 70.64 (10) DETERMINATION. The office of the commissioner of tax appeals
5 ~~commission~~ shall make its determination upon such appeal without unreasonable
6 delay and shall file a copy thereof in the office of the county clerk and mail by certified
7 mail a like copy to the department of revenue and to the clerk and attorney of the
8 taxation district appealing, and a copy to the clerk and attorney of each taxation
9 district having appeared. In such determination the ~~commission~~ office of the
10 commissioner of tax appeals shall set forth the relative value of the taxable general
11 property in each town, city and village of such county as found by them, and what
12 sum, if any, shall be added to or deducted from the aggregate value of taxable
13 property in each such taxation district as fixed in the determination of the
14 department of revenue from which such appeal was taken in order to produce a
15 relatively just and equitable taxation district assessment. Such determination shall
16 be final.

17 *~~1767/3.21~~* SECTION 1562. 70.64 (11) of the statutes is amended to read:

18 70.64 (11) COMPUTATION. The determination of the ~~commission~~ office of the
19 commissioner of tax appeals shall not affect the validity of taxes apportioned in
20 accordance with the taxation district assessment from which such appeal was taken;
21 but if it is determined upon such appeal that such taxation district assessment is
22 relatively unequal, such inequality shall be remedied and compensated in the
23 apportionment of state and county taxes in such county next following the
24 determination of ~~said commission~~ the office of the commissioner of tax appeals in the
25 following manner: Each town, city and village whose valuation in such taxation

1 district assessment was determined by ~~said commission~~ the office of the
2 commissioner of tax appeals to be relatively too high shall be credited a sum equal
3 to the amount of taxes charged to it upon such unequal assessment in excess of the
4 amount equitably chargeable thereto according to the determination of the
5 ~~commission~~ office of the commissioner of tax appeals; and each town, city and village
6 whose valuation in such taxation district assessment was determined by ~~said~~
7 ~~commission~~ the office of the commissioner of tax appeals to be relatively too low shall
8 be charged, in addition to all other taxes, a sum equal to the difference between the
9 amount charged thereto upon such unequal assessment and the amount which
10 should have been charged thereto according to the determination of the ~~commission~~
11 office of the commissioner of tax appeals. The department of revenue shall aid the
12 county clerk in making proper computations.

13 ***-1767/3.22* SECTION 1563.** 70.64 (12) of the statutes is amended to read:

14 70.64 (12) EXPENSES. The office of the commissioner of tax appeals ~~commission~~
15 shall transmit to the county clerk with its determination on such appeal a statement
16 of all expenses incurred therein by or at the instance of the ~~commission~~ office of the
17 commissioner of tax appeals, which shall include the actual expenses of the
18 ~~commission~~ office of the commissioner of tax appeals and regular employees of the
19 ~~commission~~ office, the compensation and actual expenses of all other persons
20 employed by it and the fees of officers employed and witnesses summoned at its
21 instance. A duplicate of such statement shall be filed in the office of the department
22 of administration. Such expenses shall be audited upon the certificate of the
23 ~~commission~~ office of the commissioner of tax appeals, and paid out of the state
24 treasury, in the first instance, as other claims against the state are audited and paid.
25 The amount of such expenses shall be a special charge against such county and shall

1 be included in the next apportionment and certification of state taxes and charges,
2 and collected from such county, as other special charges are certified and collected.
3 Unless otherwise directed by the ~~commission~~ office of the commissioner of tax
4 appeals in its determination upon such appeal, the county clerk, in the next
5 apportionment of state and county taxes, shall apportion the amount of such special
6 charges to and among the towns, cities and villages in such county whose relative
7 valuations were increased in the determination of the ~~commission~~ office of the
8 commissioner of tax appeals in proportion to the amount of such increase in each of
9 them respectively. The apportionment of such expenses shall be set forth in the
10 determination of the ~~commission~~ office of the commissioner of tax appeals. The
11 amount so apportioned to each such town, city and village shall be charged upon its
12 tax roll and shall be collected and paid over to the county treasurer as other state
13 taxes and special charges are collected and paid.

