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1           **SECTION 83.** 70.995 (4) of the statutes is amended to read:

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

21           **SECTION 84.** 70.995 (7) (b) of the statutes is amended to read:

22           70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's  
23 workload permits and if in the department's judgment it is desirable, the department  
24 of revenue shall complete a field investigation or on-site appraisal at full value under  
25 ~~ss. s.~~ s. 70.32 (1) ~~and 70.34~~ of all manufacturing property in this state.

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1           **SECTION 85.** 70.995 (8) (b) 1. of the statutes is amended to read:

2           70.995 (8) (b) 1. The department of revenue shall annually notify each  
3 manufacturer assessed under this section and the municipality in which the  
4 manufacturing property is located of the full value of all real ~~and personal~~ property  
5 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
6 class mail or electronic mail. In addition, the notice shall specify that objections to  
7 valuation, amount, or taxability must be filed with the state board of assessors  
8 within 60 days of issuance of the notice of assessment, that objections to a change  
9 from assessment under this section to assessment under s. 70.32 (1) must be filed  
10 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be  
11 paid and that the objection is not filed until the fee is paid. A statement shall be  
12 attached to the assessment roll indicating that the notices required by this section  
13 have been mailed and failure to receive the notice does not affect the validity of the  
14 assessments, the resulting tax on real ~~or personal~~ property, the procedures of the tax  
15 appeals commission or of the state board of assessors, or the enforcement of  
16 delinquent taxes by statutory means.

17           **SECTION 86.** 70.995 (12) (a) of the statutes is amended to read:

18           70.995 (12) (a) The department of revenue shall prescribe a standard  
19 manufacturing property report form that shall be submitted annually for each real  
20 estate parcel ~~and each personal property account~~ on or before March 1 by all  
21 manufacturers whose property is assessed under this section. The report form shall  
22 contain all information considered necessary by the department and shall include,  
23 without limitation, income and operating statements, fixed asset schedules and a  
24 report of new construction or demolition. Failure to submit the report shall result  
25 in denial of any right of redetermination by the state board of assessors or the tax



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1 appeals commission. If any property is omitted or understated in the assessment roll  
2 in any of the next 5 previous years, the assessor shall enter the value of the omitted  
3 or understated property once for each previous year of the omission or  
4 understatement. The assessor shall affix a just valuation to each entry for a former  
5 year as it should have been assessed according to the assessor's best judgment. Taxes  
6 shall be apportioned and collected on the tax roll for each entry, on the basis of the  
7 net tax rate for the year of the omission, taking into account credits under s. 79.10.

8 In the case of omitted property, interest shall be added at the rate of 0.0267% per day <sup>0.0267</sup> percent  
9 for the period of time between the date when the form is required to be submitted and  
10 the date when the assessor affixes the just valuation. In the case of underpayments  
11 determined after an objection under s. 70.995 (8) (d), interest shall be added at the  
12 average annual discount interest rate determined by the last auction of 6-month  
13 U.S. treasury bills before the objection per day for the period of time between the date  
14 when the tax was due and the date when it is paid.

15 **SECTION 87.** 70.995 (12r) of the statutes is repealed.

16 **SECTION 88.** 71.17 (2) of the statutes is amended to read:

17 **71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY.** All  
18 income taxes levied against the income of beneficiaries shall be a lien on that portion  
19 of the trust estate or interest therein from which the income taxed is derived, and  
20 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the  
21 same become delinquent. Every person who, as a fiduciary under the provisions of  
22 this subchapter, pays an income tax ~~shall have all the rights and remedies of~~  
23 ~~reimbursement for any taxes assessed against him or her or paid by him or her in~~  
24 ~~such capacity, as provided in s. 70.19 (1) and (2)~~ has a right of action against the

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1 beneficiary for whom the tax is paid and has a lien on the beneficiary's property for  
2 the amount of the taxes paid.

3 **SECTION 89.** 71.80 (1) (a) of the statutes is amended to read:

4 71.80 (1) (a) The department shall assess incomes as provided in this chapter  
5 and in performance of such duty the department shall ~~possess all powers now or~~  
6 ~~hereafter granted by law to the department in the assessment of personal property~~  
7 and also the power to may estimate incomes.

8 **SECTION 90.** 71.91 (5m) (a) of the statutes is renumbered 71.91 (5m).

9 **SECTION 91.** 71.91 (5m) (b) of the statutes is repealed.

10 **SECTION 92.** 73.03 (20) of the statutes is amended to read:

11 73.03 (20) To investigate all delinquent ~~personal property, death and~~ estate,  
12 income, or franchise taxes and surtaxes in the state, and the possibility of the  
13 collection of them, and to require taxing officials, including town treasurers, county  
14 treasurers, sheriffs, and district attorneys, to institute proceedings, actions, and  
15 prosecutions for the collection of delinquent taxes so that the amount of delinquent  
16 taxes shall be reduced to the minimum. In carrying out this subsection the  
17 department of revenue may examine or cause to be examined by any agent,  
18 employee, or representative designated by it for that purpose, any books, papers,  
19 records, or memoranda of any corporation, limited liability company, partnership, or  
20 individual bearing upon the collection of any delinquent taxes and may require the  
21 attendance of the officials of any corporation or limited liability company or of any  
22 other person having knowledge in the premises and may take testimony and require  
23 proof material for their information upon any matter that they deem of value for the  
24 purpose of enforcing the payment of delinquent taxes. The department of revenue  
25 may also perform other duties and adopt other procedures that may be necessary to

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1 carry out this subsection and direct that proceedings, actions, and prosecutions be  
2 instituted to enforce the laws relating to the collection of delinquent taxes of every  
3 kind. To this end, the department of justice shall, upon the request of the department  
4 of revenue, conduct such actions, proceedings, or prosecutions or assist the local  
5 town, city, village, or county officials in them or assist the district attorneys.

