

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21 ***-1767/3.44* SECTION 1623.** 73.01 (4m) of the statutes is amended to read:

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

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

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

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

12 *~~1767/3.45~~* SECTION 1624. 73.01 (5) of the statutes is amended to read:

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

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

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

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

18 *~~1767/3.46~~* SECTION 1625. 73.015 (title) of the statutes is amended to read:

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

21 *~~1767/3.47~~* SECTION 1626. 73.015 (1) of the statutes is amended to read:

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

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

4 *~~1767/3.48~~* SECTION 1627. 73.015 (2) of the statutes is amended to read:

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

11 *~~1680/2.23~~* SECTION 1628. 73.03 (2a) of the statutes is amended to read:

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

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

24 *-0529/4.138* SECTION 1629. 73.03 (6) of the statutes is amended to read:

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

16 *~~1767/3.49~~* SECTION 1630. 73.03 (22) of the statutes is amended to read:

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

22 *~~1824/6.19~~* SECTION 1631. 73.03 (22) of the statutes, as affected by 2003

23 Wisconsin Act (this act), is amended to read:

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

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

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

4 ***-1767/3.50* SECTION 1632.** 73.03 (25) of the statutes is amended to read:

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

10 ***-1767/3.51* SECTION 1633.** 73.04 (1) of the statutes is amended to read:

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

16 ***-1767/3.52* SECTION 1634.** 73.07 (3) of the statutes is amended to read:

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

23 ***-0576/8.66* SECTION 1635.** 73.09 (2) of the statutes is amended to read:

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

11 *~~0576/8.67~~* SECTION 1636. 73.09 (5) of the statutes is amended to read:

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

19 *~~0529/4.139~~* SECTION 1637. 73.10 (6) of the statutes is amended to read:

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

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

11 ***-0529/4.140* SECTION 1638.** 74.25 (1) (a) 5. of the statutes is amended to read:

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

16 ***-0529/4.141* SECTION 1639.** 74.27 of the statutes is amended to read:

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

21 ***-0529/4.142* SECTION 1640.** 74.30 (1) (e) of the statutes is amended to read:

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

1 *~~0529/4.143~~* SECTION 1641. 74.30 (1m) of the statutes is amended to read:

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

5 *~~1546/2.8~~* SECTION 1642. 75.106 (1) (a) of the statutes is amended to read:

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

10 *~~1824/6.20~~* SECTION 1643. 76.08 (1) of the statutes is amended to read:

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

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

7 *~~0529/4.144~~* SECTION 1644. 76.13 (2) of the statutes is amended to read:

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

24 *~~0529/4.145~~* SECTION 1645. 76.13 (3) of the statutes is amended to read:

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

16 *~~-0529/4.146~~* SECTION 1646. 76.15 (2) of the statutes is amended to read:

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

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

4 ***-0529/4.147* SECTION 1647.** 76.22 (3) of the statutes is amended to read:

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

9 ***-0529/4.148* SECTION 1648.** 76.24 (1) of the statutes is amended to read:

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

15 ***-1767/3.53* SECTION 1649.** 76.28 (4) (a) of the statutes is amended to read:

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

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

8 *~~0529/4.149~~* SECTION 1650. 76.28 (4) (b) of the statutes is amended to read:

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

18 *~~1767/3.54~~* SECTION 1651. 76.39 (4) (c) of the statutes is amended to read:

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

1 *~~0529/4.150~~* SECTION 1652. 76.39 (4) (d) of the statutes is amended to read:

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

8 *~~0529/4.151~~* SECTION 1653. 76.48 (3) of the statutes is amended to read:

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

19 *~~0529/4.152~~* SECTION 1654. 76.48 (5) of the statutes is amended to read:

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

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

7 ***-1767/3.55* SECTION 1655.** 76.48 (6) of the statutes is amended to read:

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

14 ***-1680/2.24* SECTION 1656.** 76.82 of the statutes is amended to read:

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

19 ***-0338/1.5* SECTION 1657.** 77.14 of the statutes is amended to read:

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

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

3 ***-1767/3.56* SECTION 1658.** 77.59 (6) (b) of the statutes is amended to read:

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

9 ***-0529/4.153* SECTION 1659.** 77.59 (7) of the statutes is amended to read:

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

24 ***-1767/3.57* SECTION 1660.** 77.60 (2) (c) of the statutes is amended to read:

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

6 *~~1327/1.16~~* SECTION 1661. 77.66 of the statutes is created to read:

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

12 *~~0338/1.6~~* SECTION 1662. 77.91 (4) of the statutes is amended to read:

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

16 *~~0338/1.7~~* SECTION 1663. 77.91 (5) of the statutes is amended to read:

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

24 *~~1564/2.1~~* SECTION 1664. 79.015 of the statutes is amended to read:

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

6 *~~1564/2.2~~* **SECTION 1665.** 79.02 (2) (b) of the statutes is amended to read:

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

10 *~~1567/9.11~~* **SECTION 1666.** 79.02 (3) of the statutes is amended to read:

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

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

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

21 *~~1567/9.12~~* **SECTION 1667.** 79.02 (3) (c) of the statutes is created to read:

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

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

3 ***-1567/9.13* SECTION 1668.** 79.02 (3) (d) of the statutes is created to read:

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

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

12 ***-1567/9.14* SECTION 1669.** 79.03 (3) (a) of the statutes is amended to read:

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

19 ***-1565/6.1* SECTION 1670.** 79.03 (4) of the statutes is amended to read:

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

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

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

10 ***-1565/6.2* SECTION 1671.** 79.034 of the statutes is created to read:

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

20 ***-1567/9.15* SECTION 1672.** 79.035 (1) of the statutes is amended to read:

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

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

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

3 ***-1565/6.3* SECTION 1673.** 79.035 (2) (a) 1. of the statutes is amended to read:
4 79.035 (2) (a) 1. For the distribution in 2004, each county and municipality will
5 receive a payment that is equal to the amount of the payments the county or
6 municipality would have received in 2003 under ss. 79.03, 79.058, and 79.06, if not
7 for the reductions under s. 79.034, less the amount of the reduction under subd. 2.
8 and, for a municipality, the reduction under subd. 3.

9 ***-1565/6.4* SECTION 1674.** 79.035 (2) (a) 2. of the statutes is amended to read:
10 79.035 (2) (a) 2. The department of revenue shall reduce the amount of the
11 payments to be distributed to each county and municipality, as determined under
12 subd. 1., by subtracting from such payments an amount based on the county's or
13 municipality's population, as determined by the department, so that the total
14 amount of the reduction to all such payments in 2004 is ~~\$40,000,000~~ \$50,000,000,
15 except that the reduction applied to any county's or municipality's payment shall not
16 exceed the amount of the payments specified under subd. 1. distributed to the county
17 or municipality in 2003.

18 ***-1565/6.5* SECTION 1675.** 79.035 (2) (a) 3. of the statutes is created to read:
19 79.035 (2) (a) 3. After the reduction under subd. 2., the department of revenue
20 shall reduce the amount of the payments to be distributed to each municipality, as
21 determined under subd. 2., by subtracting from such payments an amount based on
22 the municipality's population, as determined by the department, so that the total
23 amount of the reduction to all such payments in 2004 is \$70,000,000, except that the

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

3 *~~1564/2.3~~* SECTION 1676. 79.035 (2) (b) of the statutes is amended to read:

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

8 *~~1564/2.4~~* SECTION 1677. 79.036 of the statutes is repealed.

9 *~~1567/9.16~~* SECTION 1678. 79.04 (1) (a) of the statutes is amended to read:

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

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

9 *~~1567/9.17~~* SECTION 1679. 79.04 (2) (a) of the statutes is amended to read:

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

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

18 *~~1565/6.6~~* SECTION 1680. 79.058 (3) (e) of the statutes is amended to read:

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

20 *~~1837/2.3~~* SECTION 1681. 84.013 (2) (b) of the statutes is amended to read:

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

24 *~~1191/4.3~~* SECTION 1682. 84.014 (2) of the statutes is amended to read:

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

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

6 ***-1191/4.4*** SECTION 1683. 84.014 (5m) (a) of the statutes is amended to read:

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

12 ***-1250/1.2*** SECTION 1684. 84.03 (3) (title), (a) and (b) of the statutes are
13 amended to read:

14 84.03 (3) (title) WEST CANAL STREET RECONSTRUCTION AND EXTENSION PROJECT.

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

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1 (b) No grant may be awarded under par. (a) or s. 86.31 (3s) unless the city of
2 Milwaukee contributes \$10,000,000 toward the West Canal Street reconstruction
3 and extension project.

4 *-1712/5.27* SECTION 1685. 84.04 (3) of the statutes is repealed.

5 *-1187/4.17* SECTION 1686. 84.05 of the statutes is amended to read:

6 **84.05 Railroad crossing improvements.** On a highway which the
7 department has authority to construct and which crosses a railroad, if the
8 department determines that the construction or reconstruction of a grade separation
9 or the rearrangement or elimination of a grade crossing or other rearrangement of
10 the highway or tracks is necessary in the interest of public safety or for convenience
11 of public travel, the department shall make a plan of the construction proposed and
12 an estimate of the cost thereof, including the cost of needed right-of-way; and shall
13 endeavor to make an arrangement with all persons concerned as to all matters
14 involved in the plan, including the portion of the cost of the contemplated work which
15 the persons shall defray. If the department is unable to contract with the persons
16 concerned as to the distribution and payment of the cost of the work or the
17 maintenance thereof, the department shall ~~lay the matter before the office of the~~
18 ~~commissioner of railroads, and the office of the commissioner of railroads shall~~
19 ~~review the proceedings and hold a hearing thereon in accordance with ss. 195.28 and~~
20 ~~195.29, and shall fix~~ the portion of the cost of the construction and of the maintenance
21 which is to be paid by the persons or corporations concerned, and the portion of the
22 cost, if any, to be paid by the public, which portion shall be paid from the
23 transportation fund, and issue an appropriate order. ~~The office of the commissioner~~
24 ~~of railroads~~ department shall determine the benefits, if any, which will inure to other
25 highways, and apportion and charge to the units of government responsible for the

1 construction of such other highways a fair portion of the cost. The department shall
2 promulgate a rule establishing criteria with respect to the allocation of costs under
3 this section. A person who is aggrieved by an order of the department under this
4 section may, within 20 days after the date that the order is issued, request review of
5 the order by the division of hearings and appeals. The division of hearings and
6 appeals shall review the order in the manner provided in s. 195.325.