14 *~~0576/8.65~~* SECTION 1564. 70.99 (3) (a) of the statutes is amended to read:

15 70.99 (3) (a) The state department of ~~employment relations~~ administration
16 shall recommend a reasonable salary range for the county assessor for each county
17 based upon pay for comparable work or qualifications in that county. If, by
18 contractual agreement under s. 66.0301, 2 or more counties join to employ one county
19 assessor with the approval of the secretary of revenue, the department of
20 ~~employment relations~~ administration shall recommend a reasonable salary range
21 for the county assessor under the agreement. The department of revenue shall assist
22 the county in establishing the budget for the county assessor's offices, including the
23 number of personnel and their qualifications, based on the anticipated workload.

24 *~~1680/2.4~~* SECTION 1565. 70.995 (title) of the statutes is amended to read:

25 70.995 (title) ~~State assessment~~ Assessment of manufacturing property.

1 *~~1680/2.5~~* SECTION 1566. 70.995 (4) of the statutes is amended to read:

2 70.995 (4) ~~Whenever real property or tangible personal property is used for~~
3 ~~one, or some combination, of the processes mentioned in sub. (3) and also for other~~
4 ~~purposes, the~~ The department of revenue, if satisfied that there is substantial use
5 ~~in one or some combination of such processes, may assess the~~ shall establish
6 standards and procedures for the assessment of property under this section. ~~For all~~
7 ~~purposes of this section the department of revenue shall have sole discretion for the~~
8 ~~determination of what is substantial use and what description of real property or~~
9 ~~what unit of tangible personal property shall constitute “the property” to be included~~
10 ~~for assessment purposes, and, in connection herewith, the department may include~~
11 ~~in a real property unit, real property owned by different persons. Vacant property~~
12 ~~designed for use in manufacturing, assembling, processing, fabricating, making or~~
13 ~~milling tangible property for profit may be assessed under this section or under s.~~
14 ~~70.32 (1), and the period of vacancy may not be the sole ground for making that~~
15 ~~determination. In those specific instances where a portion of a description of real~~
16 ~~property includes manufacturing property rented or leased and operated by a~~
17 ~~separate person which does not satisfy the substantial use qualification for the entire~~
18 ~~property, the local assessor shall assess the entire real property description and all~~
19 ~~personal property not exempt under s. 70.11 (27). The applicable portions of the~~
20 ~~standard manufacturing property report form under sub. (12) as they relate to~~
21 ~~manufacturing machinery and equipment shall be submitted by such person and~~
22 shall publish such standards and procedures in the property tax assessment manual
23 provided under s. 73.03 (2a).

24 *~~1680/2.6~~* SECTION 1567. 70.995 (5) of the statutes is amended to read:

1 70.995 (5) ~~The department of revenue taxation district assessor of the taxation~~
2 ~~district in which the property is located~~ shall assess all property of manufacturing
3 establishments included under subs. (1) and (2) as of the close of January 1 of each
4 year, if on or before March 1 of that year the department has classified the property
5 as manufacturing or the owner of the property has requested, in writing, that the
6 department make such a classification and the department later does so. A change
7 in ownership, location, or name of the manufacturing establishment does not
8 necessitate a new request. In assessing lands from which metalliferous minerals are
9 being extracted and valued for purposes of the tax under s. 70.375, the value of the
10 metalliferous mineral content of such lands shall be excluded.

11 *~~1680/2.7~~* SECTION 1568. 70.995 (6) of the statutes is repealed.

12 *~~1680/2.8~~* SECTION 1569. 70.995 (7) (a) of the statutes is renumbered 70.995
13 (7) and amended to read:

14 70.995 (7) ~~Each manufacturing property assessed by~~ The taxation district
15 ~~assessor shall notify the department of revenue shall be entered of all manufacturing~~
16 ~~property located and assessed in the taxation district and the department shall enter~~
17 ~~such property~~ on a state manufacturing property assessment roll for each
18 municipality that has manufacturing property as set forth in subs. (1) and (2).
19 Notification of the individual manufacturing property assessments contained in the
20 roll shall be furnished by the department to the municipal clerk that identifies all
21 such property by the municipality in which the property is located.

22 *~~1680/2.9~~* SECTION 1570. 70.995 (7) (b) of the statutes is repealed.

