SENATE AMENDMENT 119, TO SENATE SUBSTITUTE AMENDMENT 1, TO 2003 SENATE BILL 44

June 18, 2003 - Offered by Senators Lazich and Reynolds.

- 1 At the locations indicated, amend the substitute amendment as follows:
- Page 12, line 4: delete "limitation under sub. (2)" and substitute "limitations
 under sub. (2) and par. (am)".
 - **2.** Page 12, line 14: after that line insert:

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"(am) In addition to the limitations under sub. (2) and par. (a), the amount appropriated from general purpose revenue for state operations in fiscal year 2005–06 and in fiscal year 2006–07, excluding the estimated amount to be expended from general purpose revenue for debt service for that fiscal year, may not exceed the amount appropriated from general purpose revenue for state operations in fiscal year 2004–05, excluding the estimated amount to be expended from general purpose revenue for debt service for that fiscal year, as shown in the schedule under s. 20.005 (3) published in the 2003–04 Wisconsin Statutes, less \$100,000,000.".

3. Page 13, line 2: after that line insert:

"(bm) For purposes of par. (am), the amount of any sum sufficient appropriation for fiscal year 2004–05 is considered to be the amount shown in the schedule under s. 20.005 (3) as published in the 2003–04 Wisconsin Statutes, and the amount of any sum sufficient appropriation for any other fiscal year is considered to be the amount shown in the schedule under s. 20.005 (3) in the latest act specifying the estimated expenditures for that appropriation for that fiscal year. For purposes of par. (am), the amount of any biennial appropriation for fiscal year 2004–05 is considered to be the amount shown in the schedule under s. 20.005 (3) as published in the 2003–04 Wisconsin Statutes, and the amount of any biennial appropriation for any other fiscal year is considered to be the amount shown in the schedule under s. 20.005 (3) in the latest act specifying the amount appropriated for that appropriation for that fiscal year."

- **4.** Page 214, line 13: decrease the dollar amount for fiscal year 2003–04 by \$50,000 and decrease the dollar amount for fiscal year 2004–05 by \$50,000 to decrease funding for the hotline for reporting dangerous weapons in schools.
 - **5.** Page 265, line 19: delete lines 19 and 20.
 - **6.** Page 362, line 16: after that line insert:
 - **"Section 666m.** 20.835 (2) (e) of the statutes is created to read:
- 20.835 **(2)** (e) *Nursing home bed assessment credit.* A sum sufficient to pay the claims approved under s. 71.07 (8m).".
 - **7.** Page 363, line 2: delete lines 2 to 6.
 - **8.** Page 410, line 24: after that line insert:
- "Section 829c. 24.77 of the statutes is amended to read:

24.77 Common school fund income. The common school fund income is constituted of the interest derived from the common school fund and from unpaid balances of purchase money on sales of common school lands; and all other revenues derived from the common school lands, including specifically the proceeds from the sale of timber and firewood from common school lands; but the common school fund income and interest and revenues derived from the common school fund and from common school lands do not include expenses deducted from gross receipts permitted under ss. 24.04 (2), 24.53 and 24.62 (1).

Section 829r. 24.80 of the statutes is amended to read:

24.80 Normal school fund. The lands and moneys described in s. 24.79, not being granted for any other specified purpose, accrue to the school fund under article X, section 2, of the constitution; and having been found unnecessary for the support and maintenance of common schools, are appropriated to the support and maintenance of state universities and suitable libraries and apparatus therefor, and to that end are set apart and denominated the "Normal School Fund". All lands, moneys, loans, investments and securities set apart to the normal school fund and all swamp lands and income and interest received on account of the capital of that fund constitute a separate and perpetual fund. All income, including specifically the proceeds from the sale of timber and firewood on lands set apart to the normal school fund, and interest from the normal school fund shall be paid into the general fund as general purpose revenue. Normal school fund income, interest and revenues do not include expenses deducted from gross receipts permitted under ss. 24.04 (2), 24.53 and 24.62 (1).".

9. Page 613, line 14: after that line insert:

"Section 1580r. 71.07 (8m) of the statutes is created to read:

2 71.07 **(8m)** Nursing home bed assessment credit. **(a)** *Definitions*. In this subsection:

- 1. "Claimant" means a private pay nursing home resident who files a claim under this subsection.
 - 2. "Nursing home" has the meaning given in s. 50.01 (3).
- (b) *Filing claims*. Subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02 an amount equal to the monthly assessment fee that is imposed on a nursing home under s. 50.14 (2) and that is paid by a claimant for each month in the year to which the claim relates. If the allowable amount of the claim exceeds the income taxes otherwise due on the claimant's income, the amount of the claim not used as an offset against those taxes shall be certified by the department of revenue to the department of administration for payment to the claimant by check, share draft, or other draft from the appropriation under s. 20.835 (2) (e).
- (c) *Limitations.* 1. The maximum credit that may be claimed under this subsection by a claimant is \$43 for each month in each year to which the claim relates.
- 2. No credit may be allowed under this subsection unless it is claimed within the time period under s. 71.75 (2).
- (d) *Administration.* The department may enforce the credit under this subsection and may take any action, conduct any proceeding, and proceed as it is authorized in respect to taxes under this chapter. The income tax provisions in this chapter relating to assessments, refunds, appeals, collection, interest, and penalties apply to the credit under this subsection.

1 **SECTION 1580s.** 71.08 (1) (intro.) of the statutes is amended to read: 2 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married 3 couple filing jointly, trust or estate under s. 71.02, not considering the credits under 4 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6), 5 (6s), (8m), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and 6 (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and 7 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the 8 tax under this section, there is imposed on that natural person, married couple filing 9 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax 10 computed as follows: 11 **Section 1580w.** 71.10 (4) (i) of the statutes is amended to read: 12 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland 13 preservation credit under subch. IX, homestead credit under subch. VIII, farmland 14 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s. 15 71.07 (2fd), nursing home bed assessment credit under s. 71.07 (8m), earned income 16 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes 17 withheld under subch. X.". 18 **10.** Page 694, line 8: delete lines 8 to 15. 19 **11.** Page 839, line 21: after that line insert: 20 "Section 2099xd. 165.72 (title) of the statutes is amended to read: 21 165.72 (title) Dangerous weapons in public schools and controlled 22 **Controlled** substances hotline and rewards for controlled substances tips. 23 **Section 2099xg.** 165.72 (1) (ad) of the statutes is repealed.

Section 2099xm. 165.72 (2) (c) of the statutes is repealed.

- **Section 2099xs.** 165.72 (2g) of the statutes is repealed.
- **Section 2099xx.** 165.72 (2m) of the statutes is repealed.
- **SECTION 2099xz.** 165.72 (7) of the statutes is amended to read:
 - 165.72 (7) Publicity. From the appropriation under s. 20.455 (2) (a), the department shall purchase public information and promotion services regarding the toll–free telephone number under sub. (2). The department and any agency providing publicity services under this subsection shall cooperate with the department of public instruction in publicizing, in public schools, the use of the toll–free telephone number under sub. (2).".
 - **12.** Page 1096, line 12: delete lines 12 to 18.
 - **13.** Page 1115, line 20: after that line insert:
 - "(2q) Transportation, records, and document services revenue lapse. Notwithstanding section 20.001 (3) (a) of the statutes, there is lapsed to the general fund \$82,400 on the effective date of this subsection from the appropriation account of the department of administration under section 20.505 (1) (kb) of the statutes.".
 - **14.** Page 1117, line 22: after that line insert:
 - "(3f) Federal foster care reimbursement lapse. Notwithstanding section 20.001 (3) (c) of the statutes, on the effective date of this subsection, there is lapsed to the general fund \$456,000 from the appropriation account of the department of corrections under section 20.410 (3) (kx) of the statutes, as affected by the acts of 2003."
 - **15.** Page 1123, line 10: after that line insert:
- "(1f) WISCONSIN HEALTH EDUCATION LOAN REPAYMENT TRANSFER. In fiscal year
 2003–04, the higher educational aids board shall transfer to the general fund

1	\$1,000,000 of the available balance of all moneys received in repayment of health
2	education loans funded under section 39.374 of the statutes or in repayment of health
3	education assistance loans funded under chapter 20, laws of 1981, section 2022 (1).".
4	16. Page 1139, line 9: after that line insert:
5	"(4f) Nursing home bed assessment credit. The treatment of sections 20.835
6	(2) (e), 71.07 (8m), 71.08 (1) (intro.), and 71.10 (4) (i) of the statutes first applies to
7	taxable years beginning on January 1, 2003, and assessments imposed under section
8	50.14 (2) of the statutes, as affected by this act, beginning on July 1, 2003.".
9	17. Page 1150, line 13: after that line insert:
10	"(3f) Nursing home bed assessment credit. The treatment of section 71.07 (8m)
11	of the statutes takes effect on July 1, 2003.".

(END)