6 **SECTION 93.** 73.06 (3) of the statutes is amended to read:

7 73.06 (3) The department of revenue, through its supervisors of equalization,  
8 shall examine and test the work of assessors during the progress of their assessments  
9 and ascertain whether any of them is assessing property at other than full value or  
10 is omitting property subject to taxation from the roll. The department and such  
11 supervisors shall have the rights and powers of a local assessor for the examination  
12 of persons and property and for the discovery of property subject to taxation. If any  
13 property has been omitted or not assessed according to law, they shall bring the same  
14 to the attention of the local assessor of the proper district and if such local assessor  
15 shall neglect or refuse to correct the assessment they shall report the fact to the board  
16 of review. ~~If it discovers errors in identifying or valuing property that is exempt~~  
17 ~~under s. 70.11 (39) or (39m), the department shall change the specification of the~~  
18 ~~property as taxable or exempt and shall change the value of the property. All~~  
19 ~~disputes between the department, municipalities and property owners about the~~  
20 ~~taxability or value of property that is reported under s. 79.095 (2) (a) or of the~~  
21 ~~property under s. 70.995 (12r) shall be resolved by using the procedures under s.~~  
22 ~~70.995 (8).~~

23 **SECTION 94.** 74.05 (1) of the statutes is amended to read:

24 74.05 (1) DEFINITION. In this section, “error in the tax roll” means an error in  
25 the description of any real or personal property, in the identification of the owner or

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1 person to whom the property is assessed or in the amount of the tax or an error  
2 resulting from a palpably erroneous entry in the assessment roll.

3 **SECTION 95.** 74.09 (2) of the statutes is amended to read:

4 74.09 (2) PREPARATION. The clerk of the taxation district shall prepare the real  
5 ~~and personal~~ property tax bills. The form of the property tax bill shall be prescribed  
6 by the department of revenue and shall be uniform.

7 **SECTION 96.** 74.11 (4) of the statutes is repealed.

8 **SECTION 97.** 74.11 (6) (a) of the statutes is amended to read:

9 74.11 (6) (a) Payments made on or before January 31 ~~and payments of taxes~~  
10 ~~on improvements on leased land that are assessed as personal property~~ shall be  
11 made to the taxation district treasurer.

12 **SECTION 98.** 74.11 (10) (a) of the statutes is amended to read:

13 74.11 (10) (a) If all special assessments, special charges, and special taxes ~~and~~  
14 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the  
15 due date, the amounts unpaid are delinquent as of the day after the due date of the  
16 first installment or of the lump-sum payment.

17 **SECTION 99.** 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

18 **SECTION 100.** 74.11 (11) (b) of the statutes is repealed.

19 **SECTION 101.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

20 74.11 (12) (a) (intro.) Except as provided in ~~pars.~~ par. (c) ~~and (d)~~, if a taxation  
21 district treasurer or county treasurer receives a payment from a taxpayer which is  
22 not sufficient to pay all amounts due, the treasurer shall apply the payment to the  
23 amounts due, including interest and penalties, in the following order:

24 **SECTION 102.** 74.11 (12) (a) 1g. of the statutes is repealed.

25 **SECTION 103.** 74.11 (12) (b) of the statutes is amended to read:

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1           74.11 (12) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for  
2 purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies  
3 under this section.

4           **SECTION 104.** 74.11 (12) (d) of the statutes is repealed.

5           **SECTION 105.** 74.12 (6) of the statutes is repealed.

6           **SECTION 106.** 74.12 (7) of the statutes is amended to read:

7           74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real  
8 property taxes, ~~personal property taxes on improvements on leased land~~ or special  
9 assessments to which an installment option pertains is not paid on or before January  
10 31, the entire amount of the remaining unpaid taxes or special assessments to which  
11 an installment option pertains on that parcel is delinquent as of February 1.


12          **SECTION 107.** 74.12 (8) of the statutes is amended to read:

13          74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
14 subsequent installment payment of real property taxes, ~~personal property taxes on~~  
15 ~~improvements on leased land~~ or special assessments to which an installment option  
16 pertains is not paid by the due date specified in the ordinance, the entire amount of  
17 the remaining unpaid taxes or special assessments to which an installment option  
18 pertains on that parcel is delinquent as of the first day of the month after the  
19 payment is due and interest and penalties are due under sub. (10).

20          **SECTION 108.** 74.12 (9) (a) of the statutes is amended to read:

21          74.12 (9) (a) If all special assessments to which an installment option does not  
22 pertain, special charges, and special taxes ~~and personal property taxes~~ that are due  
23 under sub. (5) ~~or (6)~~ are not paid in full on or before January 31, the amounts unpaid  
24 are delinquent as of February 1.

25          **SECTION 109.** 74.12 (10) (a) of the statutes is amended to read:



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**SECTION 109**

1           74.12 (10) (a) All real property taxes, special assessments, special charges and  
2 special taxes that become delinquent and are paid on or before July 31, ~~and all~~  
3 ~~delinquent personal property taxes, whenever paid,~~ shall be paid, together with  
4 interest and penalties charged from the preceding February 1, to the taxation district  
5 treasurer.

6           **SECTION 110.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

7           74.12 (11) (a) (intro.) Except as provided in ~~pars.~~ par. (c) ~~and (d)~~, if a taxation  
8 district treasurer or county treasurer receives a payment from a taxpayer which is  
9 not sufficient to pay all amounts due, the treasurer shall apply the payment to the  
10 amounts due, including interest and penalties, in the following order:

11           **SECTION 111.** 74.12 (11) (a) <sup>✓</sup>1g. of the statutes is repealed.