23 *~~1767/3.23~~* SECTION 1571. 70.995 (8) (a) of the statutes is amended to read:

24 70.995 (8) (a) The secretary of revenue shall establish a state board of
25 assessors, which shall be comprised of the members of the department of revenue

1 whom the secretary designates. The state board of assessors shall investigate any
2 objection filed under par. (c) ~~or (d)~~ if the fee under that paragraph is paid. The state
3 board of assessors, after having made the investigation, shall notify the person
4 assessed or the person's agent and the appropriate municipality of its determination
5 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
6 board of assessors shall make its determination on or before April 1 of the year after
7 the filing. If the determination results in a refund of property taxes paid, the state
8 board of assessors shall include in the determination a finding of whether the refund
9 is due to false or incomplete information supplied by the person assessed. The person
10 assessed or the municipality having been notified of the determination of the state
11 board of assessors shall be deemed to have accepted the determination unless the
12 person or municipality files a petition for review with the clerk of the office of the
13 commissioner of tax appeals ~~commission~~ as provided in s. 73.01 (5) and the rules of
14 practice promulgated by the ~~commission~~ office of the commissioner of tax appeals.
15 If an assessment is reduced by the state board of assessors, the municipality affected
16 may file an appeal seeking review of the reduction, or may, within 30 days after the
17 person assessed files a petition for review, file a cross-appeal, before the office of the
18 commissioner of tax appeals ~~commission~~ even though the municipality did not file
19 an objection to the assessment with the board. ~~If the board does not overrule a~~
20 ~~change from assessment under this section to assessment under s. 70.32 (1), the~~
21 ~~affected municipality may file an appeal before the tax appeals commission.~~ If an
22 assessment is increased by the board, the person assessed may file an appeal seeking
23 review of the increase, or may, within 30 days after the municipality files a petition
24 for review, file a cross-appeal, before the ~~commission~~ office of the commissioner of

SECTION 1571

1 tax appeals even though the person did not file an objection to the assessment with
2 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.

3 ***-1680/2.10* SECTION 1572.** 70.995 (8) (b) 1. of the statutes is renumbered
4 70.995 (8) (b) and amended to read:

5 70.995 (8) (b) ~~The department of revenue~~ taxation district in which the
6 manufacturing property is located shall annually notify each manufacturer assessed
7 under this section ~~and the municipality in which the manufacturing property is~~
8 ~~located~~ of the full value of all real and personal property owned by the manufacturer
9 that is located in the taxation district. The notice shall be in writing and shall be sent
10 by 1st class mail or electronic mail. In addition, the notice shall specify that
11 objections to valuation, amount, or taxability must be filed with the state board of
12 assessors within 60 days of issuance of the notice of assessment, that objections to
13 a change from assessment under this section to assessment under s. 70.32 (1) must
14 be filed within 60 days after receipt of the notice, that the fee under par. (c) 1. ~~or (d)~~
15 must be paid and that the objection is not filed until the fee is paid. A statement shall
16 be attached to the assessment roll indicating that the notices required by this section
17 have been mailed and failure to receive the notice does not affect the validity of the
18 assessments, the resulting tax on real or personal property, the procedures of the
19 office of the commissioner of tax appeals ~~commission~~ or of the state board of
20 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.

21 ***-1680/2.11* SECTION 1573.** 70.995 (8) (b) 2. of the statutes is repealed.

22 ***-1680/2.12* SECTION 1574.** 70.995 (8) (c) 1. of the statutes is amended to read:

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

16 ***-1680/2.13*** SECTION 1575. 70.995 (8) (c) 2. of the statutes is amended to read:
17 70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file
18 supplemental information to support the manufacturer's objection within 60 days
19 from the date the objection is filed. The state board of assessors shall notify the
20 municipality taxation district in which the manufacturer's property is located of
21 supplemental information filed by the manufacturer under this subdivision, if the
22 municipality taxation district has filed an appeal related to the objection.

23 ***-1680/2.14*** SECTION 1576. 70.995 (8) (d) of the statutes is repealed.