7 *~~1640/1.4~~* SECTION 1687. 84.06 (1) of the statutes is amended to read:

8 84.06 (1) DEFINITIONS. In this section, “improvement” or “highway
9 improvement” includes construction, reconstruction, rehabilitation, and processes
10 incidental to building, fabricating, or bettering a highway or street, but not
11 maintenance. ~~The terms do not include the installation, replacement, rehabilitation,~~
12 ~~or maintenance of highway signs, traffic control signals, highway lighting, pavement~~
13 ~~markings, or intelligent transportation systems, unless incidental to building,~~
14 ~~fabricating, or bettering a highway or street.~~

15 *~~1640/1.5~~* SECTION 1688. 84.06 (2) (a) of the statutes is amended to read:

16 84.06 (2) (a) All such highway improvements shall be executed by contract
17 based on bids unless the department finds that another method as provided in sub.
18 (3) or (4) would be more feasible and advantageous. Bids shall be advertised for in
19 the manner determined by the department. Except as provided in s. 84.075, the
20 contract shall be awarded to the lowest competent and responsible bidder as
21 determined by the department. If the bid of the lowest competent bidder is
22 determined by the department to be in excess of the estimated reasonable value of
23 the work or not in the public interest, all bids may be rejected. The department shall,
24 so far as reasonable, follow uniform methods of advertising for bids and may
25 prescribe and require uniform forms of bids and contracts. Except as provided in par.

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1 (b), the secretary shall enter into the contract on behalf of the state. Every such
2 contract is exempted from ss. 16.70 to 16.75, 16.755 to 16.82, 16.87 and 16.89, but
3 ss. 16.528, 16.752 and 16.754 apply to the contract. Any such contract involving an
4 expenditure of \$1,000 or more shall not be valid until approved by the governor. The
5 secretary may require the attorney general to examine any contract and any bond
6 submitted in connection with the contract and report on its sufficiency of form and
7 execution. The bond required by s. 779.14 (1m) is exempt from approval by the
8 governor and shall be subject to approval by the secretary. This subsection also
9 applies to contracts with private contractors based on bids under s. 84.067 and on
10 bids for maintenance under s. 84.07.

11 *~~1640/1.6~~* **SECTION 1689.** 84.067 of the statutes is created to read:

12 **84.067 Contracts with private entities for certain services and**
13 **materials.** The department may contract with a private entity for services or
14 materials or both associated with the installation, replacement, rehabilitation, or
15 maintenance of highway signs, traffic control signals, highway lighting, pavement
16 markings, and intelligent transportation systems.

17 *~~1640/1.7~~* **SECTION 1690.** 84.07 (1) of the statutes is amended to read:

18 **84.07 (1) STATE EXPENSE; WHEN DONE BY COUNTY OR MUNICIPALITY.** The state trunk
19 highway system shall be maintained by the state at state expense. The department
20 shall prescribe by rule specifications for such maintenance and may contract with
21 any county highway committee or municipality to have all or certain parts of the
22 work of maintaining the state trunk highways within or beyond the limits of the
23 county or municipality, including interstate bridges, performed by the county or
24 municipality, and any county or municipality may enter into such contract. General
25 maintenance activities include the application of protective coatings, the removal

1 and control of snow, the removal, treatment and sanding of ice, interim repair of
2 highway surfaces and adjacent structures, and all other operations, activities and
3 processes required on a continuing basis for the preservation of the highways on the
4 state trunk system, and including the care and protection of trees and other roadside
5 vegetation and suitable planting to prevent soil erosion or to beautify highways
6 pursuant to s. 80.01 (3), and all measures deemed necessary to provide adequate
7 traffic service. Special maintenance activities include the restoration,
8 reinforcement, complete repair or other activities which the department deems are
9 necessary on an individual basis for specified portions of the state trunk system.
10 ~~Maintenance activities also include the installation, replacement, rehabilitation, or~~
11 ~~maintenance of highway signs, traffic control signals, highway lighting, pavement~~
12 ~~markings, and intelligent transportation systems. The department may contract~~
13 ~~with a private entity for services or materials or both associated with the installation,~~
14 ~~replacement, rehabilitation, or maintenance of highway signs, traffic control signals,~~
15 ~~highway lighting, pavement markings, and intelligent transportation systems.~~

16 *~~1712/5.28~~* SECTION 1691. 84.07 (5) of the statutes is repealed.