12           **SECTION 112.** 74.12 (11) (b) of the statutes is amended to read:

13           74.12 (11) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for  
14 purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies  
15 under this section.

16           **SECTION 113.** 74.12 (11) (d) <sup>✓</sup>of the statutes is repealed.

17           **SECTION 114.** 74.13 (1) (b) of the statutes is amended to read:

18           74.13 (1) (b) ~~Except as provided in sub. (3),~~ General property taxes,  
19 special assessments, special charges and special taxes may be paid in advance of the  
20 levy during the period from August 1 until the 3rd Monday in December.

21           **SECTION 115.** 74.13 (3) of the statutes is repealed.

22           **SECTION 116.** 74.25 (1) (b) (intro.) and 2. of the statutes are consolidated,  
23 renumbered 74.25 (1) (b) and amended to read:

24           74.25 (1) (b) *General property taxes.* After making the distribution under par.  
25 (a), the taxation district treasurer shall ~~do all of the following:~~ 2. Pay pay to each





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1 taxing jurisdiction within the district its proportionate share of real property taxes,  
2 except that the treasurer shall pay the state's proportionate share to the county. As  
3 part of that distribution, the taxation district treasurer shall retain for the taxation  
4 district and for each tax incremental district within the taxation district its  
5 proportionate share of real property taxes.

6 SECTION 117. 74.25 (1) (b) 1. of the statutes is repealed.

7 SECTION 118. 74.27 of the statutes, as affected by 2003 Wisconsin Act 33, is  
8 amended to read:

9 **74.27 March settlement between counties and the state.** On or before  
10 March 15, the county treasurer shall send to the secretary of administration the  
11 state's proportionate shares share of taxes under ss. 74.23 (1) (b) and 74.25 (1) (b) 1,  
12 and 2.

13 SECTION 119. 74.30 (1) (i) of the statutes is repealed.

14 SECTION 120. 74.30 (1m) of the statutes, as affected by 2003 Wisconsin Act 33,  
15 is amended to read:

16 **74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before  
17 March 15, the county treasurer shall send to the secretary of administration the  
18 state's proportionate shares share of taxes under sub. (1) (i) and (j).

19 SECTION 121. 74.42 of the statutes is repealed.

20 SECTION 122. 74.47 (3) (e) of the statutes is repealed.

21 SECTION 123. 74.55 of the statutes is repealed.

22 SECTION 124. 74.83 of the statutes is amended to read:

23 **74.83 Agreements.** Any 1st class city may enter into agreements to pay  
24 delinquent state, county, metropolitan sewerage district and technical college  
25 district real or personal property taxes, including accrued interest and penalties

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1 thereon, applicable to property located in that city at any stage in the proceedings  
2 for collection and enforcement of those taxes and thereafter collect and enforce those  
3 taxes, including interest and penalties on them, in its own name in accordance with  
4 any of the procedures or remedies applicable to the collection and enforcement of  
5 delinquent city, state, county, metropolitan sewerage district and technical college  
6 district taxes under this chapter and ch. 75.

7 **SECTION 125.** 74.87 (3) (a) of the statutes is renumbered 74.87 (3) and amended  
8 to read:

9 74.87 (3) The common council of a city may, by ordinance, permit payment in  
10 10 equal installments, without interest, of general property taxes, special charges  
11 and special assessments of the city, other than for special assessments for which no  
12 payment extension is allowed. Each installment shall be paid on or before the last  
13 day of each month from January through October. ~~Taxes on personal property may~~  
14 ~~be paid in installments under this subsection if, on or before January 31 of the year~~  
15 ~~in which the tax becomes due, the taxpayer has first paid to the city treasurer taxes~~  
16 ~~on personal property levied by all taxing jurisdictions other than the city.~~ The  
17 amounts and time of payment of city general property taxes, special assessments and  
18 charges in the city tax roll shall be as provided in the charter of the city.

19 **SECTION 126.** 76.025 (1) of the statutes is amended to read:

20 76.025 (1) The property taxable under s. 76.13 shall include all franchises, and  
21 all real and personal property of the company used or employed in the operation of  
22 its business, excluding ~~property that is exempt from the property tax under s. 70.11~~  
23 ~~(39) and (39m), such motor vehicles as are exempt under s. 70.112 (5) and treatment~~  
24 ~~plant and pollution abatement equipment exempt under s. 70.11 (21) (a).~~ The  
25 taxable property shall include all title and interest of the company referred to in such

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1 property as owner, lessee or otherwise, and in case any portion of the property is  
2 jointly used by 2 or more companies, the unit assessment shall include and cover a  
3 proportionate share of that portion of the property jointly used so that the  
4 assessments of the property of all companies having any rights, title or interest of  
5 any kind or nature whatsoever in any such property jointly used shall, in the  
6 aggregate, include only one total full value of such property.

7 **SECTION 127.** 76.03 (1) of the statutes is amended to read:

8 76.03 (1) The property, both real and personal, including all rights, franchises,  
9 and privileges used in and necessary to the prosecution of the business of any  
10 company enumerated in s. 76.02 shall be deemed personal property for the purposes  
11 of taxation, and shall be valued and assessed together as a unit.


12 **SECTION 128.** 76.07 (4g) (c) 1. of the statutes is amended to read:

13 76.07 (4g) (c) 1. Determine the gross cost of gas plant in service in this state,  
14 except motor vehicles exempt from the property tax under s. 70.112 (5), and of all  
15 other property owned or rented by the company and used in the operation of the  
16 company's business in this state and included in the base for purposes of rate  
17 regulation by the federal energy regulatory commission.