1 ***-1680/2.15*** SECTION 1577. 70.995 (8) (dm) of the statutes is amended to read:

2 70.995 (8) (dm) The department shall refund filing fees paid under par. (c) 1.
3 ~~or (d)~~ if the appeal in respect to the fee is denied because of lack of jurisdiction.

4 ***-1767/3.24*** SECTION 1578. 70.995 (8) (e) of the statutes is amended to read:

5 70.995 (8) (e) Upon completion of and review by the office of the commissioner
6 of tax appeals commission and receipt of the statement of assessments required
7 under s. 70.53, the department of revenue shall be responsible for equating all
8 full-value manufacturing property assessments entered in the manufacturing
9 property assessment roll to the general level of assessment of all other property
10 within the individual taxation district. Thereafter, the manufacturing property
11 assessment roll shall be delivered to the municipal clerk and annexed to the
12 municipal assessment roll containing all other property.

13 ***-1767/3.25*** SECTION 1579. 70.995 (9) of the statutes is amended to read:

14 70.995 (9) Any aggrieved party may appeal a determination by the office of the
15 commissioner of tax appeals commission under sub. (8) to the circuit court for Dane
16 County under s. 73.015.

17 ***-1680/2.16*** SECTION 1580. 70.995 (10) of the statutes is amended to read:

18 70.995 (10) ~~Municipalities, and counties with a county assessor system,~~
19 Taxation districts shall have access to all manufacturing property for the purpose of
20 making appraisals of valuation of such property and may employ appraisal
21 personnel, who need not be certified under s. 70.05 (4), for such purpose.

22 ***-1680/2.17*** SECTION 1581. 70.995 (11) of the statutes is repealed.

23 ***-1680/2.18*** SECTION 1582. 70.995 (12) (a) of the statutes is amended to read:

24 70.995 (12) (a) The department of revenue shall prescribe a standard
25 manufacturing property report form that shall be submitted annually to the taxation

1 district in which the property is located for each real estate parcel and each personal
2 property account on or before March 1 by all manufacturers whose property is
3 assessed under this section. The report form shall contain all information considered
4 necessary by the department and shall include, without limitation, income and
5 operating statements, fixed asset schedules and a report of new construction or
6 demolition. Failure to submit the report shall result in denial of any right of
7 redetermination by the state board of assessors or the office of the commission of tax
8 ~~appeals commission~~. If any property is omitted or understated in the assessment roll
9 in any of the next 5 previous years, the assessor shall enter the value of the omitted
10 or understated property once for each previous year of the omission or
11 understatement. The assessor shall affix a just valuation to each entry for a former
12 year as it should have been assessed according to the assessor's best judgment. Taxes
13 shall be apportioned and collected on the tax roll for each entry, on the basis of the
14 net tax rate for the year of the omission, taking into account credits under s. 79.10.
15 In the case of omitted property, interest shall be added at the rate of 0.0267% per day
16 for the period of time between the date when the form is required to be submitted and
17 the date when the assessor affixes the just valuation. ~~In the case of underpayments~~
18 ~~determined after an objection under s. 70.995 (8) (d), interest shall be added at the~~
19 ~~average annual discount interest rate determined by the last auction of 6 month~~
20 ~~U.S. treasury bills before the objection per day for the period of time between the date~~
21 ~~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.

22 ***-1680/2.19* SECTION 1583.** 70.995 (12) (b) of the statutes is amended to read:

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

5 *~~1680/2.20~~* SECTION 1584. 70.995 (12) (c) of the statutes is amended to read:

6 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable
7 cause, if a taxpayer fails to file any form required under par. (a) for property that ~~the~~
8 ~~department of revenue was~~ assessed during under this section in the previous year
9 by the due date or by any extension of the due date that has been granted, the
10 taxpayer shall pay to the ~~department of revenue~~ taxation district in which the
11 property is located a penalty of \$25 if the form is filed 1 to 10 days late; \$50 or 0.05%
12 of the previous year's assessment, whichever is greater, but not more than \$250, if
13 the form is filed 11 to 30 days late; and \$100 or 0.1% of the previous year's
14 assessment, whichever is greater, but not more than \$750, if the form is filed more
15 than 30 days late. Penalties are due 30 days after they are assessed and are
16 delinquent if not paid on or before that date. ~~The department~~ taxation district may
17 refund all or part of any penalty it assesses under this paragraph if it finds
18 reasonable grounds for late filing.

