

2003 SENATE BILL 340

1 **AN ACT** *to repeal* 108.04 (1) (g) 1L., 108.16 (8) (c) 4. and 108.16 (8) (e) 4.; *to*
2 *renumber* 108.225 (16) (b); *to renumber and amend* 108.04 (2) (a) 3., 108.225
3 (16) (intro.), 108.225 (16) (a) and 108.225 (16) (c); *to amend* 20.445 (1) (gg),
4 20.445 (1) (gh), 20.445 (1) (n), 20.445 (1) (nb), 20.445 (1) (nd), 108.02 (12) (a),
5 108.02 (12) (b) (intro.), 108.02 (12) (bm) (intro.), 108.02 (15) (L), 108.02 (15m)
6 (a) and (b), 108.025 (title) and (1), 108.025 (2) and (6), 108.04 (1) (g) 1., 108.04
7 (1) (g) 2. and 3., 108.04 (1) (gm) 1., 2., 3. and 4. (intro.), 108.04 (7) (h), 108.04 (7)
8 (r), 108.04 (11) (cm), 108.04 (16) (a) (intro.), 108.04 (16) (e), 108.04 (17) (a) 1. and
9 2., (b) 1. and 2., (c) 1. and 2., (d), (e), (f), (g), (h), (i) and (k) (intro.), 108.05 (7) (c),
10 108.09 (4) (c), 108.14 (8s) (a) and (b), 108.16 (3) (a), 108.16 (6m) (a), 108.16 (6m)
11 (e), 108.16 (8) (b) (intro.), 108.16 (8) (b) 2., 108.16 (8) (f), 108.161 (4) (c), 108.161
12 (8), 108.162 (3), 108.19 (1e) (a) and (d), 108.22 (2) (b), 108.22 (8) (b), 108.225 (1)
13 (b) and 108.225 (15); *to repeal and recreate* 108.04 (16) (a) 1. to 4. and 108.04
14 (16) (b) and (c); *to create* 20.445 (1) (ne), 108.02 (6m), 108.02 (12) (dm) and (dn),

SENATE BILL 340

1 108.02 (20r), 108.02 (25s), 108.025 (1) (b), 108.04 (2) (a) 3. a. to c., 108.04 (16)
2 (a) 5., 108.04 (16) (d), 108.04 (16) (e), 108.05 (7) (cm), 108.068, 108.16 (12) and
3 108.225 (16) (am) of the statutes; and **to affect** 2001 Wisconsin Act 35, section
4 72 (2) (a) 2. and 3.; **relating to:** various changes in the unemployment
5 insurance law, granting rule-making authority, and making appropriations.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

6 **SECTION 1.** 20.445 (1) (gg) of the statutes is amended to read:

7 20.445 (1) (gg) *Unemployment tax and accounting system information*
8 *technology systems; interest and penalties.* From the moneys received as interest and
9 penalties collected under ss. 108.04 (11) (c) and (cm) and (13) (c) and 108.22, as a
10 continuing appropriation, the amounts in the schedule for the purpose specified in
11 s. 108.19 (1e) (d).

12 **SECTION 2.** 20.445 (1) (gh) of the statutes is amended to read:

13 20.445 (1) (gh) *Unemployment information technology systems; assessments.*
14 All moneys received from assessments levied under s. 108.19 (1e) (a) and 1997
15 Wisconsin Act 39, section 164 (2), for the purpose specified in s. 108.19 (1e) (d). The
16 treasurer of the unemployment reserve fund may transfer moneys from this
17 appropriation account to the appropriation account under par. (gd).

18 **SECTION 3.** 20.445 (1) (n) of the statutes, as affected by 2003 Wisconsin Act 33,
19 is amended to read:

20 20.445 (1) (n) *Employment assistance and unemployment insurance*
21 *administration; federal moneys.* All federal moneys received, as authorized by the

SENATE BILL 340

1 governor under s. 16.54, for the administration of employment assistance and
2 unemployment insurance programs of the department, for the performance of the
3 department's other functions under subch. I of ch. 106 and ch. 108, except moneys
4 appropriated under par. (nc), and to pay the compensation and expenses of appeal
5 tribunals and of employment councils appointed under s. 108.14, to be used for such
6 purposes, except as provided in s. 108.161 (3e), and, from the moneys received by this
7 state under section 903 (d) of the federal Social Security Act, as amended, to transfer
8 to the appropriation account under par. (nb) an amount determined by the treasurer
9 of the unemployment reserve fund not exceeding the lesser of the amount specified
10 in s. 108.161 (4) (d) or the amounts in the schedule under par. (nb), and to transfer
11 to the appropriation account under par. (nd) an amount determined by the treasurer
12 of the unemployment reserve fund not exceeding the lesser of the amount specified
13 in s. 108.161 (4) (d) or the amounts in the schedule under par. (nd), and to transfer
14 to the appropriation account under par. (ne) an amount determined by the treasurer
15 of the unemployment reserve fund not exceeding the lesser of the amount specified
16 in s. 108.161 (4) (d) or the amount required to pay for the cost of banking services
17 incurred by the unemployment reserve fund.

18 **SECTION 4.** 20.445 (1) (nb) of the statutes is amended to read:

19 20.445 (1) (nb) *Unemployment information technology systems; federal moneys.*

20 ~~As From the moneys received from the federal government under section 903 (d) of~~
21 ~~the federal Social Security Act, as amended, as a continuing appropriation, the~~
22 ~~amounts in the schedule, as authorized by the governor under s. 16.54, for the~~
23 ~~purpose specified in s. 108.19 (1e) (d).~~ All moneys transferred from par. (n) for this
24 purpose shall be credited to this appropriation account. Notwithstanding s. 20.001
25 (3) (a), the treasurer of the unemployment reserve fund shall transfer any

SENATE BILL 340**SECTION 4**

1 unencumbered balance in this appropriation account that is not needed or available
2 to carry out the purpose of this appropriation to the appropriation account under par.
3 (n). No moneys may be expended from this appropriation unless the treasurer of the
4 unemployment reserve fund determines that such expenditure is currently needed
5 for the purpose specified in s. 108.19 (1e) (d).