18 **SECTION 129.** 76.07 (4g) (c) 2. of the statutes is amended to read:

19 76.07 (4g) (c) 2. Determine the gross cost of gas plant in service everywhere,  
20 except motor vehicles specified under s. 70.112 (5), and of all other property owned  
21 or rented by the company and used in the operation of the company's business  
22 everywhere and included in the base for purposes of rate regulation by the federal  
23 energy regulatory commission.

24 **SECTION 130.** 76.125 (1) of the statutes is amended to read:



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1           76.125 (1) Using the statement of assessments under s. 70.53 and the  
2 statement of taxes under s. 69.61, the department shall determine the net rate of  
3 taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing  
4 property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided  
5 in subs. (2) to (6). The department shall enter that rate on the records of the  
6 department.

7           **SECTION 131.** 76.48 (1r) of the statutes is amended to read:

8           76.48 (1r) Except as provided in s. 76.29, every electric cooperative shall pay,  
9 in lieu of other general property and income or franchise taxes, an annual license fee  
10 equal to its apportionment factor multiplied by its gross revenues; excluding for the  
11 tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the license  
12 fee under s. 76.29; multiplied by ~~3.19%~~ <sup>3.19</sup> *percent*. Real estate and personal property not used  
13 primarily for the purpose of generating, transmitting or distributing electric energy  
14 are is subject to general property taxes. If a general structure is used in part to  
15 generate, transmit or distribute electric energy and in part for nonoperating  
16 purposes, the license fee imposed by this section is in place of the percentage of all  
17 other general real property taxes that fairly measures and represents the extent of  
18 the use in generating, transmitting or distributing electric energy, and the balance  
19 is subject to local assessment and taxation, except that the entire general structure  
20 is subject to special assessments for local improvements.

21           **SECTION 132.** 76.69 <sup>✓</sup> of the statutes is repealed.

22           **SECTION 133.** 76.81 of the statutes is amended to read:

23           **76.81 Imposition.** There is imposed a tax on the real property of, and the  
24 tangible personal property of, every telephone company, excluding ~~property that is~~  
25 ~~exempt from the property tax under s. 70.11 (39) and (39m), motor vehicles that are~~


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1 ~~exempt under s. 70.112 (5),~~ property that is used less than ~~50%~~<sup>50 percent</sup> in the operation of  
2 a telephone company, as provided under s. 70.112 (4) (b), and treatment plant and  
3 pollution abatement equipment that is exempt under s. 70.11 (21) (a). Except as  
4 provided in s. 76.815, the rate for the tax imposed on each description of real property  
5 and on each item of tangible personal property is the net rate for the prior year for  
6 the tax under ch. 70 in the taxing jurisdictions where the description or item is  
7 located. The real and tangible personal property of a telephone company shall be  
8 assessed as provided under s. 70.112 (4) (b).

9 **SECTION 134.** 77.04 (1) of the statutes is amended to read:

10 77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each  
11 forest cropland description in a special column or some other appropriate place in  
12 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which  
13 shall be a sufficient designation that such description is subject to this subchapter.  
14 Such land shall thereafter be assessed and be subject to review under ch. 70, and  
15 such assessment may be used by the department of revenue in the determination of  
16 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for  
17 entries prior to 1972. The tax upon withdrawal of descriptions entered as forest  
18 croplands after December 31, 1971, may be determined by the department of revenue  
19 by multiplying the last assessed value of the land prior to the time of the entry by an  
20 annual ratio computed for the state under sub. (2) to establish the annual assessed  
21 value of the description. No tax shall be levied on forest croplands except the specific  
22 annual taxes as provided, except that any building located on forest cropland shall  
23 be assessed as ~~personal property, subject to all laws and regulations for the~~  
24 ~~assessment and taxation of general property~~ under ch. 70.

25 **SECTION 135.** 77.54 (3) (b) 1. of the statutes is amended to read:



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1           77.54 (3) (b) 1. ~~“Building” has the meaning given under s. 70.111 (10) (a) 1~~  
2 means any structure that is intended to be a permanent accession to real property;  
3 that is designed or used for sheltering people, animals, or plants, for storing property,  
4 or for working, office, parking, sales, or display space, regardless of any contribution  
5 that the structure makes to the production process in it; that in physical appearance  
6 is annexed to that real property; that is covered by a roof or encloses space; that is  
7 not readily moved or disassembled; and that is commonly known to be a building  
8 because of its appearance and because of the materials of which it is constructed.

9           **SECTION 136.** 77.84 (1) of the statutes is amended to read:

10           77.84 (1) TAX ROLL. The municipal clerk shall enter in a special column or other  
11 appropriate place on the tax roll the description of each parcel of land designated as  
12 managed forest land, and shall specify, by the designation “MFL-O” or “MFL-C”, the  
13 acreage of each parcel that is designated open or closed under s. 77.83. The land shall  
14 be assessed and is subject to review under ch. 70. Except as provided in this  
15 subchapter, no tax may be levied on managed forest land, except that any building  
16 on managed forest land is subject to taxation as ~~personal property~~ under ch. 70.

17           **SECTION 137.** 79.03 (3) (b) 3. of the statutes is amended to read:

18           79.03 (3) (b) 3. “Full valuation” means the ~~full value of property that is exempt~~  
19 ~~under s. 70.11 (39) and (39m) as determined under s. 79.095 (3) plus the full value~~  
20 of all taxable property for the preceding year as equalized for state tax purposes,  
21 except that for municipalities the value of real estate assessed under s. 70.995 is  
22 excluded. Value increments under s. 66.1105 ~~plus the full value of property that is~~  
23 ~~exempt under s. 70.11 (39) and (39m) that would otherwise be part of a value~~  
24 ~~increment~~ are included for municipalities but excluded for counties. Environmental  
25 remediation value increments under s. 66.1106 are included for municipalities and



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1 counties that create the environmental remediation tax incremental district and are  
 2 excluded for units of government that do not create the district. If property that had  
 3 been assessed under s. 70.995 and that has a value exceeding <sup>10 percent</sup> 10% of a municipality's  
 4 value is assessed under s. 70.10, <sup>30 percent</sup> 30% of that property's full value is included in "full  
 5 valuation" for purposes of the shared revenue payments in the year after the  
 6 assessment under s. 70.10, <sup>65 percent</sup> 65% of that property's full value is included in "full  
 7 valuation" for purposes of the shared revenue payments in the year 2 years after the  
 8 assessment under s. 70.10 and <sup>100 percent</sup> 100% of that property's full value is included in "full  
 9 valuation" for purposes of subsequent shared revenue payments.

