

2003 DRAFTING REQUEST

Bill

Received: 02/21/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Gabe Loeffelholz (608) 266-1170

By/Representing: Ginger

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact: Rick Stadelman  
715-526-3157

Addl. Drafters:

Subject: Munis - tax incrmntal financing

Extra Copies:

Submit via email: YES

Requester's email: Rep.Loeffelholz@legis.state.wi.us



Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Allow towns limited use of tax incremental financing (TIF)

Instructions:

See Attached. TIF for towns for tourism, agriculture, and forestry projects

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?							S&L
/P1	mshovers 04/15/2003	csicilia 04/16/2003	chaskett 04/17/2003		sbasford 04/17/2003		S&L
/1	mshovers	jdye	rschluet		mbarman	mbarman	

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	06/03/2003	06/04/2003	06/04/2003	_____	06/04/2003	06/04/2003	

FE Sent For:

*At  
intro.*

<END>

**2003 DRAFTING REQUEST**

**Bill**

Received: **02/21/2003**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Gabe Loeffelholz (608) 266-1170**

By/Representing: **Ginger**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact: **Rick Stadelman  
715-526-3157**

Addl. Drafters:

Subject: **Munis - tax incrmntal financing**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Loeffelholz@legis.state.wi.us**

Carbon copy (CC:) to:

**Pre Topic:**

No specific pre topic given

**Topic:**

Allow towns limited use of tax incremental financing (TIF)

**Instructions:**

See Attached. TIF for towns for tourism, agriculture, and forestry projects

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?		1 <sup>0</sup> / <sub>3</sub> jld					S&L
/P1	mshovers 04/15/2003	csicilia 04/16/2003	chaskett 04/17/2003		sbasford 04/17/2003		

1 MES 6/3/03  
6-4-3

PA's - Jacket for Assembly  
" / " - see attached

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: 02/21/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Gabe Loeffelholz (608) 266-1170

By/Representing: Ginger

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact: Rick Stadelman  
715-526-3157

Addl. Drafters:

Subject: Munis - tax incrmntal financing

Extra Copies:

Submit via email: YES

Requester's email: Rep.Loeffelholz@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Allow towns limited use of tax incremental financing (TIF)

Instructions:

See Attached. TIF for towns for tourism, agriculture, and forestry projects

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
1?	mshovers	PI gjs 4/16	PI dpl	Self 4/17	Submit		
1/PI	MES	4/15/03	4/17				

FE Sent For:

<END>

Rep. Gabe Loeffelholz

266-1170

**Drafting Request**  
**TIF (Tax Incremental Finance) Authority**  
**for TAF (Tourism, Agriculture, & Forestry)**

**Statement of Purpose of Draft:** To give town boards the authority to create tax incremental finance districts for tourism, agriculture, & forestry projects using existing tax incremental finance structure in Chapter 66 of Wis. Statutes that cities and villages currently have.

**Benefits of Draft:** To create an economic development tool for towns to promote rural economic development by authorizing the use of tax incremental financing to fund infrastructure needs such as highways, power systems, telecommunication systems, sewer, water, and other utilities that may be needed by tourism, agriculture, or forestry projects. The use of this financing tool will be of benefit for rural economic development projects where such needs as "all weather roads" (roads which would not be subject to seasonal weight limits) and special utility needs could be met by using the incremental tax benefit rather than pass the costs on to the remainder of town tax payers. Such rural projects would include ag expansion projects or ethanol plants or forest product plants or campgrounds.

**Note specific limitations to be included in draft:** Draft should include specific prohibition that town boards may not use this tool to develop infrastructure for residential development other than that needed incidental to the tourism, agriculture or forestry project (for example, the residence of farm owner or immediate family and employee housing of employees employed on the project). Further that this tool may not be used to develop infrastructure for retail sales projects other than retail sales of products produced on the agricultural or forestry project (for example, not to be used for retail sales projects such as Wal-Mart, K-Mart, Home Depots, etc.). These limitations are intended to limit the use of tax incremental finance districts to rural economic development projects and counter the argument that it will be used to promote "rural sprawl."