6 **SECTION 5.** 20.445 (1) (nd) of the statutes, as created by 2003 Wisconsin Act 33,
7 is amended to read:

8 20.445 (1) (nd) *Unemployment insurance administration; apprenticeship.*
9 From the moneys received from the federal government under section 903 (d) of the
10 federal Social Security Act, as amended, the amounts in the schedule, as authorized
11 by the governor under s. 16.54, to be used for administration by the department of
12 apprenticeship programs under subch. I of ch. 106. All moneys transferred from par.
13 (n) for this purpose shall be credited to this appropriation account. Notwithstanding
14 s. 20.001 (3) (a), the treasurer of the unemployment reserve fund shall transfer any
15 unencumbered balance in this appropriation account that is not needed or available
16 to carry out the purpose of this appropriation to the appropriation account under par.
17 (n). No moneys may be expended from this appropriation unless the treasurer of the
18 unemployment reserve fund determines that such expenditure is currently needed
19 for the purpose specified in this paragraph.

20 **SECTION 6.** 20.445 (1) (ne) of the statutes is created to read:

21 20.445 (1) (ne) *Unemployment administration; bank service costs.* From the
22 moneys received by this state under section 903 (d) of the federal Social Security Act,
23 as amended, all moneys transferred from the appropriation account under par. (n)
24 to be used for the payment of the cost of banking services incurred by the
25 unemployment reserve fund. Notwithstanding s. 20.001 (3) (c), the treasurer of the

SENATE BILL 340

1 unemployment reserve fund shall transfer any unencumbered balance in this
2 appropriation account that is not needed or available to carry out the purpose of this
3 appropriation to the appropriation account under par. (n). No moneys may be
4 expended from this appropriation unless the treasurer of the unemployment reserve
5 fund determines that such expenditure is currently needed for the purpose specified
6 in this paragraph.

7 **SECTION 7.** 108.02 (6m) of the statutes is created to read:

8 108.02 **(6m)** CHILD. “Child” means a natural child, adopted child, or stepchild.

9 **SECTION 8.** 108.02 (12) (a) of the statutes is amended to read:

10 108.02 **(12)** (a) “Employee” means any individual who is or has been performing
11 services for an employing unit, in an employment, whether or not the individual is
12 paid directly by such employing unit; except as provided in par. (b), (bm), (c) or (d),
13 (dm) or (dn).

14 **SECTION 9.** 108.02 (12) (b) (intro.) of the statutes is amended to read:

15 108.02 **(12)** (b) (intro.) During the period beginning on January 1, 1996, and
16 ending on December 31, 1999, ~~and during the period beginning on January 1, 2004,~~
17 with respect to contribution requirements, and during the period beginning on
18 January 1, 1996, and ending on April 1, 2000, ~~and during the period beginning on~~
19 ~~April 4, 2004,~~ with respect to benefit eligibility, par. (a) does not apply to an individual
20 performing services for an employing unit other than a government unit or nonprofit
21 organization in a capacity other than as a logger or trucker, if the employing unit
22 satisfies the department that:

23 **SECTION 10.** 108.02 (12) (bm) (intro.) of the statutes is amended to read:

24 108.02 **(12)** (bm) (intro.) During the ~~4-year~~ period beginning on
25 January 1, 2000, with respect to contribution requirements, and during the period

SENATE BILL 340**SECTION 10**

1 beginning on April 2, 2000, ~~and ending on April 3, 2004,~~ with respect to benefit
2 eligibility, par. (a) does not apply to an individual performing services for an
3 employing unit other than a government unit or nonprofit organization in a capacity
4 other than as a logger or trucker, if the employing unit satisfies the department that
5 the individual meets 7 or more of the following conditions by contract and in fact:

6 **SECTION 11.** 108.02 (12) (dm) and (dn) of the statutes are created to read:

7 108.02 **(12)** (dm) Paragraph (a) does not apply to an individual who owns a
8 business that operates as a sole proprietorship.

9 (dn) Paragraph (a) does not apply to a partner in a business that operates as
10 a partnership.

11 **SECTION 12.** 108.02 (15) (L) of the statutes is amended to read:

12 108.02 **(15)** (L) “Employment” includes an individual’s service for an employer
13 organized as a corporation or a limited liability company that is treated as a
14 corporation under this chapter in which the individual is a principal officer and has
15 a direct or indirect ownership interest, except as provided in s. 108.025.

16 **SECTION 13.** 108.02 (15m) (a) and (b) of the statutes are amended to read:

17 108.02 **(15m)** (a) A corporation or a limited liability company that is treated
18 as a corporation under this chapter in which 50% or more of the ownership interest,
19 however designated or evidenced, is or during a claimant’s employment was owned
20 or controlled, directly or indirectly, by the claimant or by the claimant’s spouse or
21 child, or by the claimant’s parent if the claimant is under the age of 18, or by a
22 combination of 2 or more of them; or

23 (b) Except where par. (a) applies, a corporation or a limited liability company
24 that is treated as a corporation under this chapter in which 25% or more of ownership

SENATE BILL 340

1 interest, however designated or evidenced, is or during a claimant's employment was
2 owned or controlled, directly or indirectly, by the claimant.

3 **SECTION 14.** 108.02 (20r) of the statutes is created to read:

4 108.02 (20r) PARTNERSHIP. "Partnership" has the meaning given in s. 178.03.

5 **SECTION 15.** 108.02 (25s) of the statutes is created to read:

6 108.02 (25s) VOCATIONAL TRAINING. "Vocational training" includes technical,
7 skill-based, or job readiness training intended to pursue a career.

8 **SECTION 16.** 108.025 (title) and (1) of the statutes are amended to read:

9 **108.025 (title) Coverage of certain corporate officers and limited**
10 **liability company members.**

11 (1) In this section, "principal officer" means ~~an~~:

12 (a) An individual named as a principal officer in the a corporation's most recent
13 annual report or, if that information is not current, an individual holding an office
14 described in the corporation's most recent annual report as a principal officer; or

15 **SECTION 17.** 108.025 (1) (b) of the statutes is created to read:

16 108.025 (1) (b) An individual named as a member of a limited liability company
17 that is treated as a corporation under this chapter in the records of the company
18 required to be kept under s. 183.0405 as of the date of an election under this section.

19 **SECTION 18.** 108.025 (2) and (6) of the statutes are amended to read:

20 108.025 (2) If an employer ~~having~~ is organized as a corporation or limited
21 liability company that is treated as a corporation under this chapter, the employer
22 has no annual payroll for the calendar year preceding an election or ~~an employer~~
23 ~~having~~ has an annual payroll of less than the amount specified in s. 108.18 (9) which
24 establishes separate solvency contribution rates for the calendar year preceding an
25 election, and the employer files a notice of election, in the manner prescribed by the

SENATE BILL 340**SECTION 18**

1 department, to exclude the service of all of its principal officers who have a direct or
2 indirect substantial ownership interest in the corporation or limited liability
3 company, employment does not include the service of those officers.