**SECTION 138.** 79.03 (3) (b) 4. (intro.) of the statutes is amended to read:

11 79.03 (3) (b) 4. (intro.) "Local purpose revenues" means the sum of payments  
 12 ~~under s. 79.095~~, local general purpose taxes, regulation revenues, revenues for  
 13 services to private parties by a county's or municipality's general operations or  
 14 enterprises, revenue for sanitation services to private parties, special assessment  
 15 revenues, tax base equalization aids and, for municipalities only, a proxy for private  
 16 sewer service costs, a proxy for private solid waste and recycling service costs and a  
 17 proxy for retail charges for fire protection purposes. In this subdivision:

**SECTION 139.** 79.095 of the statutes is repealed.

was affected by 2005 Wisconsin Act 25  
(Insert JK-2)

**SECTION 140.** 79.10 (1) (dm) of the statutes is amended to read:

20 79.10 (1) (dm) "Principal dwelling" means any dwelling that is used by the  
 21 owner of the dwelling as a primary residence on January 1 of the year preceding the  
 22 allocation of a credit under sub. (9) (bm) and includes improvements that are  
 23 classified, under ch. 70, as taxable real property ~~or personal property~~.

**SECTION 141.** 121.004 (6) of the statutes is amended to read:

18  
19  
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Insert  
39/18



**BILL**

**SECTION 141**

1 121.004 (6) NET COST. The "net cost" of a fund means the gross cost of that fund  
 2 minus all nonduplicative revenues and other financing sources of that fund except  
 3 property taxes, and general aid, ~~and aid received under s. 79.095 (4)~~. In this  
 4 subsection, "nonduplicative revenues" includes federal financial assistance under 20  
 5 USC 236 to 245, to the extent permitted under federal law and regulations.

6 **SECTION 142.** 121.06 (4) of the statutes is repealed.

7 **SECTION 143.** 121.15 (4) (a) of the statutes is amended to read:

8 121.15 (4) (a) In this subsection, "state aid" has the meaning given in s. 121.90

9 (2) ~~except that it excludes aid paid to school districts under s. 79.095 (4)~~ <sup>79.096(s)</sup>

10 **SECTION 144.** 121.90 (2) (intro.) of the statutes is amended to read:

11 121.90 (2) (intro.) "State aid" means aid under ss. 121.08, 121.09 and 121.105  
 12 and subch. VI, as calculated for the current school year on October 15 under s. 121.15  
 13 (4), and including adjustments made under s. 121.15 (4), ~~and amounts under s.~~  
 14 ~~79.095 (4) for the current school year~~, except that "state aid" excludes all of the <sup>revenue claim</sup>  
 15 following: <sup>79.096(3)</sup> <sup>revenue claim</sup>

16 **SECTION 145.** 174.06 (5) of the statutes is amended to read:

17 174.06 (5) RECORDS. The listing official shall enter ~~in the records for personal~~  
 18 ~~property assessments, or~~ in a separate record, all dogs in the district subject to tax,  
 19 to whom they are assessed, the name, number, sex, spayed or unspayed, neutered or  
 20 unneutered, breed and color of each dog. The listing official shall make in triplicate  
 21 a list of the owners of all dogs assessed.

22 **SECTION 146.** 174.065 (3) of the statutes is amended to read:

23 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog  
 24 license taxes may be collected in the same manner as provided for small claims in s.  
 25 74.55 and ch. 799 ~~for the collecting of personal property taxes~~.

JK  
2-20





2005-2006 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-2922/P3insJK  
JK:.....

JK  
Insert 2 - 20B

1 SECTION ~~1.~~ 71.23 (2) of the statutes is amended to read:

2 71.23 (2) FRANCHISE TAX. For the privilege of exercising its franchise, buying  
3 or selling lottery prizes if the winning tickets were originally bought in this state or  
4 doing business in this state in a corporate capacity, except as provided under sub. (3),  
5 every domestic or foreign corporation, except corporations specified in s. 71.26 (1),  
6 and every nuclear decommissioning trust or reserve fund shall annually pay a  
7 franchise tax according to or measured by its entire Wisconsin net income of the  
8 preceding taxable year at the applicable rate set forth in s. 71.27 (2). In addition,  
9 except as provided in sub. (3) and s. 71.26 (1), a corporation that ceases doing  
10 business in this state and a nuclear decommissioning trust or reserve fund that is  
11 terminated shall pay a special franchise tax according to or measured by its entire  
12 Wisconsin net income for the taxable year during which the corporation ceases doing  
13 business in this state or the nuclear decommissioning trust or reserve fund is  
14 terminated at the ~~rates~~ applicable rate under s. 71.27 (2). Every corporation  
15 organized under the laws of this state shall be deemed to be residing within this state  
16 for the purposes of this franchise tax. All provisions of this chapter and ch. 73  
17 relating to income taxation of corporations shall apply to franchise taxes imposed  
18 under this subsection, unless the context requires otherwise. The tax imposed by  
19 this subsection on national banking associations shall be in lieu of all taxes imposed  
20 by this state on national banking associations to the extent it is not permissible to  
21 tax such associations under federal law.