17 *~~1640/1.8~~* SECTION 1692. 84.075 (1) of the statutes is amended to read:

18 84.075 (1) In purchasing services under s. 84.01 (13), in awarding construction
19 contracts under s. 84.06 and in contracting with private contractors and agencies
20 under s. ss. 84.067 and 84.07, the department shall attempt to ensure that 5% of the
21 total amount expended in each fiscal year is paid to contractors, subcontractors and
22 vendors which are minority businesses, as defined under s. 560.036 (1) (e) 1. In
23 attempting to meet this goal, the department may award any contract to a minority
24 business that submits a qualified responsible bid that is no more than 5% higher
25 than the low bid.

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1 *~~1640/1.9~~* **SECTION 1693.** 84.075 (3) of the statutes is amended to read:

2 84.075 (3) The department shall at least semiannually, or more often if
3 required by the department of administration, report to the department of
4 administration the total amount of money it has paid to contractors, subcontractors
5 and vendors which are minority businesses under ss. 84.01 (13), 84.06, ~~84.067~~, and
6 84.07 and the number of contacts with minority businesses in connection with
7 proposed purchases and contracts. In its reports, the department shall include only
8 amounts paid to businesses certified by the department as minority businesses.

9 *~~1634/7.48~~* **SECTION 1694.** 84.09 (5) of the statutes is amended to read:

10 84.09 (5) Subject to the approval of the governor, the department may sell at
11 public or private sale property of whatever nature owned by the state and under the
12 jurisdiction of the department when the department determines that the property
13 is no longer necessary for the state's use for highway purposes and, if real property,
14 the real property is not the subject of a petition under s. ~~16.375 560.9810~~ (2). The
15 department shall present to the governor a full and complete report of the property
16 to be sold, the reason for the sale, and the minimum price for which the same should
17 be sold, together with an application for the governor's approval of the sale. The
18 governor shall thereupon make such investigation as he or she may deem necessary
19 and approve or disapprove the application. Upon such approval and receipt of the
20 full purchase price, the department shall by appropriate deed or other instrument
21 transfer the property to the purchaser. The approval of the governor is not required
22 for public or private sale of property having a fair market value at the time of sale
23 of not more than \$3,000, for the transfer of surplus state real property to the
24 department of administration under s. ~~16.375 560.9810~~ or for the transfer of surplus
25 state personal property to the department of tourism under sub. (5s). The funds

1 derived from sales under this subsection shall be deposited in the transportation
2 fund, and the expense incurred by the department in connection with the sale shall
3 be paid from such fund.

4 ***-1634/7.49* SECTION 1695.** 84.09 (5r) of the statutes is amended to read:

5 84.09 (5r) In lieu of the sale or conveyance of property under sub. (5) or (5m),
6 the department may, subject to the approval of the governor, donate real property
7 that is adjacent to the veterans memorial site located at The Highground in Clark
8 County and owned by the state and under the jurisdiction of the department to the
9 Wisconsin Vietnam Veterans Memorial Project, Inc., for the purpose of the veterans
10 memorial site located at The Highground in Clark County for the purpose of a
11 memorial hall specified in s. 70.11 (9). The department may donate property under
12 this subsection only when the department determines that the property is no longer
13 necessary for the state's use for highway purposes and is not the subject of a petition
14 under s. ~~16.375~~ 560.9810 (2) and is transferred with a restriction that the donee may
15 not subsequently transfer the real property to any person except to this state, which
16 shall not be charged for any improvements thereon. Such restriction shall be
17 recorded in the office of the register of deeds in the county in which the property is
18 located. The department shall present to the governor a full and complete report of
19 the property to be donated, the reason for the donation, and the minimum price for
20 which the property could likely be sold under sub. (5), together with an application
21 for the governor's approval of the donation. The governor shall thereupon make such
22 investigation as he or she considers necessary and approve or disapprove the
23 application. Upon such approval, the department shall by appropriate deed or other
24 instrument transfer the property to the donee. The approval of the governor is not
25 required for donation of property having a fair market value at the time of donation

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1 of not more than \$3,000. Any expense incurred by the department in connection with
2 the donation shall be paid from the transportation fund.

3 ***-0529/4.154* SECTION 1696.** 84.11 (4) of the statutes is amended to read:

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

22 ***-0529/4.155* SECTION 1697.** 84.12 (4) of the statutes is amended to read:

23 84.12 (4) FINDING, DETERMINATION, AND ORDER. If the department finds that the
24 construction is necessary, and that provision has been made or will be made by the
25 adjoining state or its subdivisions to bear its or their portions of the cost of the project,

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

18 *~~0863/2.1~~* **SECTION 1698.** 84.30 (2) (i) of the statutes is amended to read:

19 84.30 (2) (i) "Primary highway" means any highway, other than an interstate
20 highway, ~~at any time~~ officially designated by the department, and approved by the
21 appropriate authority of the federal government, as a part of the federal-aid primary
22 system ~~by the department and approved by the appropriate authority of the federal~~
23 ~~government in existence on June 1, 1991, or as a part of the national highway system~~
24 identified in 23 USC 103 (b).