4 **(6)** A principal officer has a direct or indirect substantial ownership interest
5 in a corporation or limited liability company that is treated as a corporation under
6 this section if 25% or more of the ownership interest, however designated or
7 evidenced, in the corporation or limited liability company is owned or controlled,
8 directly or indirectly, by the officer.

9 **SECTION 19.** 108.04 (1) (g) 1. of the statutes is amended to read:

10 108.04 **(1)** (g) 1. Employment by a partnership or limited liability company that
11 is treated as a partnership under this chapter, if a one-half or greater ownership
12 interest in the partnership or limited liability company is or during such employment
13 was owned or controlled, directly or indirectly, by the individual's spouse or child, or
14 by the individual's parent if the individual is under age 18, or by a combination of 2
15 or more of them.

16 **SECTION 20.** 108.04 (1) (g) 1L. of the statutes is repealed.

17 **SECTION 21.** 108.04 (1) (g) 2. and 3. of the statutes are amended to read:

18 108.04 **(1)** (g) 2. Employment by a corporation or limited liability company that
19 is treated as a corporation under this chapter, if one-half or more of the ownership
20 interest, however designated or evidenced, in the corporation or limited liability
21 company is or during such employment was owned or controlled, directly or
22 indirectly, by the individual or by the individual's spouse or child, or by the
23 individual's parent if the individual is under age 18, or by a combination of 2 or more
24 of them.

SENATE BILL 340

1 3. Except where subd. 2. applies, employment by a corporation or limited
2 liability company that is treated as a corporation under this chapter, if one-fourth
3 or more of the ownership interest, however designated or evidenced, in the
4 corporation or limited liability company is or during such employment was owned or
5 controlled, directly or indirectly, by the individual.

6 **SECTION 22.** 108.04 (1) (gm) 1., 2., 3. and 4. (intro.) of the statutes are amended
7 to read:

8 108.04 (1) (gm) 1. Dissolution of the family corporation, due to economic
9 inviability, under ch. 180 or the analogous applicable laws of the jurisdiction in which
10 the corporation is incorporated or organized;

11 2. Filing ~~for corporate~~ of a petition in bankruptcy by the family corporation;

12 3. Filing ~~for personal~~ of a petition in bankruptcy by all owners who are
13 personally liable for any of the debts of the family corporation; or

14 4. (intro.) Disposition of a total of 75% or more of the assets of the family
15 corporation using one or more of the following methods:

16 **SECTION 23.** 108.04 (2) (a) 3. of the statutes is renumbered 108.04 (2) (a) 3.
17 (intro.) and amended to read:

18 108.04 (2) (a) 3. (intro.) ~~The individual is seeking suitable work during that~~
19 ~~week or, during the 156-week period beginning on January 2, 2000, the individual~~
20 conducts a reasonable search for suitable work during that week. The reasonable
21 search ~~required during the period specified in this subdivision~~ for suitable work must
22 include 2 actions that constitute a reasonable search as prescribed by rule of the
23 department. ~~The department shall, by rule, require claimants to conduct a~~
24 ~~reasonable search for suitable work during the period beginning after the 156-week~~
25 ~~period specified in this subdivision and shall, by rule, prescribe standards for the~~

SENATE BILL 340**SECTION 23**

1 ~~search to be considered reasonable.~~ This subdivision does not apply to an individual
2 if the department determines that the individual is currently laid off from
3 employment with an employer but there is a reasonable expectation of
4 reemployment of the individual by that employer. In determining whether the
5 individual has a reasonable expectation of reemployment by an employer, the
6 department shall request the employer to verify the individual's employment status
7 and shall also consider other factors, including:

8 **SECTION 24.** 108.04 (2) (a) 3. a. to c. of the statutes are created to read:

9 108.04 (2) (a) 3. a. The history of layoffs and reemployments by the employer;

10 b. Any information that the employer furnished to the individual or the
11 department concerning the individual's anticipated reemployment date; and

12 c. Whether the individual has recall rights with the employer under the terms
13 of any applicable collective bargaining agreement.

14 **SECTION 25.** 108.04 (7) (h) of the statutes is amended to read:

15 108.04 (7) (h) The department shall charge to the fund's balancing account
16 benefits paid to an employee that are otherwise chargeable to the account of an
17 employer that is subject to the contribution requirements of ss. 108.17 and 108.18
18 if the employee voluntarily terminates employment with that employer and par. (a),
19 (c), (d), (e), (k), (L), (o), (p), (q), or (s) ~~or sub. (16) (b)~~ applies.

20 **SECTION 26.** 108.04 (7) (r) of the statutes is amended to read:

21 108.04 (7) (r) Paragraph (a) does not apply if the department determines that
22 the employee owns or controls, directly or indirectly, an ownership interest, however
23 designated or evidenced, in a family corporation and the employee's employment was
24 terminated by the employer because of an involuntary cessation of the business of
25 the corporation under one or more of the conditions specified in sub. (1) (gm). In this

SENATE BILL 340

1 paragraph, “family corporation” has the meaning given in s. 108.02 (15m) and also
2 includes a corporation or a limited liability company that is treated as a corporation
3 under this chapter in which 50% or more of the ownership interest is or was owned
4 or controlled, directly or indirectly, by one or more brothers or sisters of a claimant,
5 or by a combination of one or more brothers or sisters and one or more of the persons
6 specified in s. 108.02 (15m) (a).

7 **SECTION 27.** 108.04 (11) (cm) of the statutes is amended to read:

8 108.04 (11) (cm) ~~Any~~ If any person who makes a false statement or
9 representation in order to obtain benefits in the name of another person, the benefits
10 received by that person constitute a benefit overpayment. Such person may, by a
11 determination or decision issued under s. 108.095, be required to repay the amount
12 of the benefits obtained and be assessed an administrative assessment in an
13 additional amount equal to not more than 50% of the amount of benefits obtained.