19 *~~1680/2.21~~* SECTION 1585. 70.995 (12r) of the statutes is amended to read:

20 70.995 (12r) ~~The department of revenue~~ Each taxation district shall calculate
21 the value of property located in the taxation district that is used in manufacturing,
22 as defined in this section, and that is exempt under s. 70.11 (39) and (39m).

23 *~~1680/2.22~~* SECTION 1586. 70.995 (13) of the statutes is repealed.

24 *~~0529/4.125~~* SECTION 1587. 71.10 (5) (h) (intro.) of the statutes is amended
25 to read:

1 71.10 (5) (h) *Certification of amounts.* (intro.) Annually, on or before September
2 15, the secretary of revenue shall certify to the department of natural resources, and
3 the department of administration ~~and the state treasurer:~~

4 *~~0529/4.126~~* SECTION 1588. 71.10 (5e) (h) (intro.) of the statutes is amended
5 to read:

6 71.10 (5e) (h) *Certification of amounts.* (intro.) Annually, on or before
7 September 15, the secretary of revenue shall certify to the district board under
8 subch. IV of ch. 229, and the department of administration ~~and the state treasurer:~~

9 *~~0529/4.127~~* SECTION 1589. 71.30 (10) (h) (intro.) of the statutes is amended
10 to read:

11 71.30 (10) (h) *Certification of amounts.* (intro.) Annually, on or before
12 September 15, the secretary of revenue shall certify to the department of natural
13 resources, and the department of administration ~~and the state treasurer:~~

14 *~~0529/4.128~~* SECTION 1590. 71.74 (13) (a) of the statutes is amended to read:

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

SECTION 1590

1 administration in the ~~treasurer's~~ secretary's next settlement with the county and
2 local treasurer.

3 *~~0529/4.129~~* SECTION 1591. 71.74 (13) (b) of the statutes is amended to read:

4 71.74 (13) (b) No action or proceeding whatsoever shall be brought against the
5 state or the ~~treasurer thereof~~ secretary of administration for the recovery, refund, or
6 credit of any income or surtaxes; except in case the ~~state treasurer~~ secretary of
7 administration shall neglect or refuse for a period of 60 days to refund any
8 overpayment of any income or surtaxes certified, the taxpayer may maintain an
9 action to collect the overpayment against the ~~treasurer~~ secretary of administration
10 so neglecting or refusing to refund such overpayment, without filing a claim for
11 refund with such ~~treasurer~~ the secretary of administration, provided that such
12 action shall be commenced within one year after the certification of such
13 overpayment.

14 *~~0529/4.130~~* SECTION 1592. 71.74 (14) of the statutes is amended to read:

15 71.74 (14) ADDITIONAL REMEDY TO COLLECT TAX. The department may also
16 proceed under s. 71.91 (5) for the collection of any additional assessment of income
17 or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and
18 before the same shall have become delinquent, when it has reasonable grounds to
19 believe that the collection of such additional assessment will be jeopardized by delay.
20 In such cases notice of the intention to so proceed shall be given by registered mail
21 to the taxpayer, and the warrant of the department shall not issue if the taxpayer
22 within 10 days after such notice furnishes a bond in such amount, not exceeding
23 double the amount of the tax, and with such sureties as the department shall
24 approve, conditioned upon the payment of so much of the additional taxes as shall
25 finally be determined to be due, together with interest thereon as provided by s. 71.82

1 (1) (a). Nothing in this subsection shall affect the review of additional assessments
2 provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and any amounts
3 collected under this subsection shall be deposited with the ~~state treasurer~~ secretary
4 of administration and disbursed after final determination of the taxes as are
5 amounts deposited under s. 71.90 (2).