History: 1987 a. 312; 1999 a. 9.

22 SECTION 2. 71.23 (4) of the statutes is created to read:

1           71.23 (4) SUNSET. The taxes imposed under this subchapter do not apply for  
2 taxable years beginning after December 31, 2015.

3           **SECTION 3.** 71.27 (1) (intro.) of the statutes is renumbered 71.27 (1) (intro.) and  
4 amended to read:

5           71.27 (1) (intro.) The taxes to be assessed, levied and collected upon Wisconsin  
6 net incomes of corporations shall be computed at the rate of ~~7.9%~~ following rates:

7 History: 1987 a. 312.

**SECTION 4.** 71.27 (1) (a) to (h) of the statutes are created to read:

8           71.27 (1) (a) For taxable years beginning before January 1, 2009, 7.9 percent. ✓

9           (b) For taxable years beginning after December 31, 2008, and before January  
10 1, 2010, 5.53 percent. ✓

11           (c) For taxable years beginning after December 31, 2009, and before January  
12 1, 2011, 4.74 percent. ✓

13           (d) For taxable years beginning after December 31, 2010, and before January  
14 1, 2012, 3.95 percent. ✓

15           (e) For taxable years beginning after December 31, 2011, and before January  
16 1, 2013, 3.16 percent. ✓

17           (f) For taxable years beginning after December 31, 2012, and before January  
18 1, 2014, 2.37 percent. ✓

19           (g) For taxable years beginning after December 31, 2013, and before January  
20 1, 2015, 1.58 percent. ✓

21           (h) For taxable years beginning after December 31, 2014, and before January  
22 1, 2016, 0.79 percent. ✓

23           **SECTION 5.** 71.27 (2) of the statutes is renumbered 71.27 (2) (intro.) and  
24 amended to read:

1           71.27 (2) (intro.) The corporation franchise tax imposed under s. 71.23 (2) and  
2           measured by Wisconsin net income shall be computed at the rate of 7.9%. following  
3           rates: ✓

4           History: 1987 a. 312.

4           **SECTION 6.** 71.27 (2) (a) to (h) of the statutes are created to read:

5           71.27 (2) (a) For taxable years beginning before January 1, 2009, 7.9 percent.

6           (b) For taxable years beginning after December 31, 2008, and before January  
7           1, 2010, 5.53 percent. ✓

8           (c) For taxable years beginning after December 31, 2009, and before January  
9           1, 2011, 4.74 percent. ✓

10          (d) For taxable years beginning after December 31, 2010, and before January  
11          1, 2012, 3.95 percent. ✓

12          (e) For taxable years beginning after December 31, 2011, and before January  
13          1, 2013, 3.16 percent. ✓

14          (f) For taxable years beginning after December 31, 2012, and before January  
15          1, 2014, 2.37 percent. ✓

16          (g) For taxable years beginning after December 31, 2013, and before January  
17          1, 2015, 1.58 percent. ✓

18          (h) For taxable years beginning after December 31, 2014, and before January  
19          1, 2016, 0.79 percent. ✓

20          **SECTION 7.** 71.35 of the statutes is amended to read:

21          **71.35 Imposition of additional tax on tax-option corporations.** In  
22          addition to the other taxes imposed under this chapter, there is imposed on every  
23          tax-option corporation, except a corporation that qualifies for the exception under  
24          section 1374 (c) (1) of the internal revenue code and that has not elected to change

1 from tax-option status under s. 71.365 (4) (a) for that taxable year, that has a net  
 2 recognized built-in gain, as defined in section 1374 (d) (2) of the internal revenue  
 3 code, during a recognition period, as defined in section 1374 (d) (7) of the internal  
 4 revenue code as modified by this section, a tax computed under section 1374 of the  
 5 internal revenue code except that the rate is that the applicable rate under s. 71.27  
 6 (2), the net recognized built-in gain is computed using the Wisconsin basis of the  
 7 assets and the Wisconsin apportionment percentage for the current taxable year, the  
 8 taxable income is the Wisconsin taxable income and the credit and net operating  
 9 losses are those under this chapter rather than the federal credits and net operating  
 10 losses. The tax under this section does not apply if the return is filed pursuant to a  
 11 federal S corporation election made before January 1, 1987, and the corporation has  
 12 not elected to change its status under s. 71.365 (4) (a) for any intervening year. If a  
 13 corporation that elected to change from tax-option status under s. 71.365 (4) (a)  
 14 subsequently elects to become a tax-option corporation, its recognition period begins  
 15 with the first day of the first taxable year affected by the subsequent election.

History: 1987 a. 312; 1989 a. 31.

16 **SECTION 8.** 71.405 of the statutes is created to read:

17 **71.405 Sunset.** The taxes imposed under this subchapter do not apply for  
 18 taxable years beginning after December 31, 2015. ✓

19 **SECTION 9.** 71.43 (3) of the statutes is created to read:

20 **71.43 (3) SUNSET.** The taxes imposed under this subchapter do not apply for  
 21 taxable years beginning after December 31, 2015. ✓

22 **SECTION 10.** 71.46 (1) of the statutes is renumbered 71.46 (1) (intro.) and  
 23 amended to read:

1           71.46 (1) The taxes to be assessed, levied and collected upon Wisconsin net  
2 incomes of corporations shall be computed at the ~~rate of 7.9%~~ following rates:

3 History: 1987 a. 312; 1999 a. 9.

**SECTION 11.** 71.46 (1) (a) to (h) of the statutes are created to read:

4           71.46 (1) (a) For taxable years beginning before January 1, 2009, 7.9 percent.