14 **SECTION 28.** 108.04 (16) (a) (intro.) of the statutes is amended to read:

15 108.04 (16) (a) (intro.) ~~Benefits~~ The department shall not be reduced reduce
16 benefits under sub. (1) (a), or ~~denied~~ deny benefits under sub. (2) (a) or (d) or (8) or
17 s. 108.141 (3g) to any otherwise eligible individual for any week ~~because the~~
18 ~~individual is enrolled in a full-time~~ as a result of the individual's enrollment in a
19 course of vocational training or basic education which is a prerequisite to such
20 training, provided it is ~~determined~~ the department determines that:

21 **SECTION 29.** 108.04 (16) (a) 1. to 4. of the statutes are repealed and recreated
22 to read:

23 108.04 (16) (a) 1. The course is expected to increase the individual's
24 opportunities to obtain employment;

SENATE BILL 340**SECTION 29**

1 2. The training is given by a school established under s. 38.02 or other training
2 institution approved by the department;

3 3. The individual is enrolled full time as determined by the training institution;

4 4. The course does not grant substantial credit leading to a bachelor's or higher
5 degree; and

6 **SECTION 30.** 108.04 (16) (a) 5. of the statutes is created to read:

7 108.04 **(16)** (a) 5. The individual is attending regularly and making satisfactory
8 progress in the course. The department may require the training institution to file
9 a certification showing the individual's attendance and progress.

10 **SECTION 31.** 108.04 (16) (b) and (c) of the statutes are repealed and recreated
11 to read:

12 108.04 **(16)** (b) The department shall not apply any benefit disqualification
13 under sub. (1) (b) 1., (2) (a) or (d), (7) (c), or (8) (e) or s. 108.141 (3g) that is not the
14 result of training or basic education under par. (a) while an individual is enrolled in
15 a course of training or education that meets the standards specified in par. (a).

16 (c) If an individual is enrolled in an a program administered by the department
17 for the training of unemployed workers that was in existence on October 1, 2003,
18 other than the Youth Apprenticeship Program under s.106.13 or a plan for training
19 of youth approved under 29 USC 2822, then notwithstanding any failure of the
20 program to meet the standards specified in par. (a):

21 1. The department shall not reduce benefits under sub. (1) (a) or deny benefits
22 under sub. (2) (a) or (d) or (8) or s. 108.141 (3g) to an otherwise eligible individual as
23 a result of the individual's enrollment in such training; and

SENATE BILL 340

1 2. The department shall not apply benefit disqualifications under sub. (1) (b)
2 1., (2) (a) or (d), (7) (c), or (8) (e) or s. 108.141 (3g) that are not the result of the training
3 while the individual is enrolled in the training.

4 **SECTION 32c.** 108.04 (16) (d) of the statutes is created to read:

5 108.04 (16) (d) If an individual is enrolled under the plan of any state for
6 training under 19 USC 2296 or a plan for training of dislocated workers approved
7 under 29 USC 2822:

8 1. The department shall not deny benefits under sub. (7) as a result of the
9 individual's leaving unsuitable work to enter or continue such training; and

10 2. The requalifying requirements under subs. (7) and (8) do not apply while the
11 individual is enrolled in such training.

12 **SECTION 32g.** 108.04 (16) (e) of the statutes is created to read:

13 108.04 (16) (e) The department shall charge to the fund's balancing account the
14 cost of benefits paid to an individual that are otherwise chargeable to the account of
15 an employer that is subject to the contribution requirements of ss. 108.17 and 108.18
16 if the individual receives benefits based on the application of par. (d).

17 **SECTION 32r.** 108.04 (16) (e) of the statutes, as affected by 2003 Wisconsin Act
18 (this act), is amended to read:

19 108.04 (16) (e) The department shall charge to the fund's balancing account the
20 cost of benefits paid to an individual that are otherwise chargeable to the account of
21 an employer that is subject to the contribution requirements of ss. 108.17 and 108.18
22 if the individual receives benefits based on the application of par. (b), (c) 2., or (d).

23 **SECTION 33.** 108.04 (17) (a) 1. and 2., (b) 1. and 2., (c) 1. and 2., (d), (e), (f), (g),
24 (h), (i) and (k) (intro.) of the statutes are amended to read:

SENATE BILL 340**SECTION 33**

1 108.04 (17) (a) 1. During the period between 2 successive academic years or
2 terms, if the school year employee performed such services for ~~an~~ any educational
3 institution in the first such year or term and if there is reasonable assurance that he
4 or she will perform such services for ~~an~~ any educational institution in the 2nd such
5 year or term; or

6 2. During the period between 2 regular but not successive academic terms,
7 when an agreement between an employer and a school year employee provides for
8 such a period, if the school year employee performed such services for ~~an~~ any
9 educational institution in the first such term and if there is reasonable assurance
10 that he or she will perform such services for ~~an~~ any educational institution in the 2nd
11 such term.

12 (b) 1. During the period between 2 successive academic years or terms, if the
13 school year employee performed such services for any such ~~a~~ government unit,
14 Indian tribe, or nonprofit organization in the first such year or term and if there is
15 reasonable assurance that he or she will perform such services for any such ~~a~~
16 government unit, Indian tribe, or nonprofit organization in the 2nd such year or
17 term; or

18 2. During the period between 2 regular but not successive academic terms,
19 when an agreement between an employer and a school year employee provides for
20 such a period, if the school year employee performed such services for any such ~~a~~
21 government unit, Indian tribe, or nonprofit organization in the first such term and
22 if there is reasonable assurance that he or she will perform such services for any such
23 ~~a~~ government unit, Indian tribe, or nonprofit organization in the 2nd such term.

24 (c) 1. During the period between 2 successive academic years or terms, if the
25 school year employee performed such services for ~~an~~ any educational service agency

SENATE BILL 340

1 in the first such year or term and if there is reasonable assurance that he or she will
2 perform such services for an any educational service agency in the 2nd such year or
3 term; or

4 2. During the period between 2 regular but not successive academic terms,
5 when an agreement between an employer and a school year employee provides for
6 such a period, if the school year employee performed such services for an any
7 educational service agency in the first such term and if there is reasonable assurance
8 that he or she will perform such services for an any educational service agency in the
9 2nd such term.

10 (d) A school year employee of an educational institution who performs services
11 other than in an instructional, research or principal administrative capacity is
12 ineligible for benefits based on such services for any week of unemployment which
13 occurs during a period between 2 successive academic years or terms if the school
14 year employee performed such services for an any educational institution in the first
15 such year or term and there is reasonable assurance that he or she will perform such
16 services for an any educational institution in the 2nd such year or term.