25 *~~0863/2.2~~* **SECTION 1699.** 84.30 (3) (intro.) of the statutes is amended to read:

1 84.30 (3) SIGNS PROHIBITED. (intro.) No sign visible from the main-traveled way
2 of any interstate or federal-aid primary highway may be erected or maintained,
3 except the following:

4 ***-0863/2.3* SECTION 1700.** 84.30 (3) (d) of the statutes is amended to read:

5 84.30 (3) (d) Signs located in business areas on March 18, 1972. This
6 paragraph does not apply to a sign in a business area adjoining that portion of an
7 interstate or primary highway designated by the department as a scenic byway
8 under s. 84.106.

9 ***-0863/2.4* SECTION 1701.** 84.30 (3) (e) of the statutes is amended to read:

10 84.30 (3) (e) Signs to be erected in business areas subsequent to March 18,
11 1972, which when erected will comply with sub. (4). This paragraph does not apply
12 to a sign in a business area adjoining that portion of an interstate or primary
13 highway designated by the department as a scenic byway under s. 84.106.

14 ***-0863/2.5* SECTION 1702.** 84.30 (3) (i) of the statutes is amended to read:

15 84.30 (3) (i) Signs on farm buildings which are utilized by owners of the
16 building for agricultural purposes if the signs promote a Wisconsin agricultural
17 product unless prohibited by federal law. This paragraph does not apply to a sign in
18 an adjacent area adjoining that portion of an interstate or primary highway
19 designated by the department as a scenic byway under s. 84.106.

20 ***-0863/2.6* SECTION 1703.** 84.30 (3) (j) 1. of the statutes is amended to read:

21 84.30 (3) (j) 1. Signs erected by the Crime Stoppers, the nationwide
22 organization affiliated with local police departments, on or before October 14, 1997,
23 without regard to whether the department has issued a license for the sign. The
24 department may not remove a sign authorized under this paragraph unless the sign
25 does not conform to federal requirements. The requirements under s. 86.19 do not

1 apply to signs described in this subdivision. This subdivision does not apply to a sign
2 in an adjacent area adjoining that portion of an interstate or primary highway
3 designated by the department as a scenic byway under s. 84.106.

4 *~~0863/2.7~~* SECTION 1704. 84.30 (6) (b) of the statutes is amended to read:

5 84.30 (6) (b) Signs lawfully in existence on land adjoining any highway made
6 an interstate or primary highway after March 18, 1972, or on land adjoining that
7 portion of an interstate or primary highway designated by the department as a scenic
8 byway under s. 84.106 after the effective date of this paragraph [revisor inserts
9 date].

10 *~~1191/4.5~~* SECTION 1705. 84.59 (1) of the statutes is amended to read:

11 84.59 (1) Transportation facilities under s. 84.01 (28) and, major highway
12 projects as defined under s. 84.013 (1) (a) for the purposes under ss. 84.06 and 84.09,
13 state highway rehabilitation projects for the purposes specified in s. 20.395 (3) (cq)
14 and the purposes under ss. 84.06 and 84.09, and the Marquette interchange
15 reconstruction project under s. 84.014 for the purposes under ss. 84.06 and 84.09 may
16 be funded with the proceeds of revenue obligations issued subject to and in
17 accordance with subch. II of ch. 18.

***NOTE: This is reconciled s. 84.59 (1). This SECTION has been affected by drafts
with the following LRB numbers: LRB-1191 and LRB-1837.

18 *~~1772/3.3~~* SECTION 1706. 84.59 (2) of the statutes is renumbered 84.59 (2) (a).

19 *~~1772/3.4~~* SECTION 1707. 84.59 (2) (b) of the statutes is created to read:

20 84.59 (2) (b) The department may, under s. 18.562, deposit in a separate and
21 distinct special fund outside the state treasury, in an account maintained by a
22 trustee, revenues derived under ss. 341.09 (2) (d), (2m) (a) 1., (4), and (7), 341.14 (2),
23 (2m), (6) (d), (6m) (a), (6r) (b) 2., (6w), and (8), 341.145 (3), 341.16 (1) (a) and (b), (2),

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1 and (2m), 341.25, 341.255 (1), (2) (a), (b), and (c), and (5), 341.26 (1), (2), (2m) (am),
2 (3), (3m), (4), (5), and (7), 341.264 (1), 341.265 (1), 341.266 (2) (b) and (3), 341.268 (2)
3 (b) and (3), 341.30 (3), 341.305 (3), 341.308 (3), and 342.14, except s. 342.14 (1r). The
4 revenues deposited are the trustee's revenues in accordance with the agreement
5 between this state and the trustee or in accordance with the resolution pledging the
6 revenues to the repayment of revenue obligations issued under this section. Revenue
7 obligations issued for the purposes specified in sub. (1) and deposited under this
8 paragraph are special fund obligations, as defined in s. 18.52 (7), issued for special
9 fund programs, as defined in s. 18.52 (8).