5           (b) For taxable years beginning after December 31, 2008, and before January  
6 1, 2010, 5.53 percent.

7           (c) For taxable years beginning after December 31, 2009, and before January  
8 1, 2011, 4.74 percent. ✓

9           (d) For taxable years beginning after December 31, 2010, and before January  
10 1, 2012, 3.95 percent. ✓

11           (e) For taxable years beginning after December 31, 2011, and before January  
12 1, 2013, 3.16 percent. ✓

13           (f) For taxable years beginning after December 31, 2012, and before January  
14 1, 2014, 2.37 percent. ✓

15           (g) For taxable years beginning after December 31, 2013, and before January  
16 1, 2015, 1.58 percent. ✓

17           (h) For taxable years beginning after December 31, 2014, and before January  
18 1, 2016, 0.79 percent. ✓ ✓

19           **SECTION 12.** 71.46 (2) of the statutes is renumbered 71.46 (2) (intro.) and  
20 amended to read:

21           71.46 (2) The corporation franchise tax imposed under s. 71.43 (2) and  
22 measured by Wisconsin net income shall be computed at the ~~rate of 7.9%~~ following  
23 rates:

24 History: 1987 a. 312; 1999 a. 9.

**SECTION 13.** 71.46 (2) (a) to (h) of the statutes are created to read:

1           71.46 (2) (a) For taxable years beginning before January 1, 2009, 7.9 percent.

2           (b) For taxable years beginning after December 31, 2008, and before January  
3 1, 2010, 5.53 percent. ✓

4           (c) For taxable years beginning after December 31, 2009, and before January  
5 1, 2011, 4.74 percent. ✓

6           (d) For taxable years beginning after December 31, 2010, and before January  
7 1, 2012, 3.95 percent. ✓

8           (e) For taxable years beginning after December 31, 2011, and before January  
9 1, 2013, 3.16 percent. ✓

10          (f) For taxable years beginning after December 31, 2012, and before January  
11 1, 2014, 2.37 percent. ✓

12          (g) For taxable years beginning after December 31, 2013, and before January  
13 1, 2015, 1.58 percent. ✓

14          (h) For taxable years beginning after December 31, 2014, and before January  
15 1, 2016, 0.79 percent. ✓

16           **SECTION 14.** 71.46 (3) of the statutes is amended to read:

17           71.46 (3) The tax imposed under this subchapter on each domestic insurer on  
18 or measured by its entire net income attributable to lines of insurance in this state  
19 may not exceed ~~2%~~<sup>2 percent</sup> of the gross premiums, as defined in s. 76.62, received during the  
20 taxable year by the insurer on all policies on those lines of insurance if the subject  
21 of that insurance was resident, located or to be performed in this state plus ~~7.9%~~  
22 the income that is realized from the sale of or purchase and subsequent sale or  
23 redemption of lottery prizes, if the winning tickets were originally bought in this  
24 state, multiplied by the applicable rate under sub. 71.27 (1). ✓

History: 1987 a. 312; 1999 a. 9.

END OF 2-20B

**BILL**

JK  
2-20

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**SECTION 147.** 174.08 (1) of the statutes, as affected by 2003 Wisconsin Act ...

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(Senate Bill 97) is amended to read:

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174.08 (1) Except as provided in sub. (2), every collecting official shall pay all dog license taxes to the town, village or city treasurer or other tax collecting officer who shall deduct any additional tax that may have been levied by the municipal governing body and pay the remainder to the county treasurer at the time settlement is made with the county treasurer for collections of personal property taxes, and shall at the same time report in writing to the county clerk the licenses issued. The report shall be in the form prescribed by the department, and the forms shall be furnished by the county clerks.

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**SECTION 148.** 198.10 (1) of the statutes is amended to read:

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198.10 (1) TAXABLE PROPERTY, TAXES. All real property situated in and all personal property the situs of which for purposes of general property taxation is in the district shall be subject to taxation in and by the district for a direct annual tax sufficient to pay the interest on any indebtedness of the district, and to pay and discharge the principal of the indebtedness within 20 years from the time of contracting the indebtedness.

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**SECTION 149.** 200.13 (2) of the statutes is amended to read:

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200.13 (2) TAX LEVY. The commission may levy a tax upon the taxable property in the district as equalized by the department of revenue for state purposes for the purpose of carrying out and performing duties under this subchapter but the amount of any such tax in excess of that required for maintenance and operation and for principal and interest on bonds or promissory notes shall not exceed, in any one year, one mill for each dollar of the district's equalized valuation, as determined under s. 70.57. The tax levy may be spread upon the respective real estate and personal

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**BILL**

**SECTION 149**

1 property tax rolls of the city, village and town areas included in the district taxes, and  
2 shall not be included within any limitation on county or municipality taxes. Such  
3 moneys when collected shall be paid to the treasurer of such district.

4 **SECTION 150.** 815.18 (3) (intro.) of the statutes is amended to read:

5 815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive  
6 the following property is exempt, except as specifically provided in this section and  
7 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

8 **SECTION 151.** 978.05 (6) (a) of the statutes is amended to read:

9 978.05 (6) (a) Institute, commence or appear in all civil actions or special  
10 proceedings under and perform the duties set forth for the district attorney under ss.  
11 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 103.50 (8), 103.92 (4), 109.09,  
12 343.305 (9) (a), 453.08, 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,  
13 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection  
14 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and  
15 938 as the judge may request and perform all appropriate duties and appear if the  
16 district attorney is designated in specific statutes, including matters within chs. 782,  
17 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority  
18 of the county board to designate, under s. 48.09 (5), that the corporation counsel  
19 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)  
20 or 938.09 (6), the district attorney as an appropriate person to represent the interests  
21 of the public under s. 48.14 or 938.14.