6 ***-0529/4.131* SECTION 1593.** 71.80 (1) (e) of the statutes is amended to read:

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

11 ***-1824/6.17* SECTION 1594.** 71.80 (6) of the statutes is amended to read:

12 71.80 (6) PROSECUTIONS BY ATTORNEY GENERAL. The attorney general is
13 ~~authorized, upon the request of the secretary of revenue, to may represent the state~~
14 ~~or to assist the district attorney in the prosecution of any case arising under s. 71.83~~
15 (2) (a) 1. and (b) 1. and 2. e

16 ***-0529/4.132* SECTION 1595.** 71.80 (16) (b) of the statutes is amended to read:

17 71.80 (16) (b) A construction contractor required to file a surety bond under par.
18 (a) may, in lieu of such requirement, but subject to approval by the department,
19 deposit with the ~~state treasurer~~ secretary of administration an amount of cash equal
20 to the face of the bond that would otherwise be required. If an offer to deposit is made,
21 the department shall issue a certificate to the ~~state treasurer~~ secretary of
22 administration authorizing said ~~treasurer~~ secretary to accept payment of such
23 moneys and to give his or her receipt therefor. A copy of such certificate shall be
24 mailed to the contractor who shall, within the time fixed by the department, pay such
25 amount to ~~said treasurer~~ the secretary of administration. A copy of the receipt of the

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

12 *~~-0529/4.133~~* SECTION 1596. 71.80 (17) of the statutes is amended to read:

13 71.80 (17) TAX RECEIPTS TRANSMITTED TO ~~STATE TREASURER~~ THE SECRETARY OF
14 ADMINISTRATION. Within 15 days after receipt of any income or franchise tax
15 payments, the department shall transmit the same to the ~~state treasurer~~ secretary
16 of administration.

17 *~~-1767/3.26~~* SECTION 1597. 71.82 (2) (d) of the statutes is amended to read:

18 71.82 (2) (d) *Withholding tax*. Of the amounts required to be withheld any
19 amount not deposited or paid over to the department within the time required shall
20 be deemed delinquent and deposit reports or withholding reports filed after the due
21 date shall be deemed late. Delinquent deposits or payments shall bear interest at
22 the rate of 1.5% per month from the date deposits or payments are required under
23 this section until deposited or paid over to the department. The department shall
24 provide by rule for reduction of interest on delinquent deposits to 12% per year in
25 stated instances wherein the secretary of revenue determines reduction fair and

1 equitable. In the case of a timely filed deposit or withholding report, withheld taxes
2 shall become delinquent if not deposited or paid over on or before the due date of the
3 report. In the case of no report filed or a report filed late, withheld taxes shall become
4 delinquent if not deposited or paid over by the due date of the report. In the case of
5 an assessment under s. 71.83 (1) (b) 2., the amount assessed shall become delinquent
6 if not paid on or before the first day of the calendar month following the calendar
7 month in which the assessment becomes final, but if the assessment is contested
8 before the office of the commissioner of tax appeals ~~commission~~ or in the courts, it
9 shall become delinquent on the 30th day following the date on which the order or
10 judgment representing final determination becomes final.

11 ~~*-1824/6.18* SECTION 1598. 71.85 (2) of the statutes is amended to read:~~

12 ~~71.85 (2) PROSECUTIONS BY ATTORNEY GENERAL. The attorney general is~~
13 ~~authorized, upon request of the secretary of revenue, to may represent the state or~~
14 ~~to assist the district attorney in the prosecution of any case arising under s. 71.83 (2)~~
15 ~~(a) 1. or (2) (b) 1. or 2.~~

16 *-1767/3.27* SECTION 1599. 71.88 (2) (title) of the statutes is amended to read:

17 71.88 (2) (title) APPEAL TO THE ~~WISCONSIN~~ OFFICE OF THE COMMISSIONER OF TAX
18 APPEALS COMMISSION.

19 *-1767/3.28* SECTION 1600. 71.88 (2) (a) of the statutes is amended to read:

20 71.88 (2) (a) *Appeal of the department's redetermination of assessments and*
21 *claims for refund.* A person feeling aggrieved by the department's redetermination
22 may appeal to the office of the commissioner of tax appeals ~~commission~~ by filing a
23 petition with the clerk of the ~~commission~~ office of the commissioner of tax appeals
24 as provided by law and the rules of practice promulgated by the ~~commission~~ office
25 of the commissioner of tax appeals. If a petition is not filed with the ~~commission~~ office

SECTION 1600

1 of the commissioner of tax appeals within the time provided in s. 73.01 or, except as
2 provided in s. 71.75 (5), if no petition for redetermination is made within the time
3 provided the assessment, refund, or denial of refund shall be final and conclusive.