10 *~~1772/3.5~~* SECTION 1708. 84.59 (3) of the statutes is amended to read:

11 84.59 (3) The secretary may pledge revenues received or to be received in ~~the~~
12 any fund established ~~in~~ under sub. (2) to secure revenue obligations issued under this
13 section. The pledge shall provide for the transfer to this state of all pledged revenues,
14 including any interest earned on the revenues, which are in excess of the amounts
15 required to be paid under s. 20.395 (6) (as). The pledge shall provide that the
16 transfers be made at least twice yearly, that the transferred amounts be deposited
17 in the transportation fund and that the transferred amounts are free of any prior
18 pledge.

19 *~~1191/4.6~~* SECTION 1709. 84.59 (6) of the statutes is amended to read:

20 84.59 (6) The building commission may contract revenue obligations when it
21 reasonably appears to the building commission that all obligations incurred under
22 this section can be fully paid from moneys received or anticipated and pledged to be
23 received on a timely basis. Except as provided in this subsection, the principal
24 amount of revenue obligations issued under this section may not exceed
25 \$1,753,067,500 \$2,916,403,000, excluding any obligations that have been defeased

1 under a cash optimization program administered by the building commission, to be
2 used for transportation facilities under s. 84.01 (28) and, major highway projects for
3 the purposes under ss. 84.06 and 84.09, state highway rehabilitation projects for the
4 purposes specified in s. 20.395 (3) (cq) and the purposes under ss. 84.06 and 84.09,
5 and the Marquette interchange reconstruction project under s. 84.014 for the
6 purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal
7 amount, the building commission may contract revenue obligations under this
8 section as the building commission determines is desirable to refund outstanding
9 revenue obligations contracted under this section and to pay expenses associated
10 with revenue obligations contracted under this section.

***NOTE: This is reconciled s. 84.59 (6). This SECTION has been affected by drafts
with the following LRB numbers: LRB-1191 and LRB-1837.

11 ***-1767/3.58* SECTION 1710.** 85.013 (2) (b) (intro.) of the statutes is amended
12 to read:

13 85.013 (2) (b) (intro.) Any hearing under s. 227.42 shall be held before the office
14 of the commissioner of tax appeals commission under s. 73.01 if the hearing concerns
15 an additional assessment, refund or denial of refund under any of the following:

16 ***-1187/4.18* SECTION 1711.** 85.013 (3) of the statutes is created to read:

17 85.013 (3) The division of hearings and appeals shall, in conducting any
18 hearing or review for the department under s. 227.43 (1) (bk), give due weight to the
19 experience, technical competence, and specialized knowledge of the department as
20 well as discretionary authority conferred upon the department, and great weight to
21 the department's interpretation of the statutes that it administers and rules
22 promulgated under those statutes. If there is a conflict between this subsection and
23 any other statute relating to any hearing or review conducted by the division of

1 hearings and appeals for the department under s. 227.43 (1) (bk), the provisions of
2 this subsection control.

3 *–1189/3.4* **SECTION 1712.** 85.062 (1) (c) of the statutes is created to read:

4 85.062 (1) (c) Initial construction or expansion of a commuter rail transit
5 system. In this paragraph, “commuter rail” has the meaning given in s. 85.064 (1)
6 (a).

7 *–1189/3.5* **SECTION 1713.** 85.064 of the statutes is created to read:

8 **85.064 Commuter rail transit system development.** (1) In this section:

9 (a) “Commuter rail” means rail passenger service, operating primarily on a
10 dedicated right-of-way on existing railroad tracks used for rail freight service or
11 intercity rail passenger service between and within metropolitan and suburban
12 areas, connecting these areas with large business or urban centers in this state or
13 another. Commuter rail usually operates during peak travel times with limited stops
14 and in conjunction with other transit modes as part of a regional transit system.

15 (b) “Political subdivision” means any city, village, town, county, transit
16 commission organized under s. 59.58 (2) or 66.1021 or recognized under s. 66.0301,
17 or regional transportation authority organized under s. 59.58 (6) within this state.

18 (2) (a) The department shall administer a commuter rail transit system
19 development grant program. From the appropriations under s. 20.395 (1) (dq), (dv),
20 and (dx), the department may award grants to political subdivisions for preliminary
21 engineering, property acquisition, equipment acquisition, and infrastructure
22 construction projects related to the development or extension of commuter rail
23 transit systems in this state.

24 (b) Upon completion of a planning study to the satisfaction of the department,
25 any political subdivision may apply to the department for a grant for any purpose

1 specified in par. (a). No grant may be awarded under this section for a project unless
2 the project meets the eligibility criteria established by the department under sub. (3).

3 (c) The amount of a grant awarded under this section shall be limited to an
4 amount equal to 50% of the portion of the project cost in excess of the federal aid
5 funding for the project or 25% of the total project cost, whichever is less. No grant
6 may be awarded under this section for a project involving the acquisition of property
7 or equipment or infrastructure construction unless the political subdivision
8 contributes funds for the project that at least equal 20% of the total project cost.

9 (3) The department shall prescribe the form, nature, and extent of information
10 that shall be contained in applications for grants under this section and shall
11 establish criteria for evaluating applications and determining eligibility for the
12 award of grants under this section.