17 (e) A school year employee of a government unit, Indian tribe, or nonprofit
18 organization which provides services to or on behalf of an any educational institution
19 who performs services other than in an instructional, research or principal
20 administrative capacity is ineligible for benefits based on such services for any week
21 of unemployment which occurs during a period between 2 successive academic years
22 or terms if the school year employee performed such services for any such ~~a~~
23 government unit or nonprofit organization in the first such year or term and there
24 is reasonable assurance that he or she will perform such services for any such ~~a~~

SENATE BILL 340**SECTION 33**

1 government unit, Indian tribe, or nonprofit organization in the 2nd such year or
2 term.

3 (f) A school year employee of an educational service agency who performs
4 services other than in an instructional, research or principal administrative
5 capacity, and who provides such services in an educational institution or to or on
6 behalf of an educational institution, is ineligible for benefits based on such services
7 for any week of unemployment which occurs during a period between 2 successive
8 academic years or terms if the school year employee performed such services for an
9 any educational service agency in the first such year or term and there is reasonable
10 assurance that he or she will perform such services for an any educational service
11 agency in the 2nd such year or term.

12 (g) A school year employee of an educational institution who performs services
13 as described in par. (a) or (d) is ineligible for benefits based on such services for any
14 week of unemployment which occurs during an established and customary vacation
15 period or holiday recess if the school year employee performed such services for an
16 any educational institution in the period immediately before the vacation period or
17 holiday recess, and there is reasonable assurance that he or she will perform the
18 services described in par. (a) or (d) for an any educational institution in the period
19 immediately following the vacation period or holiday recess.

20 (h) A school year employee of a government unit, Indian tribe, or nonprofit
21 organization which provides services to or on behalf of an educational institution
22 who performs the services described in par. (b) or (e) is ineligible for benefits based
23 on such services for any week of unemployment which occurs during an established
24 and customary vacation period or holiday recess if the school year employee
25 performed such services for any such ~~a~~ government unit, Indian tribe, or nonprofit

SENATE BILL 340

1 organization in the period immediately before the vacation period or holiday recess,
2 and there is reasonable assurance that the school year employee will perform the
3 services described in par. (b) or (e) for any such ~~a~~ government unit, Indian tribe, or
4 nonprofit organization in the period immediately following the vacation period or
5 holiday recess.

6 (i) A school year employee of an educational service agency who performs the
7 services described in par. (c) or (f), and who provides such services in an educational
8 institution or to or on behalf of an educational institution, is ineligible for benefits
9 based on such services for any week of unemployment which occurs during an
10 established and customary vacation period or holiday recess if the school year
11 employee performed such services for ~~an~~ any educational service agency in the period
12 immediately before the vacation period or holiday recess, and there is reasonable
13 assurance that the school year employee will perform the services described in par.
14 (c) or (f) for ~~an~~ any educational service agency in the period immediately following
15 the vacation period or holiday recess.

16 (k) (intro.) If benefits are reduced or denied to a school year employee who
17 performed services other than in an instructional, research or principal
18 administrative capacity under pars. (d) to (f), and the department later determines
19 that the school year employee was not offered an opportunity to perform such
20 services for ~~the~~ an applicable employer under pars. (d) to (f) in the 2nd academic year
21 or term, the department shall recompute the school year employee's base period
22 wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) and shall make retroactive
23 payment of benefits for each week of such reduction or denial if the school year
24 employee:

25 **SECTION 36.** 108.05 (7) (c) of the statutes is amended to read:

SENATE BILL 340**SECTION 36**

1 108.05 (7) (c) *Required benefit reduction.* ~~If~~ Except as provided in par. (cm), if
2 a claimant actually or constructively receives a pension payment, the department
3 shall reduce benefits otherwise payable to the claimant for a week of partial or total
4 unemployment, but not below zero, if pars. (d) and (e) or if pars. (d) and (f) apply.

5 **SECTION 37.** 108.05 (7) (cm) of the statutes is created to read:

6 108.05 (7) (cm) *Payments received under Social Security Act.* If a claimant
7 receives a pension payment under the federal Social Security Act (42 USC 301 et
8 seq.), the department shall not reduce the benefits otherwise payable to the claimant
9 because the claimant contributed to a portion of the pension payment received by the
10 claimant.

11 **SECTION 40.** 108.068 of the statutes is created to read:

12 **108.068 Treatment of limited liability companies and members. (1)**
13 Subject to subs. (2) to (6) and (8), the department shall treat a multimember limited
14 liability company as a partnership and shall treat a single-member limited liability
15 company as a sole proprietorship under this chapter unless the company has filed an
16 election with the federal internal revenue service to be treated as a corporation for
17 federal tax purposes and files proof with the department that the internal revenue
18 service has agreed to treat the company as a corporation for such purposes.

19 **(2)** The department shall treat a limited liability company that files proof
20 under sub. (1) as a corporation under this chapter beginning on the same date that
21 the federal internal revenue service treats the company as a corporation for federal
22 tax purposes, except that for benefit purposes the treatment shall apply on the same
23 date that the internal revenue service applies the treatment or the date that proof
24 is filed with the department, whichever is later.

SENATE BILL 340

1 **(3)** Subject to subs. (1), (2), and (6) to (8), a limited liability company that is
2 treated as a corporation for federal tax purposes shall be treated as a corporation
3 under this chapter, and each member of the limited liability company shall be treated
4 as a corporate officer for contribution and benefit purposes.

5 **(4)** Subject to subs. (2) and (6) to (8), a multimember limited liability company
6 that is not treated as a corporation for federal tax purposes shall be treated as a
7 partnership under this chapter, and the members of the limited liability company
8 shall be treated for contribution and benefit purposes as partners of that
9 partnership.

10 **(5)** Subject to subs. (2) and (6) to (8), a single-member limited liability company
11 that is not treated as a corporation for federal tax purposes shall be treated as a sole
12 proprietorship under this chapter, and the member shall be treated as a sole
13 proprietor for contribution and benefit purposes.

14 **(6)** The department may, in the interests of justice or to prevent fraud upon the
15 unemployment insurance program, determine that a member of a limited liability
16 company is an employee of that company.

17 **(7)** Subject to subs. (2) to (6), if a limited liability company is treated as a
18 corporation under this chapter the department shall treat the company as a
19 partnership under this chapter, if the company has multiple members or shall treat
20 the company as a sole proprietorship under this chapter if the company has a single
21 member if the company files proof with the department that the internal revenue
22 service has agreed to treat the company as a partnership or sole proprietorship for
23 federal tax purposes.