4 ***-1767/3.29* SECTION 1601.** 71.88 (2) (b) of the statutes is amended to read:

5 71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person
6 aggrieved by the department of revenue's redetermination of a credit under s. 71.07
7 (3m) or (6), 71.28 (1) or (2m) or 71.47 (1) or (2m) or subch. VIII or IX, except when the
8 denial is based upon late filing of claim for credit or is based upon a redetermination
9 under s. 71.55 (8) of rent constituting property taxes accrued as at arm's length, may
10 appeal the redetermination to the office of the commissioner of tax appeals
11 ~~commission~~ by filing a petition with the ~~commission~~ office of the commissioner of tax
12 appeals within 60 days after the redetermination, as provided under s. 73.01 (5) with
13 respect to income or franchise tax cases, and review of the ~~commission's~~ decision of
14 the office of the commissioner of tax appeals may be had under s. 73.015. For appeals
15 brought under this paragraph, the filing fee required under s. 73.01 (5) (a) does not
16 apply.

17 ***-1767/3.30* SECTION 1602.** 71.89 (1) of the statutes is amended to read:

18 71.89 (1) If the taxpayer requests a hearing, the additional tax or overpayment
19 shall not become due and payable until after hearing and determination of the tax
20 by the office of the commissioner of tax appeals ~~commission~~ or disposition of the
21 appeal pursuant to stipulation and order under ss. 73.01 (4) (a) and 73.03 (25).

22 ***-1767/3.31* SECTION 1603.** 71.89 (2) of the statutes is amended to read:

23 71.89 (2) No person against whom an assessment of income or franchise tax has
24 been made shall be allowed in any action either as plaintiff or defendant or in any
25 other proceeding to question such assessment unless the requirements of ss. 71.88

1 and 71.90 (1) shall first have been complied with, and unless such person shall have
2 made full disclosure under oath at the hearing before the office of the commissioner
3 of tax appeals commission of any and all income that the person received. The
4 requirement of full disclosure under this subsection may be waived by the
5 department of revenue.

6 *~~1767/3.32~~* SECTION 1604. 71.89 (3) of the statutes is amended to read:

7 71.89 (3) As soon as the appellant shall have filed a petition with the office of
8 the commissioner of tax appeals commission, all collection proceedings, except
9 proceedings under s. 71.74 (14), shall be stayed until final determination of the
10 appeal and any review thereof.

11 *~~1767/3.33~~* SECTION 1605. 71.89 (4) of the statutes is amended to read:

12 71.89 (4) Any person who contests an assessment before the office of the
13 commissioner of tax appeals commission or in court shall state in his or her petition
14 or notice of appeal what portion if any of the tax is admitted to be legally assessable
15 and correct. Within 5 days after notice by the department, the appellant shall pay
16 to the department the whole amount of the admitted tax and such tax shall be
17 appropriated in accordance with s. 25.20. Any such payment shall be considered an
18 admission of the legality of the tax thus paid, and such tax so paid cannot be
19 recovered in the pending appeal or in any other action or proceeding.

20 *~~1767/3.34~~* SECTION 1606. 71.90 (2) of the statutes is amended to read:

21 71.90 (2) DEPOSIT WITH THE STATE TREASURER. At any time while the petition is
22 pending before the office of the commissioner of tax appeals commission or an appeal
23 in regard to that petition is pending in a court, the taxpayer may offer to deposit the
24 entire amount of the additional taxes, together with interest, with the state
25 treasurer. If an offer to deposit is made, the department of revenue shall issue a

SECTION 1606

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

16 *~~0529/4.134~~* SECTION 1607. 71.90 (2) of the statutes, as affected by 2003
17 Wisconsin Act (this act), is amended to read:

18 71.90 (2) DEPOSIT WITH THE ~~STATE TREASURER~~ SECRETARY OF ADMINISTRATION. At
19 any time while the petition is pending before the office of the commissioner of tax
20 appeals or an appeal in regard to that petition is pending in a court, the taxpayer may
21 offer to deposit the entire amount of the additional taxes, together with interest, with
22 the ~~state treasurer~~ secretary of administration. If an offer to deposit is made, the
23 department of revenue shall issue a certificate to the ~~state treasurer~~ secretary of
24 administration authorizing the ~~treasurer~~ secretary to accept payment of such taxes
25 together with interest to the first day of the succeeding month and to give a receipt.