**Specifics of drafting request:** Create a new section under the town board powers of Sec. 60.23 of Wis. Statutes to authorize the town board the authority to use the powers of cities and villages under Chapter 66 to create a tax incremental finance district for the purposes limited to projects that are limited to tourism, agriculture, and forestry. Create a new section in Chapter 60 that cross references the general grant of authority in the new subsection of Sec. 60.23. In this new additional section (in Chapter 60) include the limitations that the type of projects within these town tax incremental tax districts can not be residential (exception as noted above) and can not be retail sales (except as noted above). In addition within this new section the authorization to substitute the town board for the city council or village board under Chapter 66 TIF law, including the creation of the joint review board would be stated.

Specific definitions should probably be included in the new section in Chapter 60 (which cross references Chapter 66) to define tourism, agriculture and forestry.

**For additional information please contact Rick Stadelman, Executive Director of Wisconsin Towns Association at (715) 526-3157.**

## 1999 BILL

1 **AN ACT to amend 66.437; to create 59.57 (3) and 60.23 (32) of the statutes; and**  
2 **to affect** Laws of 1975, chapter 105, section 1 (1) and (2); **relating to:** allowing  
3 towns and counties to use tax incremental financing.

---

### *Analysis by the Legislative Reference Bureau*

Under the current tax incremental financing (TIF) program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50% of the area to be included in the TID is blighted, in need of rehabilitation or suitable for industrial sites. Before a city or village may create a TID, several steps and plans are required. These steps and plans include public hearings on the proposed TID, preparation and adoption by the local planning commission of a proposed project plan for the TID, approval of the proposed project plan by the common council or village board and creation by the city or village of a joint review board to review the proposal. The joint review board, which is made up of representatives of the overlying taxing jurisdictions of the proposed TID, must approve the project plan or the TID may not be created. If an existing TID project plan is amended by a planning commission, these steps are also required.

Also under current law, once a TID has been created, the department of revenue (DOR) calculates the "tax increment base value" of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a "value increment" is created. That portion of taxes collected on the value increment in excess of the base value is called a "tax increment". The tax increment

**BILL**

is placed in a special fund that may only be used to pay back the costs of the TID. The costs of a TID, which are initially incurred by the creating city or village, include public works such as sewers, streets and lighting systems; financing costs; site preparation costs; and professional service costs. DOR authorizes the allocation of the tax increments until the TID terminates or 23 years, or 27 years in certain cases, after the TID is created, whichever is sooner. TIDs are required to terminate, under current law and with one exception, once these costs are paid back, 16 years, or 20 years in certain cases, after the last expenditure identified in the project plan is made or when the creating city or village dissolves the TID, whichever occurs first.

This bill authorizes towns and counties to use tax incremental financing.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

---

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

1           **SECTION 1.** 59.57 (3) of the statutes is created to read:

2           59.57 (3) TAX INCREMENTAL FINANCING. (a) *Authority.* Subject to par. (b), a  
3 county board may exercise all powers of cities under s. 66.46. If the board exercises  
4 the powers of a city under s. 66.46, it is subject to the same duties as a common council  
5 under s. 66.46 and the county is subject to the same duties and liabilities as a city  
6 under s. 66.46.

7           (b) *Limitations.* A board acting under par. (a) may not create a tax incremental  
8 district that contains any territory that is part of another tax incremental district  
9 that has been created by a city, village or town.

10          **SECTION 2.** 60.23 (32) of the statutes is created to read:

11          60.23 (32) TOWN TAX INCREMENT POWERS. Exercise all powers of cities under s.  
12 66.46. If the town board exercises the powers of a city under s. 66.46, it is subject to  
13 the same duties as a common council under s. 66.46 and the town is subject to the  
14 same duties and liabilities as a city under s. 66.46.

15          **SECTION 3.** 66.437 of the statutes is amended to read:







State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-21277

MES:Y....

PI  
RMR  
cjs

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

D-note

submit

gm

1 AN ACT ...; relating to: granting towns limited authority to create tax  
2 incremental financing districts.

**Analysis by the Legislative Reference Bureau**

Under the current tax incremental financing (TIF) program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50% of the area to be included in the TID is blighted, in need of rehabilitation, or suitable for industrial sites. Before a city or village may create a TID, several steps and plans are required. These steps and plans include public hearings on the proposed TID within specified time frames, preparation and adoption by the local planning commission of a proposed project plan for the TID, approval of the proposed project plan by the common council or village board, and adoption of a resolution by the common council or village board that creates the district as of a date provided in the resolution.