13 ***-1712/5.29* SECTION 1714.** 85.09 (2) (a) of the statutes is amended to read:

14 85.09 (2) (a) The department of transportation shall have the first right to
15 acquire, for present or future transportation or recreational purposes, any
16 property used in operating a railroad or railway, including land and rails, ties,
17 switches, trestles, bridges, and the like located ~~thereon, which~~ on that property, that
18 has been abandoned. The department of transportation may, in connection with
19 abandoned rail property, assign this right to a state agency, the board of regents of
20 the University of Wisconsin System, any county or municipality, or any transit
21 commission. Acquisition by the department of transportation may be by gift,
22 purchase, or condemnation in accordance with the procedure under s. 32.05. In
23 addition to its property management authority under s. 85.15, the department of
24 transportation may lease and collect rents and fees for any use of rail property
25 pending discharge of the department's duty to convey property that is not necessary

1 for a public purpose. ~~In exercising its property management authority, the~~
2 ~~department of transportation, to the greatest extent practicable, shall encourage and~~
3 ~~utilize the Wisconsin conservation corps for appropriate projects.~~ No person owning
4 abandoned rail property, including any person to whom ownership reverts upon
5 abandonment, may convey or dispose of any abandoned rail property without first
6 obtaining a written release from the department of transportation indicating that
7 the first right of acquisition under this subsection will not be exercised or assigned.
8 No railroad or railway may convey any rail property prior to abandonment if the rail
9 property is part of a rail line shown on the railroad's system map as in the process
10 of abandonment, expected to be abandoned, or under study for possible
11 abandonment unless the conveyance or disposal is for the purpose of providing
12 continued rail service under another company or agency. Any conveyance made
13 without obtaining such release is void. The first right of acquisition of the
14 department of transportation under this subsection does not apply to any rail
15 property declared by the department to be abandoned before January 1, 1977. The
16 department of transportation may acquire any abandoned rail property under this
17 section regardless of the date of its abandonment.

18 *~~1634/7.50~~* SECTION 1715. 85.09 (4i) of the statutes is amended to read:

19 85.09 (4i) DISPOSAL OF RAIL PROPERTY. The department shall sell at public or
20 private sale rail property acquired under sub. (4) when the department determines
21 that the rail property is not necessary for a public purpose and, if real property, the
22 real property is not the subject of a petition under s. ~~16.375~~ 560.9810 (2). Upon
23 receipt of the full purchase price, the department shall, by appropriate deed or other
24 instrument, transfer the rail property to the purchaser. The funds derived from sales
25 under this subsection shall be deposited in the transportation fund, and the expense

1 incurred by the department in connection with the sale shall be paid from the
2 appropriation under s. 20.395 (2) (bq).

3 ***-1289/7.107* SECTION 1716.** 85.12 (3) of the statutes is amended to read:

4 85.12 (3) The department may contract with any local governmental unit, as
5 defined in s. ~~22.01~~ 16.97 (7), to provide that local governmental unit with services
6 under this section.

7 ***-0529/4.156* SECTION 1717.** 85.14 (1) (b) of the statutes is amended to read:

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

12 ***-0529/4.157* SECTION 1718.** 85.14 (2) of the statutes is amended to read:

13 85.14 (2) The department shall certify to the ~~state treasurer~~ secretary of
14 administration the amount of charges associated with the use of credit cards that is
15 assessed to the department on deposits accepted under s. 345.26 (3) (a) by state
16 traffic patrol officers and state motor vehicle inspectors, and the ~~state treasurer~~
17 secretary of administration shall pay the charges from moneys under s. 59.25 (3) (j)
18 and (k) that are reserved for payment of the charges under s. ~~14.58 (21)~~ 20.907 (5)
19 (e) 12e.

20 ***-1198/2.1* SECTION 1719.** 85.20 (4m) (a) 6. cm. of the statutes is amended to
21 read:

22 85.20 (4m) (a) 6. cm. ~~For aid payable for calendar years 2000 and 2001, from~~
23 ~~the appropriation under s. 20.395 (1) (ht), the department shall pay \$53,555,600 to~~
24 ~~the eligible applicant that pays the local contribution required under par. (b) 1. for~~
25 ~~an urban mass transit system that has annual operating expenses in excess of~~

SECTION 1719

1 ~~\$80,000,000.~~ For aid payable for calendar year 2002, from the appropriation under
2 s. 20.395 (1) (ht), the department shall pay \$55,697,800 to the eligible applicant that
3 pays the local contribution required under par. (b) 1. for an urban mass transit
4 system that has annual operating expenses in excess of \$80,000,000. ~~Beginning with~~
5 For aid payable for calendar year 2003 and for each calendar year thereafter, from
6 the appropriation under s. 20.395 (1) (ht), the department shall pay \$56,811,800 to
7 the eligible applicant that pays the local contribution required under par. (b) 1. for
8 an urban mass transit system that has annual operating expenses in excess of
9 \$80,000,000. For aid payable for calendar year 2004, from the appropriation under
10 s. 20.395 (1) (ht), the department shall pay \$58,192,000 to the eligible applicant that
11 pays the local contribution required under par. (b) 1. for an urban mass transit
12 system that has annual operating expenses in excess of \$80,000,000. Beginning with
13 aid payable for calendar year 2005 and for each calendar year thereafter, from the
14 appropriation under s. 20.395 (1) (ht), the department shall pay \$59,572,900 to the
15 eligible applicant that pays the local contribution required under par. (b) 1. for an
16 urban mass transit system that has annual operating expenses in excess of
17 \$80,000,000. If the eligible applicant that receives aid under this subd. 6. cm. is
18 served by more than one urban mass transit system, the eligible applicant may
19 allocate the aid between the urban mass transit systems in any manner the eligible
20 applicant considers desirable.