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

16 ***-1767/3.35* SECTION 1608.** 71.91 (1) (b) of the statutes is amended to read:
17 71.91 (1) (b) *Withholding.* Any amount not deposited or paid over to the
18 department, or to the person that the department prescribes, within the time
19 required shall be deemed delinquent and deposit reports or withholding reports filed
20 after the due date shall be deemed late. In the case of a timely filed deposit or
21 withholding report, withheld taxes shall become delinquent if not deposited or paid
22 over on or before the due date of the report. In the case of no report filed or a report
23 filed late, withheld taxes shall become delinquent if not deposited or paid over by the

SECTION 1608

1 due date of the report. In the case of an assessment under s. 71.83 (1) (b) 2., the
2 amount assessed shall become delinquent if not paid on or before the due date
3 specified in the notice of deficiency, but if the assessment is contested before the office
4 of the commissioner of tax appeals ~~commission~~ or in the courts, it shall become
5 delinquent on the 30th day following the date on which the order or judgment
6 representing final determination becomes final.

7 ***-1767/3.36* SECTION 1609.** 71.91 (1) (c) of the statutes is amended to read:

8 71.91 (1) (c) *Contested income and franchise tax assessments.* Any additional
9 income or franchise tax assessment contested before the office of the commissioner
10 of tax appeals ~~commission~~ or in the courts, which is finally determined to be correct,
11 shall become delinquent if not paid on or before the 30th day following the date on
12 which the order or judgment representing such final determination becomes final
13 and conclusive. Any additional income or franchise tax assessment so contested
14 shall be subject to s. 71.74 (14).

15 ***-0529/4.135* SECTION 1610.** 71.91 (5) (h) of the statutes is amended to read:

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

25 ***-0529/4.136* SECTION 1611.** 71.91 (7) (e) of the statutes is amended to read:

1 71.91 (7) (e) Paragraphs (b) to (d) shall apply in any case in which the employer
2 is the United States or any instrumentality thereof or this state or any municipality
3 or other subordinate unit thereof except those provisions imposing a liability on the
4 employer for failure to withhold or remit. But an amount equal to any amount
5 withheld by any municipality or other subordinate unit of this state under this
6 subsection and not remitted to the department as required by this subsection shall
7 be retained by the ~~state treasurer~~ secretary of administration from funds otherwise
8 payable to any such municipality or subordinate unit, and transmitted instead to the
9 department, upon certification by the secretary of revenue.

10 *~~0229/2.9~~* SECTION 1612. 71.93 (1) (a) 4. of the statutes is amended to read:

11 71.93 (1) (a) 4. An amount that the department of workforce development may
12 recover under s. 49.161, 49.195 (3), or 49.793, or may collect under s. 49.147 (6) (cm),
13 if the department of workforce development has certified the amount under s. 49.85.

14 *~~1256/5.75~~* SECTION 1613. 71.93 (1) (a) 4. of the statutes, as affected by 2003
15 Wisconsin Act (this act), is amended to read:

16 71.93 (1) (a) 4. An amount that the department of workforce development may
17 recover under s. 49.161, 49.195 (3), or 49.793, or may collect under s. ~~49.147 (6) (cm)~~
18 49.1471 (3m), if the department of workforce development has certified the amount
19 under s. 49.85.

 ****NOTE: This is reconciled s. 71.93 (1) (a) 4. This SECTION has been affected by
drafts with the following LRB numbers: LRB-0229 and LRB-1256.

20 *~~0336/P2.2~~* SECTION 1614. 71.93 (1) (a) 5. of the statutes is amended to read:

21 71.93 (1) (a) 5. An amount owed to the department of corrections under s.
22 ~~304.073 (2) or 304.074 (2)~~.

23 *~~0529/4.137~~* SECTION 1615. 72.24 of the statutes is amended to read:

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 1622.** 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