Also under current law, once a TID has been created, the Department of Revenue (DOR) calculates the "tax increment base value" of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a "value increment" is created. That portion of taxes collected on the value increment in excess of the base value is called a "tax increment." The tax increment is placed in a special fund that may be used only to pay back the project costs of the TID. The costs of a TID, which are initially incurred by the creating city or village, include public works such as sewers, streets, and lighting systems; financing costs; site preparation costs; and professional service costs. DOR

authorizes the allocation of the tax increments until the TID terminates or, generally, 23 years, or 27 years in certain cases, after the TID is created, whichever is sooner. TIDs are required to terminate, under current law and with one exception, once these costs are paid back, 16 years, or 20 years in certain cases, after the last expenditure identified in the project plan is made or when the creating city or village dissolves the TID, whichever occurs first. Under the exception, which is limited to certain circumstances, after a TID pays off its project costs, but not later than the date on which it must otherwise terminate, the planning commission may allocate positive tax increments generated by the TID (the "donor" TID) to another TID that has been created by the planning commission.

This bill authorizes towns to use tax incremental financing for limited purposes. Under the bill, a town may use the TIF law to expend money or incur monetary obligations for projects related to tourism, agriculture, or forestry. A town may also use the TIF law for residential projects, but only to the extent that the residential project has a necessary and incidental relationship to tourism, agriculture, or forestry. Under the bill, towns may also use the TIF law for retail projects to the extent that the retail development is related to the retail sale of a product that is produced due to an agriculture or forestry project.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

*LA*  
1 SECTION 1. 60.23 (32) of the statutes is created to read:

2 60.23 (32) TOWN TAX INCREMENT POWERS. (a) Subject to par. (b), exercise all  
3 powers of cities under s. 66.1105. If the town board exercises the powers of a city  
4 under s. 66.1105, it is subject to the same duties as a common council under s. 66.1105  
5 and the town is subject to the same duties and liabilities as a city under s. 66.1105.

6 (b) The only costs <sup>projects</sup> for which a town may expend money or incur monetary  
7 obligations as a "project cost", as that term is defined in s. 66.1105 (f) 1., while  
8 exercising the powers under par. (a), are the following:

- 9 1. Projects related to tourism.
- 10 2. Projects related to agriculture.
- 11 3. Projects related to forestry.

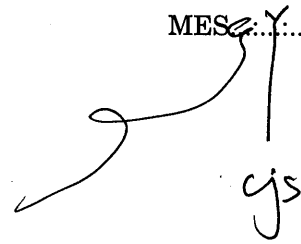
(2)



**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-21277?dn

MES:Y:.....

Handwritten signature and initials. A large, stylized signature is written over the text 'MES:Y:.....'. Below the signature, the initials 'cjs' are written.

Rep. Loeffelholz:

Please review this draft carefully to ensure that I have captured your intent. Who will determine if a residential development has a “necessary and incidental relationship” to an agricultural, tourism, or forestry project? You may wish to have the Department of Revenue review this draft.

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: marc.shovers@legis.state.wi.us

A handwritten checkmark is located to the right of the contact information.

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-2127/P1dn  
MES:cjs:cph

April 17, 2003

Rep. Loeffelholz:

Please review this draft carefully to ensure that I have captured your intent. Who will determine if a residential development has a "necessary and incidental relationship" to an agricultural, tourism, or forestry project? You may wish to have the Department of Revenue review this draft.

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: [marc.shovers@legis.state.wi.us](mailto:marc.shovers@legis.state.wi.us)

## Barman, Mike

---

**From:** Barman, Mike  
**Sent:** Tuesday, June 03, 2003 1:05 PM  
**To:** Shovers, Marc  
**Subject:** RE: LRB 2127

*Marc -*

*LRB 03-2127 is still a "P" draft. Could you please re-draft to a "/1" ... then we will be happy to jacket the draft for Ginger.*

*Mike Barman*

Mike Barman - Senior Program Asst. (PH. 608-266-3561)  
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin  
Legislative Reference Bureau - Legal Section - Front Office  
100 N. Hamilton Street - 5th Floor  
Madison, WI 53703

-----Original Message-----

**From:** Shovers, Marc  
**Sent:** Tuesday, June 03, 2003 12:50 PM  
**To:** Barman, Mike  
**Subject:** FW: LRB 2127

Hi Mike:

Could you please work your magic and let Ginger know that it's jacketed? Thanks.

Marc

-----Original Message-----

**From:** Mueller, Virginia (Legislature)  
**Sent:** Tuesday, June 03, 2003 12:44 PM  
**To:** Shovers, Marc  
**Subject:** LRB 2127

Marc, we want to go ahead and introduce LRB 2127 as drafted. However, I accidentally deleted the e-mail allowing me to have it jacketed. Could you please send it again?

Thanks

Ginger  
266-1170

**Virginia Mueller Keleher**  
**Research Assistant**  
**Office of Representative Gabe Loeffelholz**



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-21277-1

MES:cjs:cph

KEEP

RMA

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Ed, LPS  
NO  
changes

SOON  
FN 6/3

regis

1 AN ACT *to create* 60.23 (32) of the statutes; and *to affect* Laws of 1975, chapter  
2 105, section 1 (1) and (2); **relating to:** granting towns limited authority to  
3 create tax incremental financing districts.

***Analysis by the Legislative Reference Bureau***

Under the current tax incremental financing (TIF) program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50% of the area to be included in the TID is blighted, in need of rehabilitation, or suitable for industrial sites. Before a city or village may create a TID, several steps and plans are required. These steps and plans include public hearings on the proposed TID within specified time frames, preparation and adoption by the local planning commission of a proposed project plan for the TID, approval of the proposed project plan by the common council or village board, and adoption of a resolution by the common council or village board that creates the district as of a date provided in the resolution.

Also under current law, once a TID has been created, the Department of Revenue (DOR) calculates the "tax increment base value" of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a "value increment" is created. That portion of taxes collected on the value increment is called a "tax increment." The tax increment is placed in a special fund that may be used only to pay back the project costs of the TID. The costs of a TID, which are initially incurred by the creating city or village, include public works such as sewers, streets, and lighting systems; financing costs; site preparation costs;



and professional service costs. DOR authorizes the allocation of the tax increments until the TID terminates or, generally, 23 years, or 27 years in certain cases, after the TID is created, whichever is sooner. TIDs are required to terminate, under current law and with one exception, once these costs are paid back, 16 years, or 20 years in certain cases, after the last expenditure identified in the project plan is made or when the creating city or village dissolves the TID, whichever occurs first. Under the exception, which is limited to certain circumstances, after a TID pays off its project costs, but not later than the date on which it must otherwise terminate, the planning commission may allocate positive tax increments generated by the TID (the "donor" TID) to another TID that has been created by the planning commission.

This bill authorizes towns to use tax incremental financing for limited purposes. Under the bill, a town may use the TIF law to expend money or incur monetary obligations for projects related to tourism, agriculture, or forestry. A town may also use the TIF law for residential projects, but only to the extent that the residential project has a necessary and incidental relationship to tourism, agriculture, or forestry. Under the bill, towns may also use the TIF law for retail projects to the extent that the retail development is related to the retail sale of a product that is produced due to an agriculture or forestry project.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

---

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

1           SECTION 1. 60.23 (32)<sup>X</sup> of the statutes is created to read:

2           60.23 (32) TOWN TAX INCREMENT POWERS. (a) Subject to par. (b), exercise all  
3 powers of cities under s. 66.1105. If the town board exercises the powers of a city  
4 under s. 66.1105, it is subject to the same duties as a common council under s. 66.1105  
5 and the town is subject to the same duties and liabilities as a city under s. 66.1105.

6           (b) The only projects for which a town may expend money or incur monetary  
7 obligations as a "project cost," as that term is defined in s. 66.1105 (2) (f) 1., while  
8 exercising the powers under par. (a), are the following:

- 9           1. Projects related to tourism.
- 10          2. Projects related to agriculture.
- 11          3. Projects related to forestry.



## Barman, Mike

---

**From:** Barman, Mike  
**Sent:** Wednesday, June 04, 2003 8:43 AM  
**To:** Rep.Loeffelholz  
**Subject:** LRB 03-2127/1 (attached - for your review)



03-2127/1

*Mike Barman*

Mike Barman - Senior Program Asst. (PH. 608-266-3561)  
(E-Mail: [mike.barman@legis.state.wi.us](mailto:mike.barman@legis.state.wi.us)) (FAX: 608-264-6948)

State of Wisconsin  
Legislative Reference Bureau - Legal Section - Front Office  
100 N. Hamilton Street - 5th Floor  
Madison, WI 53703

## Emery, Lynn

---

**From:** Emery, Lynn  
**Sent:** Wednesday, June 04, 2003 10:34 AM  
**To:** Mueller, Virginia (Legislature)  
**Subject:** LRB-2127/1 (attached as requested)



03-2127/1

Lynn Emery  
Program Assistant  
Legislative Reference Bureau  
608-266-3561  
lynn.emery@legis.state.wi.us



STEPHEN R. MILLER  
CHIEF

# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
LEGAL FAX: (608) 264-8522

REFERENCE SECTION: (608) 266-0341  
REFERENCE FAX: (608) 266-5648

August 27, 2003

## MEMORANDUM

**To:** Representative Loeffelholz

**From:** Marc E. Shovers, Senior Legislative Attorney, (608) 266-0129

**Subject:** Technical Memorandum to **2003 AB 437** (LRB -2127/1)

---

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

In point number one, the department of revenue (DOR) claims that the limited use of TIF for towns under the bill may conflict with other provisions of TIF law. I'm not sure that the bill would conflict with TIF law, but DOR is certainly correct that the limited uses for which TIF may be used under the bill may make it difficult to meet certain requirements that exist under current law, such as the cited statutes, s. 66.1105 (4) (gm) 1. and 4. a.

DOR's second point concerns an apparent inconsistency between current law, which prohibits the use of TIF for newly platted residential development as a project cost. See s. 66.1105 (2) (f) 3. As drafted, and if enacted, I think that the bill would authorize the use of TIF for residential purposes as limited by the bill, but I believe that DOR is correct in that it may be better to amend the bill to specifically notwithstanding s. 66.1105 (2) (f) 3.

Regarding DOR's third point, I agree that the bill should address the possibility of the annexation of town territory that may be wholly or partly in a TID, such as by authorizing DOR to redetermine the tax incremental base of a TID.

Regarding DOR's fourth point, I agree that there is merit in providing consistency regarding the creation date and base year determination of newly-created town TIDs.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

LRB

**MEMORANDUM**

August 14, 2003

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 437 - Allows Towns Limited Use of Tax Incremental Financing Authority

The department has several concerns related to the bill.

1. The bill allows towns to exercise city powers under tax incremental finance (TIF) and specifies that a town that exercises such power is subject to the same duties as the common council of cities and villages in exercising TIF authority. It is assumed that this implies that all the required procedures, findings, and limitations required under TIF law apply to town-created TIF districts (TIDs). On the other hand, town-created TIDs are limited to projects related to tourism, agriculture and forestry as well as incidental retail and residential projects. Such limited use of TIF may conflict with certain provision under TIF law. In particular, it is unclear whether a TID created for a project related to tourism, agriculture, or forestry could meet the required finding [under s. 66.1105(4)(gm)4.a.] that not less than 50% of the area within the TID is either blighted, in need of rehabilitation or is suitable for industrial use. Also, it is unclear whether the limit on vacant land not to exceed 25% of the total TID area [under s. 66.1105(4)(gm)1.] could be met by many town TIDs to the extent that the development in a town would likely occur on farmland or undeveloped land.
2. There appears an inconsistency between current TIF law that excludes the cost for newly platted residential development as an eligible project cost [s. 66.1105(2)(f)3.] and the bill's provision that allows town-created TIDs to include residential development that is necessary to a tourism, agricultural or forestry project. It is unclear what costs associated with the residential development in a town TID would be eligible project costs. The author may wish to consider amendments to s. 66.1105 that create exceptions related to these limitations for TIDs created under s. 60.23(32).
3. The bill makes no provision for a town-created TID in the case of annexation. Since TIDs must be within the boundaries of a single taxation district, it is unclear how a town-created TID would be treated if land that was annexed by a village or city included a portion or all of the town TID. The author may wish to consider language that authorizes the department to redetermine the tax base if land that is annexed includes a portion of a town-created TID. This would ensure that the town-created TID would only include land within the town boundaries. Further, the author may wish to consider including a provision that directs a city or village that annexes territory that is part of a town-created TID to pay a portion of the eligible costs that are attributable to the annexed territory, as negotiated between the town and annexing city or village.
4. The bill does not specify an effective date. The author may wish to consider an October 1, 2003 effective date. This would ensure consistency regarding the creation date and base

year determination of newly-created town TIDs.

- 5. Finally, the proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE</u>
one-time	s. 20.566 (2) (a)	\$ 47,500	
annual	s. 20.566 (2) (a )	\$ 347,000	5

If you have any questions regarding this technical memorandum, please contact Rebecca Boldt at 266-6785.