21 *~~1198/2.2~~* SECTION 1720. 85.20 (4m) (a) 6. d. of the statutes is amended to
22 read:

23 85.20 (4m) (a) 6. d. ~~For aid payable for calendar years 2000 and 2001, from the~~
24 ~~appropriation under s. 20.395 (1) (hu), the department shall pay \$14,297,600 to the~~
25 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~

1 ~~urban mass transit system that has annual operating expenses in excess of~~
2 ~~\$20,000,000 but less than \$80,000,000. For aid payable for calendar year 2002, from~~
3 ~~the appropriation under s. 20.395 (1) (hu), the department shall pay \$14,869,500 to~~
4 ~~the eligible applicant that pays the local contribution required under par. (b) 1. for~~
5 ~~an urban mass transit system that has annual operating expenses in excess of~~
6 ~~\$20,000,000 but less than \$80,000,000. Beginning with~~ For aid payable for calendar
7 year 2003 and for each calendar year thereafter, from the appropriation under s.
8 20.395 (1) (hu), the department shall pay \$15,166,900 to the eligible applicant that
9 pays the local contribution required under par. (b) 1. for an urban mass transit
10 system that has annual operating expenses in excess of \$20,000,000 but less than
11 \$80,000,000. For aid payable for calendar year 2004, from the appropriation under
12 s. 20.395 (1) (hu), the department shall pay \$15,536,600 to the eligible applicant that
13 pays the local contribution required under par. (b) 1. for an urban mass transit
14 system that has annual operating expenses in excess of \$20,000,000 but less than
15 \$80,000,000. Beginning with aid payable for calendar year 2005 and for each
16 calendar year thereafter, from the appropriation under s. 20.395 (1) (hu), the
17 department shall pay \$15,908,200 to the eligible applicant that pays the local
18 contribution required under par. (b) 1. for an urban mass transit system that has
19 annual operating expenses in excess of \$20,000,000 but less than \$80,000,000. If the
20 eligible applicant that receives aid under this subd. 6. d. is served by more than one
21 urban mass transit system, the eligible applicant may allocate the aid between the
22 urban mass transit systems in any manner the eligible applicant considers desirable.

23 ***-1198/2.3*** SECTION 1721. 85.20 (4m) (a) 7. a. of the statutes is amended to
24 read:

SECTION 1721

1 85.20 (4m) (a) 7. a. ~~From the appropriation under s. 20.395 (1) (hr), for aid~~
2 ~~payable for calendar year 2001, the uniform percentage for each eligible applicant~~
3 ~~served by an urban mass transit system operating within an urbanized area having~~
4 ~~a population as shown in the 1990 federal decennial census of at least 50,000 or~~
5 ~~receiving federal mass transit aid for such area, and not specified in subd. 6.~~ From
6 the appropriation under s. 20.395 (1) (hr), beginning with aid payable for calendar
7 year 2002 and for each calendar year thereafter, the uniform percentage for each
8 eligible applicant served by an urban mass transit system operating within an
9 urbanized area having a population as shown in the 2000 federal decennial census
10 of at least 50,000 or receiving federal mass transit aid for such area, and not specified
11 in subd. 6.

12 *~~1198/2.4~~* SECTION 1722. 85.20 (4m) (a) 7. b. of the statutes is amended to
13 read:

14 85.20 (4m) (a) 7. b. For the purpose of making allocations under subd. 7. a., the
15 amounts for aids are ~~\$19,804,200 in calendar years 2000 and 2001, \$20,596,400 in~~
16 ~~calendar year 2002, and \$21,008,300~~ \$21,008,300 in calendar year 2003, \$21,555,300
17 in calendar year 2004, and \$22,133,700 in calendar year 2005 and in each calendar
18 year thereafter. These amounts, to the extent practicable, shall be used to determine
19 the uniform percentage in the particular calendar year.

20 *~~1198/2.5~~* SECTION 1723. 85.20 (4m) (a) 8. a. of the statutes is amended to
21 read:

22 85.20 (4m) (a) 8. a. ~~From the appropriation under s. 20.395 (1) (hs), for aid~~
23 ~~payable for calendar year 2001, the uniform percentage for each eligible applicant~~
24 ~~served by an urban mass transit system operating within an area having a~~
25 ~~population as shown in the 1990 federal decennial census of less than 50,000 or~~