24 **(8)** The department shall treat a limited liability company that files proof
25 under sub. (7) as a partnership or sole proprietorship under this chapter beginning

SENATE BILL 340**SECTION 40**

1 on the same date that the federal internal revenue service treats the company as a
2 partnership or sole proprietorship for federal tax purposes, except that for benefit
3 purposes the treatment shall apply on the same date that the internal revenue
4 service applies the treatment or the date that proof is filed with the department,
5 whichever is later.

6 **SECTION 41.** 108.09 (4) (c) of the statutes is amended to read:

7 108.09 (4) (c) *Late appeal.* If a party files an appeal which is not timely, an
8 appeal tribunal shall review the appellant's written reasons for filing the late appeal.
9 If those reasons, when taken as true and construed most favorably to the appellant,
10 do not constitute a reason beyond the appellant's control, the appeal tribunal may
11 dismiss the appeal without a hearing and issue a decision accordingly. Otherwise,
12 the department may schedule a hearing concerning the issue question of whether the
13 party's failure to timely file the appeal was filed late for a reason that was beyond
14 the party's appellant's control. The department may also provisionally schedule a
15 hearing concerning any matter in the determination. ~~If, after hearing testimony, the~~
16 ~~appeal tribunal finds that the party's failure to timely file the appeal was not for a~~
17 ~~reason beyond the party's control, the appeal tribunal shall issue a decision~~
18 ~~containing this finding and dismissing the appeal.~~ If, after hearing testimony, the
19 ~~appeal tribunal finds that the party's failure to timely file an appeal was for a reason~~
20 ~~beyond the party's control, the appeal tribunal shall issue a decision containing this~~
21 ~~finding.~~ The being appealed. After hearing testimony on the late appeal question,
22 the appeal tribunal shall issue a decision which makes ultimate findings of fact and
23 conclusions of law concerning whether the the appellant's appeal was filed late for
24 a reason that was beyond the appellant's control and which, in accordance with those
25 findings and conclusions, either dismisses the appeal or determines that the appeal

SENATE BILL 340

1 was filed late for a reason that was beyond the appellant's control. If the appeal is
2 not dismissed, the same or another appeal tribunal established by the department
3 for this purpose, after conducting a hearing, shall then issue a decision under sub.
4 (3) (b) ~~after conducting a hearing~~ concerning any matter in the determination.

5 **SECTION 42.** 108.14 (8s) (a) and (b) of the statutes are amended to read:

6 108.14 **(8s)** (a) Overpayments of unemployment insurance benefits as
7 determined under this chapter may be ~~recovered by offset~~ recouped from
8 unemployment insurance benefits otherwise payable under the unemployment
9 insurance law of another state, and overpayments of unemployment insurance
10 benefits as determined under the unemployment insurance law of that other state
11 may be ~~recovered by offset~~ recouped from unemployment insurance benefits
12 otherwise payable under this chapter; and

13 (b) Overpayments of unemployment insurance benefits as determined under
14 applicable federal law, with respect to benefits or allowances for unemployment
15 provided under a federal program administered by this state under an agreement
16 with the U.S. secretary of labor, may be ~~recovered by offset~~ recouped from
17 unemployment insurance benefits otherwise payable under that program, or under
18 the unemployment insurance law of this state or of another state or any such federal
19 unemployment benefit or allowance program administered by the other state under
20 an agreement with the U.S. secretary of labor if the other state has in effect a
21 reciprocal agreement with the U.S. secretary of labor as authorized by 42 USC 503
22 (g) (2), if the United States agrees, as provided in the reciprocal agreement with this
23 state entered into under 42 USC 503 (g) (2), that overpayments of unemployment
24 insurance benefits as determined under this chapter, and overpayments as
25 determined under the unemployment insurance law of another state which has in

SENATE BILL 340**SECTION 42**

1 effect a reciprocal agreement with the U.S. secretary of labor as authorized by 42
2 USC 503 (g) (2), may be ~~recovered by offset~~ recouped from benefits or allowances for
3 unemployment otherwise payable under a federal program administered by this
4 state or the other state under an agreement with the U.S. secretary of labor.

5 **SECTION 43.** 108.16 (3) (a) of the statutes is amended to read:

6 108.16 (3) (a) Any overpayment for which the claimant's liability to reimburse
7 the fund is established under s. 108.22 (8) or any assessment under s. 108.04 (11) (cm)
8 for which a final determination has been issued under s. 108.09 upon receipt of
9 certification by the department that reasonable efforts have been made to recover the
10 overpayment or the amount of the assessment and that it the amount due is
11 uncollectible.

12 **SECTION 44.** 108.16 (6m) (a) of the statutes is amended to read:

13 108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (7) (h),
14 (8) (a), ~~or~~ (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), (6), or (8), 108.14 (8n)
15 (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

16 **SECTION 45.** 108.16 (6m) (e) of the statutes is amended to read:

17 108.16 (6m) (e) Any overpayment of benefits or assessment that is written off
18 under sub. (3), unless except, in the case of an overpayment, if it is chargeable to an
19 employer's account under s. 108.04 (13).

20 **SECTION 46.** 108.16 (8) (b) (intro.) of the statutes is amended to read:

21 108.16 (8) (b) (intro.) If the business of any employer is transferred to a single
22 transferee, the transferee is deemed a successor for purposes of this chapter if the
23 department determines that all of the following conditions have been satisfied:

24 **SECTION 47.** 108.16 (8) (b) 2. of the statutes is amended to read:

SENATE BILL 340

1 108.16 **(8)** (b) 2. The transfer included ~~100%~~ at least 25% of the transferor's
2 total business ~~on~~ as measured by comparing the payroll experience assignable to the
3 the portion of the business transferred with the transferor's total payroll experience
4 for the last 4 completed quarters immediately preceding the date of the transfer.

5 **SECTION 48.** 108.16 (8) (c) 4. of the statutes is repealed.

6 **SECTION 49.** 108.16 (8) (e) 4. of the statutes is repealed.

7 **SECTION 50.** 108.16 (8) (f) of the statutes is amended to read:

8 108.16 **(8)** (f) The successor shall take over and continue the transferor's
9 account, including its positive or negative balance and all other aspects of its
10 experience under this chapter. ~~If the transfer included less than 100% of the~~
11 ~~transferor's total assets on the date of the transfer, the department shall allocate the~~
12 ~~transferor's experience to the successor~~ in proportion to the payroll assignable to the
13 transferred business and the liability of the successor shall be proportioned to the
14 extent of the transferred business. The transferor and the successor shall be jointly
15 and severally liable for any amounts owed by the transferor to the fund and to the
16 administrative account at the time of the transfer, but a successor under par. (c) is
17 not liable for the debts of the transferor except in the case of fraud or malfeasance.