22 **SECTION 152. Effective dates.** This act takes effect on January 1, 2008, except  
23 as follows:

US: AMENDY POT IN W/1ST REVD.

INS Imk insert  
(p3ins/mlc)  
(END)

VZ  
2-20

VZ  
19-14

(11, 2005) UK 21-75



**BILL**

*JK  
21-15*

1 (1) The treatment of section 70.042 of the statutes takes effect on the day after  
2 publication.

3 (END)

*(1) PERSONAL PROPERTY TAXES (The) (generate catalog for this LRB + inserts)*

*3/31/04 take effect on January 1, 2004*

2005-2006 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB

.....

p3inslmk

lmk insert

SECTION 1. Effective date.

(1) ~~PERSONAL PROPERTY TAXES~~. The repeal of sections 20.835 (1) (e), 70.11 (39) and (39m), 70.111, 70.112 (1), (5), and (6), 70.13, 70.14, 70.15, 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34, 70.345, 70.35, 70.36, 70.47 (15), 70.53 (1) (a), 70.64 (3) (c), 70.65 (2) (a) 2., 70.68, 70.995 (12r), 71.91 (5m) (b), 74.11 (4), 74.11 (11) (b), 74.11 (12) (a) 1g., 74.11 (12) (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.13 (3), 74.25 (1) (b) 1., 74.30 (1) (i), 74.42, 74.47 (3) (e), 74.55, 76.69, 79.095, and 121.06 (4); the renumbering of sections 71.91 (5m) (a) and 74.11 (11) (a); the renumbering and amendment of section 74.87 (3) (a); the consolidation, renumbering, and amendment of sections 70.65 (2) (a) (intro.) and 1. and 74.25 (1) (b) (intro.) and 2.; the amendment of sections 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1., 33.01 (9) (am) 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 38.28 (2) (b) 2., 66.0235 (2) (b), 66.0235 (2c) (a) 2., 66.0435 (3) (c) 1. (intro.), 66.0435 (3) (c) 1. b., 66.0435 (3) (g), 66.0435 (9), 66.0517 (3) (b) 1., 66.1105 (2) (j), 67.101 (1) (b), 70.01, 70.05 (5) (a) 1., 70.05 (5) (a) 1m., 70.07 (6), 70.075 (6), 70.10, 70.11 (4m) (a), 70.11 (9), 70.11 (11), 70.11 (12) (b), 70.11 (13), 70.11 (15), 70.11 (26), 70.11 (31), 70.11 (32), 70.112 (4) (b), 70.17 (1), 70.174, 70.365, 70.40 (5), 70.41 (5), 70.42 (5), 70.421 (1), 70.421 (5), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.47 (14), 70.47 (16) (a), 70.48, 70.49 (2), 70.50, 70.52, 70.555, 70.65 (2) (b) (intro.), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a), 71.17 (2), 71.80 (1) (a), 73.03 (20), 73.06 (3), 74.05 (1), 74.09 (2), 74.11 (6) (a), 74.11 (10) (a), 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12 (7), 74.12 (8), 74.12 (9) (a), 74.12 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.13 (1) (b), 74.27, 74.30 (1m), 74.83, 76.025 (1), 76.03 (1), 76.07 (4g) (c) 1., 76.07 (4g) (c) 2., 76.125 (1), 76.48 (1r), 76.81, 77.04 (1), 77.54 (3) (b) 1., 77.84 (1), 79.03 (3) (b) 3., 79.03 (3) (b) 4. (intro.), 79.10 (1) (dm), 121.004 (6), 121.15 (4) (a), 121.90 (2) (intro.),

of the statutes

of the statutes

of the statutes

of the statutes

174.06 (5), 174.065 (3), 174.08 (1), 198.10 (1), 200.13 (2), 815.18 (3) (intro.), and  
★ 978.05 (6) (a) <sup>of the statutes</sup>; and the creation of sections 20.835 (1) (em) and 66.0435 (1) (hm) of the  
statutes take effect on January 1, 2009.

(END OF INSERT)

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

LRB-2922/P3dn  
PJK/JK/MES:wj:jjf

~~X~~ Imk

(date)

The new, revised instructions that resulted in LRB-2922/P1 did not mention the tiers, that is why that concept did not make it into the draft. To bring back the "tier" concept and its relationship to premiums, I included in this version of the draft much of the language that I had been working on for LRB-0950/P2 (which you did not receive) when we received those new, revised instructions.

This version of the draft does not include the further requirement for eligibility related to being subject to income tax requirements. Apparently, being subject to income tax requirements does not depend on residing in the state for any particular length of the year. Also, how would such a requirement affect children and very low-income persons? We need to discuss this with Marc Shovers.

This version of the draft does not include the repeal of HIRSP or various other changes that will have to be made to the statutes to make the rest of the statutes consistent with the concept in this draft, such as changes to the state's health plan. All of those changes will be made once the basic concept is finalized.

You requested that the corporation be authorized to borrow money and that the borrowing be tax-exempt. The corporation may borrow money without being authorized to. See s. 181.0302 (7). Why would the corporation be taxed on money that it borrows?

The draft also contains embedded NOTES for you to review.

Pamela J. Kahler  
Senior Legislative Attorney  
Phone: (608) 266-2682  
E-mail: pam.kahler@legis.state.wi.us

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

LRB-2922/P3dn  
PJK:lmk:rs

January 4, 2006

The new, revised instructions that resulted in LRB-2922/P1 did not mention the tiers, that is why that concept did not make it into the draft. To bring back the "tier" concept and its relationship to premiums, I included in this version of the draft much of the language that I had been working on for LRB-0950/P2 (which you did not receive) when we received those new, revised instructions.

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The draft also contains embedded NOTES for you to review.

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