18 **SECTION 51.** 108.16 (12) of the statutes is created to read:

19 108.16 **(12)** The fund's treasurer shall estimate at the end of each calendar
20 quarter the earnings rate payable on the fund's bank balances and the earnings rate
21 payable by the federal unemployment account under title XII of the Social Security
22 Act (42 USC 1321 to 1324) for the following quarter. Based on these estimates, the
23 treasurer shall pay for the cost of banking services incurred by the fund in the
24 following quarter either by maintaining compensating bank balances or by payment

SENATE BILL 340**SECTION 51**

1 for the services from the appropriation under s. 20.445 (1) (ne), whichever payment
2 method is estimated to yield the highest net earnings for the fund.

3 **SECTION 52.** 108.161 (4) (c) of the statutes, as affected by 2003 Wisconsin Act
4 33, is amended to read:

5 108.161 (4) (c) Specifying that the appropriated amounts are available for
6 obligation solely within the 2 years beginning on the appropriation law's date of
7 enactment. This paragraph does not apply to the ~~appropriation~~ appropriations
8 under s. 20.445 (1) (nd) and (ne) or to any amounts expended from the appropriation
9 under s. 20.445 (1) (nb) from moneys transferred to this state on March 13, 2002,
10 pursuant to section 903 (d) of the federal Social Security Act.

11 **SECTION 53.** 108.161 (8) of the statutes is amended to read:

12 108.161 (8) If any sums are appropriated and spent hereunder to buy land and
13 to build a suitable employment security building thereon, or to purchase information
14 technology hardware and software, then any federal moneys thereafter credited to
15 the fund or paid to the department by way of gradual reimbursement of such
16 employment security capital expenditures, or in lieu of the estimated periodic
17 amounts which would otherwise (in the absence of such expenditures) be federally
18 granted for the rental of substantially equivalent quarters, shall be credited to the
19 account created by sub. (1), consistently with any federal requirements applicable to
20 the handling and crediting of such moneys.

21 **SECTION 54.** 108.162 (3) of the statutes, as affected by 2003 Wisconsin Act 33,
22 is amended to read:

23 108.162 (3) The amount obligated under this section during any fiscal year may
24 not exceed the aggregate of all amounts credited under s. 108.161 (1), including
25 amounts credited under s. 108.161 (8), reduced by the amount obligated under s.

SENATE BILL 340

1 20.445 (1) (nb) ~~and~~, (nd) and (ne) and further reduced at the time of any obligation
2 by the sum of the moneys obligated and charged against any of the amounts thus
3 credited.

4 **SECTION 55.** 108.19 (1e) (a) and (d) of the statutes are amended to read:

5 108.19 **(1e)** (a) Except as provided in par. (b), each employer, other than an
6 employer that finances benefits by reimbursement in lieu of contributions under s.
7 108.15, 108.151, or 108.152 shall, in addition to other contributions payable under
8 s. 108.18 and this section, pay an assessment to the administrative account for each
9 year prior to the year ~~2004~~ 2008 equal to the lesser of 0.01% of its payroll for that year
10 or the solvency contribution that would otherwise be payable by the employer under
11 s. 108.18 (9) for that year.

12 (d) The department may expend the moneys received from assessments levied
13 under this subsection in the amounts authorized under s. 20.445 (1) (gh) for the
14 renovation and modernization of unemployment insurance information technology
15 systems, ~~including the tax and accounting system,~~ and specifically including
16 development and implementation of a new system and reengineering of automated
17 processes and manual business functions.

18 **SECTION 56.** 108.22 (2) (b) of the statutes is amended to read:

19 108.22 **(2)** (b) The clerk of circuit court shall accept, file and enter ~~the~~ each
20 warrant under par. (a) and each satisfaction, release, or withdrawal under subs. (5),
21 (6), and (8m) in the judgment and lien docket without prepayment of any fee, but the
22 clerk of circuit court shall submit a statement of the proper fee semiannually to the
23 department covering the periods from January 1 to June 30 and July 1 to December
24 31 unless a different billing period is agreed to between the clerk of circuit court and
25 the department. The fees shall then be paid by the department, but the fees provided

SENATE BILL 340**SECTION 56**

1 by s. 814.61 (5) for entering the warrants shall be added to the amount of the warrant
2 and collected from the employing unit when satisfaction or release is presented for
3 entry.

4 **SECTION 57.** 108.22 (8) (b) of the statutes is amended to read:

5 108.22 **(8)** (b) To recover any overpayment which is not otherwise repaid or
6 recovery of which has not been waived, or any assessment under s. 108.04 (11) (cm).
7 the department may ~~offset~~ recoup the amount of the overpayment against from
8 benefits the individual would otherwise be eligible to receive, or file a warrant
9 against the liable individual in the same manner as is provided in this section for
10 collecting delinquent payments from employers, or both, but only to the extent of
11 recovering the actual amount of the overpayment and any costs and disbursements,
12 without interest.

13 **SECTION 58.** 108.225 (1) (b) of the statutes is amended to read:

14 108.225 **(1)** (b) “Debt” means a delinquent contribution or repayment of a
15 benefit overpayment, an assessment under s. 108.04 (11) (cm). or any liability of a
16 3rd party for failure to surrender to the department property or rights to property
17 subject to levy after proceedings under sub. (4) (b) and s. 108.10 to determine that
18 liability.

19 **SECTION 59.** 108.225 (15) of the statutes is amended to read:

20 108.225 **(15)** DURATION OF LEVY. A levy is effective from the date on which the
21 levy is first served on the 3rd party until the liability out of which the levy arose is
22 satisfied, or until the levy is released ~~or until one year from the date of service,~~
23 whichever occurs first.

24 **SECTION 60.** 108.225 (16) (intro.) of the statutes is renumbered 108.225 (16) (a)
25 (intro.) and amended to read:

SENATE BILL 340

1 108.225 **(16)** (a) (intro.) In the case of ~~benefit overpayments and forfeitures~~
2 imposed upon an employing unit under s. 108.04 (11) (c), an individual debtor is
3 entitled to an exemption from levy of the greater of the following:

4 **SECTION 61.** 108.225 (16) (a) of the statutes is renumbered 108.225 (16) (a) 1.
5 and amended to read:

6 108.225 **(16)** (a) 1. A subsistence allowance of 75% of the debtor's disposable
7 earnings ~~then due and owing~~;

8 **SECTION 62.** 108.225 (16) (am) of the statutes is created to read:

9 108.225 **(16)** (am) 1. In the case of benefit overpayments, an individual debtor
10 is entitled to an exemption from levy of 80% of the debtor's disposable earnings,
11 except that:

12 a. A debtor's disposable earnings are totally exempt from levy if the debtor's
13 wages are below the federal income guideline established under 42 USC 9902 (2) for
14 a household of the debtor's size or the levy would cause that result.

15 b. Upon petition by a debtor demonstrating hardship, the department may
16 increase the portion of the debtor's disposable earnings that are exempt from levy.

17 c. The department may decrease or eliminate the exemption from levy under
18 this paragraph if a final determination has been issued under s. 108.09 or a judgment
19 has been entered under s. 108.24 (1) in which the debtor has been found guilty of
20 making a false statement or representation to obtain benefits and the benefits and
21 any assessment under s. 108.04 (11) (cm) have not been paid or reimbursed at the
22 time that the levy is issued, unless the fund's treasurer has written off the debt under
23 s. 108.16 (3) (a).

24 2. The department shall by rule prescribe a methodology for application of the
25 exemption applicable to a levy under subd. 1. a. at the time that the levy is issued.

SENATE BILL 340**SECTION 63**

1 **SECTION 63.** 108.225 (16) (b) of the statutes is renumbered 108.225 (16) (a) 2.

2 **SECTION 64.** 108.225 (16) (c) of the statutes is renumbered 108.225 (16) (a) 3.

3 and amended to read:

4 108.225 **(16)** (a) 3. In the case of earnings for a period other than a week, a
5 subsistence allowance computed so that it is equivalent to that provided in ~~par. (b)~~
6 subd. 2. using a multiple of the federal minimum hourly wage prescribed by rule of
7 the department.

8 **SECTION 65.** 2001 Wisconsin Act 35, section 72 (2) (a) 2. and 3. are repealed.

9 **SECTION 66. Nonstatutory provisions.**

10 (1) PAYMENT OF OUTSTANDING BANK SERVICE CHARGES. Notwithstanding the
11 treatment of sections 20.445 (1) (n) and (ne), 108.16 (12) and 108.161 (4) (c) of the
12 statutes by this act, the treasurer of the unemployment reserve fund may transfer
13 moneys from the appropriation account under section 20.445 (1) (n) of the statutes,
14 as affected by this act, to the appropriation account under section 20.445 (1) (ne) of
15 the statutes, as created by this act, and may thereafter pay any banking service costs
16 incurred by the fund that are outstanding on the effective date of this subsection from
17 the appropriation under section 20.445 (1) (ne) of the statutes, as created by this act,
18 if the treasurer determines that the fund would realize higher net earnings by taking
19 such action.

20 (2) NOTICE OF LEVY FOR YEAR 2004.

21 (a) In this subsection, “employer” has the meaning given in section 108.02 (13)
22 of the statutes.

23 (b) Notwithstanding section 108.19 (1e) (b) of the statutes, the department of
24 workforce development may, no later than the 60th day commencing after the
25 effective date of this subsection, publish a notice under that paragraph of an

SENATE BILL 340

1 assessment to be levied against employers under section 108.19 (1e) of the statutes,
2 as affected by this act, in the year 2004.

3 (3x) CLAIMS BY CLAIMANTS ENROLLED IN CERTAIN TRAINING PLANS. Section 108.04
4 (16) (d) of the statutes, as created by this act, and SECTION 68 (3x) of this act apply
5 notwithstanding section 108.04 (16) (b) and (c), 2001 stats.

6 **SECTION 67. Appropriation changes.**

7 (1) In the schedule under section 20.005 (3) of the statutes for the appropriation
8 to the department of workforce development under section 20.445 (1) (gg) of the
9 statutes, as affected by the acts of 2003, the dollar amount is increased by \$430,200
10 for fiscal year 2003–04 and the dollar amount is increased by \$430,200 for fiscal year
11 2004–05 to provide funding to upgrade unemployment insurance information
12 technology systems.

13 (2) In the schedule under section 20.005 (3) of the statutes for the appropriation
14 to the department of workforce development under section 20.445 (1) (nb) of the
15 statutes, as affected by the acts of 2003, the dollar amount is increased by \$2,500,000
16 for fiscal year 2003–04 and the dollar amount is increased by \$2,500,000 for fiscal
17 year 2004–05 to provide funding to upgrade unemployment insurance information
18 technology systems.

19 **SECTION 68. Initial applicability.**

20 (1) The treatment of sections 20.445 (1) (n) and (ne), 108.16 (12), 108.161 (4)
21 (c) (with respect to the reference to section 20.445 (1) (ne) of the statutes), and
22 108.162 (3) of the statutes first applies with respect to the first calendar quarter of
23 2004.

SENATE BILL 340**SECTION 68**

1 (2x) The renumbering and amendment of section 108.04 (2) (a) 3. of the statutes
2 and the creation of section 108.04 (2) (a) 3. a. to c. of the statutes first apply with
3 respect to weeks of unemployment beginning on June 27, 2004.

4 (3x) The creation of section 108.04 (16) (e) of the statutes first applies with
5 respect to weeks of unemployment beginning on December 30, 2001.

6 (4x) The treatment of sections 108.02 (25s) and 108.04 (7) (h) and (16) (a)
7 (intro.), 1. to 4., and 5., (b), (c), and (d) of the statutes and the amendment of section
8 108.04 (16) (e) of the statutes first apply with respect to weeks of unemployment
9 beginning on the effective date of this subsection.

10 (5x) The treatment of section 108.09 (4) (c) of the statutes first applies with
11 respect to determinations issued under sections 108.09, 108.095, and 108.10 of the
12 statutes on the effective date of this subsection.

13 (6x) The treatment of sections 108.16 (3) (a) and (6m) (e) and 108.225 (1) (b),
14 (15), and (16) (intro.), (a), (am), (b), and (c) of the statutes first applies with respect
15 to levies issued on the effective date of this subsection.

16 (7x) The treatment of section 108.16 (8) (b) (intro.) and 2., (c) 4., (e) 4., and (f)
17 of the statutes first applies with respect to transfers of businesses occurring after
18 December 31, 2003.

19 (8x) The treatment of section 108.22 (2) (b) of the statutes first applies with
20 respect to satisfactions, releases, and withdrawals of warrants issued on the effective
21 date of this subsection.

22 **SECTION 69m. Effective dates.** This act takes effect on the first Sunday after
23 publication, except as follows:

