



State of Wisconsin  
2005 - 2006 LEGISLATURE

Wmison  
LRB-2922/P4  
PJK/JK/RAC/MES:lk&wjrs  
lmk

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Fri, please

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1 AN ACT *to repeal* 13.94 (1) (p), 15.165 (5), 20.515 (1) (s), 20.515 (1) (ut), 20.515  
2 (2), 20.835 (1) (e), 20.928 (1m), 40.02 (25) (b) 1., 40.02 (25) (b) 1m., 40.02 (25) (b)  
3 2., 40.02 (25) (b) 2g., 40.02 (25) (b) 5., 40.02 (25) (b) 8., 40.02 (25) (b) 9., 40.02  
4 (25) (b) 10., 40.03 (2) (it), 40.03 (6) (j), 40.04 (2) (e), 40.05 (4) (ad), 40.05 (4) (ag),  
5 40.05 (4) (ar), 40.05 (4) (c), 40.05 (4g), 40.52, subchapter X of chapter 40  
6 [precedes 40.98], 49.665 (5) (c), 70.11 (39) and (39m), 70.111, 70.112 (1), (5) and  
7 (6), 70.13, 70.14, 70.15, 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34,  
8 70.345, 70.35, 70.36, 70.47 (15), 70.53 (1) (a), 70.64 (3) (c), 70.65 (2) (a) 2., 70.68,  
9 70.995 (12r), 71.91 (5m) (b), 74.11 (4), 74.11 (11) (b), 74.11 (12) (a) 1g., 74.11 (12)  
10 (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.13 (3), 74.25 (1) (b) 1., 74.30  
11 (1) (i), 74.42, 74.47 (3) (e), 74.55, 76.69, 79.095, 111.91 (2) (n), 111.91 (2) (o),  
12 111.91 (2) (p), 111.91 (2) (q), 111.91 (2) (r) and 121.06 (4); *to renumber* 71.91  
13 (5m) (a) and 74.11 (11) (a); *to renumber and amend* 71.27 (1), 71.27 (2), 71.46  
14 (1), 71.46 (2) and 74.87 (3) (a); *to consolidate, renumber and amend* 70.65  
15 (2) (a) (intro.) and 1. and 74.25 (1) (b) (intro.) and 2.; *to amend* 17.14 (1) (g),

1 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1., 33.01 (9) (am) 2., 33.01 (9)  
2 (ar) 1., 33.01 (9) (b) 1., 38.28 (2) (b) 2., 40.01 (2), 40.02 (10), 40.02 (25) (b) (intro.),  
3 40.02 (25) (b) 3., 40.02 (25) (b) 6g., 40.02 (25) (b) 6m. (intro.), 40.02 (25) (b) 11.,  
4 40.02 (37), 40.04 (2) (a), 40.05 (4) (b), 40.05 (4) (be), 40.22 (4), 49.665 (5) (ag),  
5 66.0235 (2) (b), 66.0235 (2c) (a) 2., 66.0435 (3) (c) 1. (intro.), 66.0435 (3) (c) 1. b.,  
6 66.0435 (3) (g), 66.0435 (9), 66.0517 (3) (b) 1., 66.1105 (2) (j), 67.101 (1) (b), 70.01,  
7 70.05 (5) (a) 1., 70.05 (5) (a) 1m., 70.07 (6), 70.075 (6), 70.10, 70.11 (4m) (a), 70.11  
8 (9), 70.11 (11), 70.11 (12) (b), 70.11 (13), 70.11 (15), 70.11 (26), 70.11 (31), 70.11  
9 (32), 70.112 (4) (b), 70.17 (1), 70.174, 70.365, 70.40 (5), 70.41 (5), 70.42 (5),  
10 70.421 (1), 70.421 (5), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.47 (14), 70.47 (16)  
11 (a), 70.48, 70.49 (2), 70.50, 70.52, 70.555, 70.65 (2) (b) (intro.), 70.73 (1) (b), 70.73  
12 (1) (c), 70.73 (1) (d), 70.84, 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b)  
13 1., 70.995 (12) (a), 71.07 (9e) (af) (intro.), 71.17 (2), 71.23 (2), 71.35, 71.46 (3),  
14 71.80 (1) (a), 73.03 (20), 73.06 (3), 74.05 (1), 74.09 (2), 74.11 (6) (a), 74.11 (10)  
15 (a), 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12 (7), 74.12 (8), 74.12 (9) (a), 74.12  
16 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.13 (1) (b), 74.27, 74.30 (1m),  
17 74.83, 76.025 (1), 76.03 (1), 76.07 (4g) (c) 1., 76.07 (4g) (c) 2., 76.125 (1), 76.48  
18 (1r), 76.81, 77.04 (1), 77.54 (3) (b) 1., 77.84 (1), 79.03 (3) (b) 3., 79.03 (3) (b) 4.  
19 (intro.), 79.10 (1) (dm), 111.70 (1) (dm), 121.004 (6), 121.15 (4) (a), 121.90 (2)  
20 (intro.), 174.06 (5), 174.065 (3), 174.08 (1), 198.10 (1), 200.13 (2), 635.12,  
21 753.075 (3) (b), 815.18 (3) (intro.) and 978.05 (6) (a); **to repeal and recreate**  
22 40.02 (26) (intro.), 40.02 (28), 40.05 (4) (a) and 40.51; **to create** 13.94 (1s) (c) 5.,  
23 20.566 (2) (s), 20.855 (8m), 25.17 (1) (gd), 25.775, 25.835 (1) (em), 66.0435 (1)  
24 (hm), 71.07 (9e) (aj), 71.23 (4), 71.27 (1) (a) to (h), 71.27 (2) (a) to (h), 71.405,  
25 71.43 (3), 71.46 (1) (a) to (h), 71.46 (2) (a) to (h), 71.83 (1) (ce), subchapter XVI

1 of chapter 71 [precedes 71.98], 79.096, 111.91 (2) (pm), 149.12 (2) (g) 7. and  
 2 chapter 260 of the statutes; and *to affect* 1999 Wisconsin Act 9, section 9415  
 3 (1g) and 1999 Wisconsin Act 65, section 36 (2); **relating to:** creating the Private  
 4 Health Insurance Purchasing Corporation of Wisconsin, establishing a health  
 5 insurance purchasing arrangement through the use of private accounts for all  
 6 state residents, ~~expanding and increasing the earned income tax credit,~~  
 7 ~~repealing the personal property tax and corporate income and franchise taxes,~~  
 8 adopting federal law as it relates to health savings accounts for state income  
 9 and franchise tax purposes, making appropriations, and providing a penalty.

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

~~This is a preliminary draft. An analysis will be provided in a later version.~~

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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

Insert A

ins  
analysis  
line  
space

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

10

~~SECTION 1. 13.94 (1) (p) of the statutes is repealed.~~

11

SECTION 2. 13.94 (1s) (c) 5. of the statutes is created to read:

12

13.94 (1s) (c) 5. The Private Health Insurance Purchasing Corporation of

13

Wisconsin for the cost of the audits under s. 260.05 (4).

14

~~SECTION 3. 15.165 (5) of the statutes is repealed.~~

15

SECTION 4. 17.14 (1) (g) of the statutes is amended to read:

16

17.14 (1) (g) Failure to use the "Wisconsin Property Assessment Manual"

17

provided under s. 73.03 (2a) and as required by s. 70.32 (1) and 70.34. The

18

certification of any assessor removed under this paragraph may for sufficient reason

1 be reinstated by the secretary of revenue after one year upon formal application for  
2 reinstatement.

3 SECTION 5. 20.515 (1) (s) of the statutes is repealed. ✓

4 SECTION 6. 20.515 (1) (ut) of the statutes is repealed. ✓

5 SECTION 7. 20.515 (2) of the statutes is repealed. ✓

6 SECTION 8. 20.566 (2) (s) of the statutes is created to read: ✓

7 20.566 (2) (s) *Private health insurance purchasing corporation assessment*  
8 *administration.* From the health insurance purchasing trust fund, a sum sufficient  
9 equal to no more than one and one-half percent of all moneys collected under s.  
10 260.50 (4) for the administration and collection of the assessments under s. 260.50.

11 SECTION 9. 20.835 (1) (e) of the statutes is repealed. ✓

12 SECTION 10. 20.855 (8m) of the statutes is created to read:

13 20.855 (8m) PRIVATE HEALTH INSURANCE PURCHASING CORPORATION OF  
14 WISCONSIN. (r) *Health insurance purchasing accounts and administration.* After  
15 deducting the amounts appropriated for the state's share of benefits and  
16 administrative costs under the Medical Assistance program that are attributable to  
17 the low-income families category, as determined under 2005 Wisconsin Act .... (this  
18 <sup>Arx on pg. 20</sup> act), section 232 (1) (b), <sup>arx</sup> <sup>ar z</sup> <sup>ar y</sup> the amounts appropriated for the state's share of benefits and  
19 administrative costs under the Badger Care health care program under s. 49.665,  
20 and the amount appropriated under s. 20.566 (2) (s), the balance of the moneys paid  
21 into the health insurance purchasing trust fund to be paid to the Private Health  
22 Insurance Purchasing Corporation of Wisconsin for establishing, funding, and  
23 managing, and assisting individuals with the use of, the health insurance  
24 purchasing accounts established under ch. 260. ✓

25 SECTION 11. 20.928 (1m) of the statutes is repealed. ✓

1 SECTION 12. 25.17 (1) (gd) of the statutes is created to read:  
2 25.17 (1) (gd) Health insurance purchasing trust fund (s. 25.775);

3 SECTION 13. 25.775 of the statutes is created to read:

4 25.775 Health insurance purchasing trust fund. There is established a  
5 separate, nonlapsible trust fund designated as the health insurance purchasing  
6 trust fund, consisting of all moneys ~~collected under s. 260.50.~~ → insert 5-6

7 SECTION 14. 25.835 (1) (em) of the statutes is created to read:  
8 25.835 (1) (em) State aid; personal property. Beginning in 2009, a sum  
9 sufficient to make the state aid payments under s. 79.096.

10 SECTION 15. 26.03 (1m) (b) (intro.) of the statutes is amended to read:  
11 26.03 (1m) (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting  
12 raw forest products on public lands, as defined in s. 70.13 (7) that are owned by the  
13 United States, this state, or any political subdivision of this state, to a person  
14 harvesting raw forest products for fuel wood for his or her home consumption, to a  
15 person harvesting for the purpose of clearing the land for agricultural use or to a  
16 person harvesting from the person's own land, any of the following:

17 SECTION 16. 33.01 (9) (a) of the statutes is amended to read:  
18 33.01 (9) (a) For the purpose of receiving notice under this chapter, a person  
19 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)  
20 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of  
21 the previous year.

22 SECTION 17. 33.01 (9) (am) 1. of the statutes is amended to read:  
23 33.01 (9) (am) 1. A person whose name appears as an owner of real property  
24 on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before  
25 the 3rd Monday in December of the previous year.

**SECTION 18**

1           **SECTION 18.** 33.01 (9) (am) 2. of the statutes is amended to read:

2           33.01 (9) (am) 2. The spouse of a person whose name appears as an owner of  
3 real property on the tax roll under s. 70.65 (2) (a) ~~1~~, that was delivered under s. 74.03  
4 on or before the 3rd Monday in December of the previous year if the spouse is referred  
5 to on that tax roll.

6           **SECTION 19.** 33.01 (9) (ar) 1. of the statutes is amended to read:

7           33.01 (9) (ar) 1. The person's name appears as an owner of real property on the  
8 tax roll under s. 70.65 (2) (a) ~~1~~, that was delivered under s. 74.03 on or before the 3rd  
9 Monday in December of the previous year.

10           **SECTION 20.** 33.01 (9) (b) 1. of the statutes is amended to read:

11           33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax  
12 roll under s. 70.65 (2) (a) ~~1~~, that was delivered under s. 74.03 on or before the 3rd  
13 Monday in December of the previous year; or

14           **SECTION 21.** 38.28 (2) (b) 2. of the statutes is amended to read:

15           38.28 (2) (b) 2. The most current equalized values certified by the department  
16 of revenue shall be used in aid determinations. ~~Equalized values shall include the~~  
17 ~~full value of property that is exempt under s. 70.11 (39) and (39m) as determined~~  
18 ~~under s. 79.095 (3).~~

19           **SECTION 22.** 40.01 (2) of the statutes is amended to read:

20           40.01 (2) PURPOSE. The public employee trust fund is a public trust and shall  
21 be managed, administered, invested and otherwise dealt with solely for the purpose  
22 of ensuring the fulfillment at the lowest possible cost of the benefit commitments to  
23 participants, as set forth in this chapter, and shall not be used for any other purpose.  
24 Revenues collected for and balances in the accounts of a specific benefit plan shall  
25 be used only for the purposes of that benefit plan, including amounts allocated under

1 s. 20.515 (1) (um) ~~or (ut)~~ or 40.04 (2), and shall not be used for the purposes of any  
2 other benefit plan. Each member of the employee trust funds board shall be a trustee  
3 of the fund and the fund shall be administered by the department of employee trust  
4 funds. All statutes relating to the fund shall be construed liberally in furtherance  
5 of the purposes set forth in this section.

6 **SECTION 23.** 40.02 (10) of the statutes is amended to read:

7 40.02 (10) “Benefit plan” includes the Wisconsin retirement system,  
8 employee-funded reimbursement account plan, deferred compensation plan,  
9 OASDHI, group health insurance under s. 40.51, group income continuation  
10 insurance, group life insurance, or any other insurance plan established under this  
11 chapter, regardless of whether each type of insurance is provided through one or  
12 multiple contracts or provides different levels of benefits to different employees.

13 **SECTION 24.** 40.02 (25) (b) (intro.) of the statutes is amended to read:

14 40.02 (25) (b) (intro.) For the purpose of group health insurance coverage under  
15 s. 40.51:

16 **SECTION 25.** 40.02 (25) (b) 1. of the statutes is repealed.

17 **SECTION 26.** 40.02 (25) (b) 1m. of the statutes is repealed.

18 **SECTION 27.** 40.02 (25) (b) 2. of the statutes is repealed.

19 **SECTION 28.** 40.02 (25) (b) 2g. of the statutes is repealed.

20 **SECTION 29.** 40.02 (25) (b) 3. of the statutes is amended to read:

21 40.02 (25) (b) 3. The surviving spouse of an employee, or of a retired employee,  
22 who is currently covered by health insurance at the time of death of the employee or  
23 retired employee. The spouse shall have the same right to health insurance coverage  
24 under any health care coverage plan under s. 40.51 as the deceased employee or

1 retired employee, but without state contribution, under rules promulgated by the  
2 secretary.

3 **SECTION 30.** 40.02 (25) (b) 5. of the statutes is repealed.

4 **SECTION 31.** 40.02 (25) (b) 6g. of the statutes is amended to read:

5 40.02 (25) (b) 6g. Any state constitutional officer, member or officer of the  
6 legislature, head of a state department or state agency who is appointed by the  
7 governor with senate confirmation, or head of a legislative service agency, as defined  
8 in s. 13.90 (1m) (a), who terminates all creditable service on or after January 1, 1992,  
9 who is eligible for and has applied for a retirement annuity or a lump sum payment  
10 under s. 40.25 (1), who, if eligible, is receiving medicare coverage under both part A  
11 and part B of Title XVIII of the federal social security act, 42 USC 1395 to 1395zz,  
12 and who has acted under s. 40.51 (10m) to elect group health insurance coverage.

13 **SECTION 32.** 40.02 (25) (b) 6m. (intro.) of the statutes is amended to read:

14 40.02 (25) (b) 6m. (intro.) Beginning on the date specified by the department,  
15 but not earlier than March 20, 1992, and not later than July 1, 1992, any of the  
16 following persons who, if eligible, is receiving medicare coverage under both part A  
17 and part B of Title XVIII of the federal social security act, 42 USC 1395 to 1395zz,  
18 and who has acted under s. 40.51 (16) to elect group health insurance coverage:

19 **SECTION 33.** 40.02 (25) (b) 8. of the statutes is repealed.

20 **SECTION 34.** 40.02 (25) (b) 9. of the statutes is repealed.

21 **SECTION 35.** 40.02 (25) (b) 10. of the statutes is repealed.

22 **SECTION 36.** 40.02 (25) (b) 11. of the statutes is amended to read:

23 40.02 (25) (b) 11. Beginning on July 1, 1988, any retired public employee, other  
24 than a retired employee of the state, who is receiving an annuity under the Wisconsin  
25 retirement system, or any dependent of such an employee, as provided in the health



1 insurance contract, who is receiving a continuation of the employee's annuity, and,  
2 if eligible, is receiving medicare coverage under both part A and part B of Title XVIII  
3 of the federal social security act, 42 USC 1395 to 1395zz, and who has acted under  
4 s. 40.51 (10) to elect group health insurance coverage.

5 **SECTION 37.** 40.02 (26) (intro.) of the statutes is repealed and recreated to read:

6 40.02 (26) (intro.) "Employee" means any person who receives earnings as  
7 payment for personal services rendered for the benefit of any employer, including  
8 officers of the employer. An employee is considered to have separated from the  
9 service of an employer at the end of the day on which the employee last performed  
10 services for the employer, or, if later, the day on which the employee-employer  
11 relationship is terminated because of the expiration or termination of leave without  
12 pay, sick leave, vacation, or other leave of absence. A person shall not be considered  
13 an employee if a person:

14 **SECTION 38.** 40.02 (28) of the statutes, as affected by 1999 Wisconsin Act 65,  
15 is repealed and recreated to read:

16 40.02 (28) "Employer" means the state, including each state agency, any  
17 county, city, village, town, school district, other governmental unit or  
18 instrumentality of 2 or more units of government now existing or hereafter created  
19 within the state, any federated public library system established under s. 43.19  
20 whose territory lies within a single county with a population of 500,000 or more, a  
21 local exposition district created under subch. II of ch. 229, and a family care district  
22 created under s. 46.2895, except as provided in s. 40.61 (3). "Employer" does not  
23 include a local cultural arts district created under subch. V of ch. 229. Each employer  
24 shall be a separate legal jurisdiction for OASDHI purposes.

25 **SECTION 39.** 40.02 (37) of the statutes is amended to read:

1           40.02 (37) “Health insurance” means contractual arrangements which may  
2 include, but are not limited to, indemnity or service benefits, or prepaid  
3 comprehensive health care plans, which will provide full or partial payment of the  
4 financial expense incurred by eligible employees under sub. (25) (b) and dependents  
5 as the result of injury, illness or preventive medical procedures. The plans may  
6 include hospitalization, surgical and medical care, as well as ancillary items or  
7 services as determined by the group insurance board. The plans may include the  
8 type of coverage normally referred to as “major medical” insurance.

9           **SECTION 40.** 40.03 (2) (it) of the statutes is repealed.

10          **SECTION 41.** 40.03 (6) (j) of the statutes is repealed.

11          **SECTION 42.** 40.04 (2) (a) of the statutes is amended to read:

12          40.04 (2) (a) An administrative account shall be maintained within the fund  
13 from which administrative costs of the department shall be paid, except charges for  
14 services performed by the investment board, and costs of medical and vocational  
15 evaluations used in determinations of eligibility for benefits under ss. 40.61, 40.63  
16 and 40.65 and costs of contracting for insurance data collection and analysis services  
17 under s. 40.03 (6) (j).

18          **SECTION 43.** 40.04 (2) (e) of the statutes is repealed.

19          **SECTION 44.** 40.05 (4) (a) of the statutes is repealed and recreated to read:

20          40.05 (4) (a) For health insurance coverage under s. 40.51, each eligible  
21 employee, as defined in s. 40.02 (25) (b), shall contribute the balance of any required  
22 premium amounts after applying any required employer contributions.

23          **SECTION 45.** 40.05 (4) (ad) of the statutes is repealed.

24          **SECTION 46.** 40.05 (4) (ag) of the statutes is repealed.

25          **SECTION 47.** 40.05 (4) (ar) of the statutes is repealed.

1           **SECTION 48.** 40.05 (4) (b) of the statutes is amended to read:

2           40.05 (4) (b) Except as provided under pars. (bc) and (bp), accumulated unused  
3 sick leave under ss. 13.121 (4), 36.30, 230.35 (2), 233.10, and 757.02 (5) and subch.  
4 I or V of ch. 111 of any eligible employee shall, at the time of death, upon qualifying  
5 for an immediate annuity or for a lump sum payment under s. 40.25 (1) or upon  
6 termination of creditable service and qualifying as an eligible employee under s.  
7 40.02 (25) (b) 6. ~~or 10.~~, be converted, at the employee's highest basic pay rate he or  
8 she received while employed by the state, to credits for payment of health insurance  
9 premiums on behalf of the employee or the employee's surviving insured dependents.  
10 Any supplemental compensation that is paid to a state employee who is classified  
11 under the state classified civil service as a teacher, teacher supervisor, or education  
12 director for the employee's completion of educational courses that have been  
13 approved by the employee's employer is considered as part of the employee's basic  
14 pay for purposes of this paragraph. The full premium for any eligible employee who  
15 is insured at the time of retirement, or for the surviving insured dependents of an  
16 eligible employee who is deceased, shall be deducted from the credits until the credits  
17 are exhausted and paid from the account under s. 40.04 (10), and then deducted from  
18 annuity payments, if the annuity is sufficient. The department shall provide for the  
19 direct payment of premiums by the insured to the insurer if the premium to be  
20 withheld exceeds the annuity payment. Upon conversion of an employee's unused  
21 sick leave to credits under this paragraph or par. (bf), the employee or, if the employee  
22 is deceased, the employee's surviving insured dependents may initiate deductions  
23 from those credits or may elect to delay initiation of deductions from those credits,  
24 but only if the employee or surviving insured dependents are covered by a  
25 comparable health insurance plan or policy during the period beginning on the date

**SECTION 48**

1 of the conversion and ending on the date on which the employee or surviving insured  
2 dependents later elect to initiate deductions from those credits. If an employee or an  
3 employee's surviving insured dependents elect to delay initiation of deductions from  
4 those credits, an employee or the employee's surviving insured dependents may only  
5 later elect to initiate deductions from those credits during the annual enrollment  
6 period under par. (be). ~~A health insurance plan or policy is considered comparable  
7 if it provides hospital and medical benefits that are substantially equivalent to the  
8 standard health insurance plan established under s. 40.52 (1).~~

9 **SECTION 49.** 40.05 (4) (be) of the statutes is amended to read:

10 40.05 (4) (be) The department shall establish an annual enrollment period  
11 during which an employee or, if the employee is deceased, an employee's surviving  
12 insured dependents may elect to initiate or delay continuation of deductions from the  
13 employee's sick leave credits under par. (b). An employee or surviving insured  
14 dependent may elect to continue or delay continuation of such deductions any  
15 number of times. If an employee or surviving insured dependent has initiated the  
16 deductions but later elects to delay continuation of the deductions, the employee or  
17 surviving insured dependent must be covered by a comparable health insurance plan  
18 or policy during the period beginning on the date on which the employee or surviving  
19 insured dependent delays continuation of the deductions and ending on the date on  
20 which the employee or surviving insured dependent later elects to continue the  
21 deductions. ~~A health insurance plan or policy is considered comparable if it provides  
22 hospital and medical benefits that are substantially equivalent to the standard  
23 health insurance plan established under s. 40.52 (1).~~

24 **SECTION 50.** 40.05 (4) (c) of the statutes is repealed.

1           **SECTION 51.** 40.05 (4g) of the statutes, as affected by 2005 Wisconsin Act 22,  
2 is repealed.

3           **SECTION 52.** 40.22 (4) of the statutes is amended to read:

4           40.22 (4) For purposes of s. 40.02 (25), a person who is employed by a state  
5 agency shall be deemed to have become a state employee on the date the person  
6 becomes a participating state employee. ~~No participating employee may be included~~  
7 ~~under s. 40.52 (3).~~

8           **SECTION 53.** 40.51 of the statutes is repealed and recreated to read:

9           **40.51 Health care coverage.** (1) The group insurance board shall offer to  
10 all eligible employees, as defined in s. 40.02 (25) (b), health insurance coverage under  
11 plans determined by the group insurance board.

12           (2) The procedures and provisions pertaining to enrollment, premium  
13 transmitted, and coverage of eligible employees for health care benefits under sub.  
14 (1) shall be established by contract or rule.

15           **SECTION 54.** 40.52 of the statutes is repealed.

16           **SECTION 55.** Subchapter X of chapter 40 [precedes 40.98] of the statutes is  
17 repealed.

18           **SECTION 56.** 49.665 (5) (ag) of the statutes, as affected by 2005 Wisconsin Act  
19 25, is amended to read:

20           49.665 (5) (ag) Except as provided in pars. (am), (b), and (bm), a family, a child  
21 who does not reside with his or her parent, ~~or the mother of an unborn child,~~ who  
22 receives health care coverage under this section shall pay a percentage of the cost of  
23 that coverage in accordance with a schedule established by the department by rule.  
24 The department may not establish or implement a schedule that requires a  
25 contribution, including the amounts required under par. (am), of more than 5% of the

Insert 13-18

1 ~~child's income of the family, child, or applicable persons specified in sub. (4) (ap) 1.~~  
2 towards the cost of the health care coverage provided under this section.

3 **SECTION 57.** 49.665 (5) (c) of the statutes, as affected by 2005 Wisconsin Act 25,  
4 is repealed.

\*\*\*NOTE: The two provisions above address your request related to BadgerCare.  
Is this what you want?

5 **SECTION 58.** ~~66.0235 (2) (b) of the statutes is amended to read:~~

6 ~~66.0235 (2) (b) When the transfer of territory from one local governmental unit~~  
7 ~~to another results from the incorporation of a new city or village, the proportion of~~  
8 ~~the assets and liabilities assigned to the new city or village shall be based on the~~  
9 ~~average assessed valuation for the preceding 5 years of the property transferred in~~  
10 ~~proportion to the average assessed valuation for the preceding 5 years of all the~~  
11 ~~taxable property of the entire local governmental unit from which the territory is~~  
12 ~~taken, according to the assessment rolls of the local governmental unit for those~~  
13 ~~years. The certification by the clerk of the local governmental unit from which~~  
14 ~~territory was transferred because of the incorporation shall include the assessed~~  
15 ~~value of the real and personal property within the territory transferred for each of~~  
16 ~~the last 5 years. The preceding 5 years shall include the assessment rolls for the 5~~  
17 ~~calendar years prior to the incorporation.~~

18 **SECTION 59.** 66.0235 (2c) (a) 2. of the statutes is amended to read:

19 66.0235 (2c) (a) 2. The clerk of any school district to which territory is  
20 transferred, within 30 days of the effective date of the transfer, shall certify to the  
21 clerk of the local governmental unit from which the territory was transferred a metes  
22 and bounds description of the land area involved. Upon receipt of the description the  
23 clerk of the local governmental unit from which the territory was transferred shall

1 certify to the department of revenue the latest assessed value of the real and personal  
2 property located within the transferred territory, file one copy of the certification  
3 with the school district clerk and one copy with the department of public instruction  
4 and make any further reports as needed by the department of revenue in the  
5 performance of duties required by law.

6 **SECTION 60.** 66.0435 (1) (hm) of the statutes is created to read:

7 66.0435 (1) (hm) “Recreational mobile home” means a mobile home that is no  
8 larger than 400 square feet and that is used primarily as temporary living quarters  
9 for recreational, camping, travel, or seasonal purposes.

10 **SECTION 61.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

11 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and  
12 (b), each licensing authority shall collect from each mobile home occupying space or  
13 lots in a park in the licensing authority; except from mobile homes that constitute  
14 improvements to real property under s. 70.043 (1) and from recreational mobile  
15 homes, recreational mobile homes, and camping trailers as defined in s. 70.111 (19),  
16 s. 340.01 (6m); a monthly parking permit fee computed as follows:

17 **SECTION 62.** 66.0435 (3) (c) 1. b. of the statutes is amended to read:

18 66.0435 (3) (c) 1. b. The fair market value, determined under subd. 1. a., minus  
19 the tax-exempt household furnishings thus established, shall be equated to the  
20 general level of assessment for the prior year on other real and personal property in  
21 the district.

22 **SECTION 63.** 66.0435 (3) (g) of the statutes is amended to read:

23 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall  
24 be treated as a default in payment of personal property tax and is subject to all  
25 procedures and penalties applicable under chs. 70 and 74.

1           **SECTION 64.** 66.0435 (9) of the statutes is amended to read:

2           **66.0435 (9) MUNICIPALITIES; PARKING FEES ON MOBILE HOMES.** A licensing  
3 authority may assess parking fees at the rates under this section on recreational  
4 mobile homes, as defined in s. 70.111 (19) except mobile homes which are located in  
5 campgrounds licensed under s. 254.47 and mobile homes which are located on land  
6 where the principal residence of the owner of the mobile home is located, regardless  
7 of whether the mobile home is occupied during all or part of any calendar year.

8           **SECTION 65.** 66.0517 (3) (b) 1. of the statutes is amended to read:

9           **66.0517 (3) (b) 1.** Except as provided in sub. (2) (b), a weed commissioner shall  
10 receive compensation for the destruction of noxious weeds as determined by the town  
11 board, village board, or city council upon presenting to the proper treasurer the  
12 account for noxious weed destruction, verified by oath and approved by the  
13 appointing officer. The account shall specify by separate items the amount  
14 chargeable to each piece of land, describing the land, and shall, after being paid by  
15 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the  
16 amount chargeable to each tract of land in the next tax roll in a column headed "For  
17 the Destruction of Weeds", as a tax on the lands upon which the weeds were  
18 destroyed. The tax shall be collected under ch. 74, except in case of lands which are  
19 exempt from taxation, railroad lands, or other lands for which taxes are not collected  
20 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax  
21 under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case  
22 of railroad lands or other lands for which taxes are not collected under ch. 74, the  
23 amount chargeable against these lands shall be certified by the town, village, or city  
24 clerk to the secretary of administration who shall add the amount designated to the  
25 sum due from the company owning, occupying, or controlling the lands specified. The



1 secretary of administration shall collect the amount chargeable as prescribed in  
2 subch. I of ch. 76 and return the amount collected to the town, city, or village from  
3 which the certification was received.

4 **SECTION 66.** 66.1105 (2) (j) of the statutes is amended to read:

5 66.1105 (2) (j) "Tax incremental base" means the aggregate value, as equalized  
6 by the department of revenue, of all taxable property located within a tax  
7 incremental district on the date as of which the district is created, determined as  
8 provided in sub. (5) (b). The base of districts created before October 1, 1980, does not  
9 include the value of ~~property exempted under s. 70.111 (17) merchants'~~  
10 stock-in-trade, manufacturers' materials and finished products, and livestock.

11 **SECTION 67.** 67.101 (1) (b) of the statutes is amended to read:

12 67.101 (1) (b) Beginning on January 1, 1973, except interest which is received  
13 by the city as a part of the aggregate amounts from the sale of capital assets,  
14 one-third of all interest money received by the city treasury on any invested city  
15 funds and one-third of all interest received by the city treasury on any other funds  
16 to the interest of which the city is entitled ~~including one-third of all interest received~~  
17 ~~on delinquent personal property taxes.~~

18 **SECTION 68.** 70.01 of the statutes is amended to read:

19 **70.01 General Real property taxes; upon whom levied.** Taxes shall be  
20 levied, under this chapter, upon all general real property in this state except property  
21 that is exempt from taxation. Real estate taxes ~~and personal property taxes~~ are  
22 deemed to be levied when the tax roll in which they are included has been delivered  
23 to the local treasurer under s. 74.03. When so levied such taxes are a lien upon the  
24 property against which they are charged. That lien is superior to all other liens,  
25 except a lien under s. 292.31 (8) (i) or 292.81, and is effective as of January 1 in the

1 year when the taxes are levied. Liens of special assessments of benefits for local  
2 improvements shall be in force as provided by the charter or general laws applicable  
3 to the cities that make the special assessments. In this chapter, unless the context  
4 requires otherwise, references to “this chapter” do not include ss. 70.37 to 70.395.

5 **SECTION 69.** 70.05 (5) (a) 1. of the statutes is amended to read:

6 70.05 (5) (a) 1. “Assessed value” means with respect to each taxation district  
7 the total values established under ss. ~~s. 70.32 and 70.34~~, but excluding  
8 manufacturing property subject to assessment under s. 70.995.

9 **SECTION 70.** 70.05 (5) (a) 1m. of the statutes is amended to read:

10 70.05 (5) (a) 1m. “Class of property” means residential under s. 70.32 (2) (a) 1.;  
11 commercial under s. 70.32 (2) (a) 2.; ~~personal property~~; or the sum of undeveloped  
12 under s. 70.32 (2) (a) 5., agricultural forest under s. 70.32 (2) (a) 5m., productive  
13 forest land under s. 70.32 (2) (a) 6., and other under s. 70.32 (2) (a) 7.

14 **SECTION 71.** 70.07 (6) of the statutes, as affected by 2005 Wisconsin Act 49, is  
15 amended to read:

16 70.07 (6) The board of assessors shall remain in session until all corrections  
17 and changes have been made, including all those resulting from investigations by  
18 committees of objections to valuations filed with the commissioner of assessments  
19 as provided in this subsection, after which the commissioner of assessments shall  
20 prepare the assessment rolls as corrected by the board of assessors and submit them  
21 to the board of review not later than the 2nd Monday in October. The person  
22 assessed, having been notified of the determination of the board of assessors as  
23 required in sub. (4), shall be deemed to have accepted the determination unless the  
24 person notifies the commissioner of assessments in writing, within 15 days from the  
25 date that the notice of determination was issued under sub. (4), of the desire to

1 present testimony before the board of review. After the board of review has met, the  
2 commissioner of assessments may appoint committees of the board of assessors to  
3 investigate any objections to the amount or valuation of any real or personal property  
4 which have been filed with the commissioner of assessments. The committees may  
5 at the direction of the commissioner of assessments report their investigation and  
6 recommendations to the board of review and any member of any such committee  
7 shall be a competent witness in any hearing before the board of review.

8 **SECTION 72.** 70.075 (6) of the statutes, as affected by 2005 Wisconsin Act 49,  
9 is amended to read:

10 70.075 (6) The board of assessors shall remain in session until all corrections  
11 and changes have been made, including all those resulting from investigations by  
12 committees of objections to valuations filed with the city assessor as provided in this  
13 section, after which the city assessor shall prepare the assessment rolls as corrected  
14 by the board of assessors and submit them to the board of review not later than the  
15 last Monday in July. A person assessed who has been notified of the determination  
16 of the board of assessors as required in sub. (4) is deemed to have accepted such  
17 determination unless the person notifies the city assessor in writing, within 15 days  
18 from the date that the notice of determination was issued under sub. (4), of a desire  
19 to present testimony before the board of review. After the board of review meets, the  
20 city assessor may appoint committees of the board of assessors to investigate any  
21 objections to the amount or valuation of any real or personal property which are  
22 referred to the city assessor by the board of review. The committees so appointed may  
23 at the city assessor's direction report their investigation and recommendations to the  
24 board of review and any member of any such committee shall be a competent witness  
25 in any hearing before the board of review.

1           **SECTION 73.** 70.10 of the statutes is amended to read:

2           **70.10 Assessment, when made, exemption.** The assessor shall assess all  
3 real ~~and personal~~ property as of the close of January 1 of each year. Except in cities  
4 of the 1st class and 2nd class cities that have a board of assessors under s. 70.075,  
5 the assessment shall be finally completed before the first Monday in April. All real  
6 property conveyed by condemnation or in any other manner to the state, any county,  
7 city, village or town by gift, purchase, tax deed or power of eminent domain before  
8 January 2 in such year shall not be included in the assessment. Assessment of  
9 manufacturing property subject to s. 70.995 shall be made according to that section.

10           **SECTION 74.** 70.11 (4m) (a) of the statutes is amended to read:

11           **70.11 (4m) (a)** Real property owned and used ~~and personal property used~~  
12 exclusively for the purposes of any hospital of 10 beds or more devoted primarily to  
13 the diagnosis, treatment or care of the sick, injured, or disabled, which hospital is  
14 owned and operated by a corporation, voluntary association, foundation or trust,  
15 except an organization that is organized under s. 185.981 or ch. 611, 613 or 614 and  
16 that offers a health maintenance organization as defined in s. 609.01 (2) or a limited  
17 service health organization as defined in s. 609.01 (3) or an organization that is  
18 issued a certificate of authority under ch. 618 and that offers a health maintenance  
19 organization or a limited service health organization, no part of the net earnings of  
20 which inures to the benefit of any shareholder, member, director or officer, and which  
21 hospital is not operated principally for the benefit of or principally as an adjunct of  
22 the private practice of a doctor or group of doctors. This exemption does not apply  
23 to property used for commercial purposes, as a health and fitness center or as a  
24 doctor's office. The exemption for residential property shall be limited to dormitories

1 of 12 or more units which house student nurses enrolled in a state accredited school  
2 of nursing affiliated with the hospital.

3 **SECTION 75.** 70.11 (9) of the statutes, as affected by 2005 Wisconsin Act 22, is  
4 amended to read:

5 70.11 (9) MEMORIALS. All memorial halls and the real estate upon which the  
6 same are located, owned and occupied by any organization of United States war  
7 veterans organized pursuant to act of congress and domesticated in this state  
8 pursuant to the laws of this state, containing permanent memorial tablets with the  
9 names of former residents of any given town, village, city or county who lost their  
10 lives in the military or naval service of the state or the United States in any war  
11 inscribed thereon, and all personal property owned by such organizations, and all  
12 buildings erected, purchased or maintained by any county, city, town or village as  
13 memorials under s. 45.72. The renting of such halls or buildings for public purposes  
14 shall not render them taxable, provided that all income derived therefrom be used  
15 for the upkeep and maintenance thereof. Where such hall or building is used in part  
16 for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation  
17 to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

18 **SECTION 76.** 70.11 (11) of the statutes is amended to read:

19 70.11 (11) BIBLE CAMPS. All real property not exceeding 30 acres and the  
20 personal property situated therein, of any Bible camp conducted by a religious  
21 nonprofit corporation organized under the laws of this state, so long as the property  
22 is used for religious purposes and not for pecuniary profit of any individual.

23 **SECTION 77.** 70.11 (12) (b) of the statutes is amended to read:

24 70.11 (12) (b) Real property not exceeding 40 acres and the personal property  
25 located thereon owned by units which are not organized in this state of the

1 organizations listed in par. (a). No such unit which is not organized in this state may  
2 claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and  
3 streams.

4 **SECTION 78.** 70.11 (13) of the statutes is amended to read:

5 70.11 (13) CEMETERIES. Land owned by cemetery authorities, as defined in s.  
6 157.061 (2), and used exclusively as public burial grounds and tombs and  
7 monuments therein, and privately owned burial lots; land adjoining such burial  
8 grounds, owned and occupied exclusively by the cemetery authority for cemetery  
9 purposes; ~~personal property owned by any cemetery authority and necessary for the~~  
10 ~~care and management of burial grounds;~~ burial sites and contiguous lands which are  
11 cataloged under s. 157.70 (2) (a).

12 **SECTION 79.** 70.11 (15) of the statutes is amended to read:

13 70.11 (15) MANURE STORAGE FACILITIES. Any manure storage facility used by a  
14 farmer. ~~This exemption shall apply whether the facility is deemed personal property~~  
15 ~~or is so affixed to the realty as to be classified as real estate.~~

16 **SECTION 80.** 70.11 (26) of the statutes is amended to read:

17 70.11 (26) PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES. All real and  
18 personal property owned by an industrial development agency formed under s. 59.57  
19 (2). ~~Any such property subject to contract of sale or lease shall be taxed as personal~~  
20 ~~property to the vendee or lessee thereof.~~

21 **SECTION 81.** 70.11 (31) of the statutes is amended to read:

22 70.11 (31) SPORTS AND ENTERTAINMENT FACILITIES. Real and personal property  
23 consisting of or contained in a sports and entertainment facility, including related or  
24 auxiliary structures, constructed by a nonprofit corporation for the purpose of  
25 donation to the state or to an instrumentality of the state, if the state indicates by

1 legislative or executive action that it will accept the facility. This exemption shall  
2 apply during construction and operation if the facility is owned by a nonprofit  
3 corporation, the state or an instrumentality of the state.

4 **SECTION 82.** 70.11 (32) of the statutes is amended to read:

5 70.11 ~~(32)~~ NONPROFIT YOUTH HOCKEY ASSOCIATIONS. Land not exceeding 13 acres,  
6 and the buildings on that land ~~and personal property~~, if the land is owned or leased  
7 by ~~and the buildings and personal property~~ are owned by, and all the property is used  
8 exclusively for the purposes of, a nonprofit youth hockey association, except that the  
9 exemption under this subsection does not apply to the property of a nonprofit youth  
10 hockey association if any of its property was funded in whole or in part by industrial  
11 revenue bonds unless that association's facilities were placed in operation after  
12 January 1, 1988. Leasing all or a portion of the property does not render that  
13 property taxable if all of the leasehold income is used for maintenance of the leased  
14 property.

15 **SECTION 83.** 70.11 (39) and (39m) of the statutes are repealed.

16 **SECTION 84.** 70.111 of the statutes is repealed.

17 **SECTION 85.** 70.112 (1), (5) and (6) of the statutes are repealed.

18 **SECTION 86.** 70.112 (4) (b) of the statutes is amended to read:

19 70.112 (4) (b) If real ~~or tangible personal~~ property is used more than ~~50%~~ 50  
20 percent, as determined by the department of revenue, in the operation of a telephone  
21 company that is subject to the tax imposed under s. 76.81, the department of revenue  
22 shall assess the property and that property shall be exempt from the general  
23 property taxes imposed under this chapter. If real ~~or tangible personal~~ property is  
24 used less than ~~50%~~ 50 percent, as determined by the department of revenue, in the  
25 operation of a telephone company that is subject to the tax imposed under s. 76.81,

1 the taxation district in which the property is located shall assess the property and  
2 that property shall be subject to the general property taxes imposed under this  
3 chapter.

4 **SECTION 87.** 70.13 of the statutes is repealed. ✓

5 **SECTION 88.** 70.14 of the statutes is repealed. ✓

6 **SECTION 89.** 70.15 of the statutes is repealed. ✓

7 **SECTION 90.** 70.17 (1) of the statutes is amended to read:

8 70.17 (1) Real property shall be entered in the name of the owner, if known to  
9 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise  
10 without any name. The person holding the contract or certificate of sale of any real  
11 property contracted to be sold by the state, but not conveyed, shall be deemed the  
12 owner for such purpose. The undivided real estate of any deceased person may be  
13 entered to the heirs of such person without designating them by name. The real  
14 estate of an incorporated company shall be entered in the same manner as that of an  
15 individual. Improvements on leased lands ~~may~~ shall be assessed ~~either~~ as real  
16 property ~~or personal property.~~

17 **SECTION 91.** 70.174 of the statutes is amended to read:

18 **70.174 Improvements on government-owned land.** Improvements made  
19 by any person on land within this state owned by the United States ~~may~~ shall be  
20 assessed ~~either~~ as real ~~or personal~~ property to the person making the same  
21 improvements, if ascertainable, and otherwise to the occupant ~~thereof~~ of the  
22 improvements or the person receiving benefits ~~therefrom~~ from the improvements.

23 **SECTION 92.** 70.18 of the statutes is repealed. ✓

24 **SECTION 93.** 70.19 of the statutes is repealed. ✓

25 **SECTION 94.** 70.20 of the statutes is repealed. ✓



1        **SECTION 95.** 70.21 of the statutes is repealed.

2        **SECTION 96.** 70.22 of the statutes is repealed.

3        **SECTION 97.** 70.29 of the statutes is repealed.

4        **SECTION 98.** 70.30 of the statutes is repealed.

5        **SECTION 99.** 70.34 of the statutes is repealed.

6        **SECTION 100.** 70.345 of the statutes is repealed.

7        **SECTION 101.** 70.35 of the statutes is repealed.

8        **SECTION 102.** 70.36 of the statutes is repealed.

9        **SECTION 103.** 70.365 of the statutes is amended to read:

10        **70.365 Notice of changed assessment.** When the assessor assesses any  
11 taxable real property, or any improvements taxed as personal property under s. 77.84  
12 (1), and arrives at a different total than the assessment of it for the previous year,  
13 the assessor shall notify the person assessed if the address of the person is known  
14 to the assessor, otherwise the occupant of the property. The notice shall be in writing  
15 and shall be sent by ordinary mail at least 15 days before the meeting of the board  
16 of review or before the meeting of the board of assessors in 1st class cities and in 2nd  
17 class cities that have a board of assessors under s. 70.075 and shall contain the  
18 amount of the changed assessment and the time, date and place of the meeting of the  
19 local board of review or of the board of assessors. However, if the assessment roll is  
20 not complete, the notice shall be sent by ordinary mail at least 15 days prior to the  
21 date to which the board of review has adjourned. The assessor shall attach to the  
22 assessment roll a statement that the notices required by this section have been  
23 mailed and failure to receive the notice shall not affect the validity of the changed  
24 assessment, the resulting changed tax, the procedures of the board of review or of the  
25 board of assessors or the enforcement of delinquent taxes by statutory means. The

1 secretary of revenue shall by rule prescribe the form of the notice required under this  
2 section. The form shall include information notifying the taxpayer of the procedures  
3 to be used to object to the assessment.

4 **SECTION 104.** 70.40 (5) of the statutes is amended to read:

5 70.40 (5) All laws not in conflict with this section relating to the assessment,  
6 collection and payment of personal property taxes and the correction of errors in  
7 assessment and tax rolls, shall apply to the tax imposed in this section.

8 **SECTION 105.** 70.41 (5) of the statutes is amended to read:

9 70.41 (5) TAXATION STATUTES APPLICABLE TO GRAIN STORAGE TAXATION. All laws not  
10 in conflict with this section relating to the assessment, collection and payment of  
11 personal property taxes, the correction of errors in assessment and tax rolls, shall  
12 apply to the tax imposed under this section.

13 **SECTION 106.** 70.42 (5) of the statutes is amended to read:

14 70.42 (5) All laws not in conflict with this section relating to the assessment,  
15 collection and payment of personal property taxes, the correction of errors in  
16 assessment and tax rolls, shall apply to the tax imposed under this section.

17 **SECTION 107.** 70.421 (1) of the statutes is amended to read:

18 70.421 (1) Every person operating a crude oil refinery in this state, shall on or  
19 before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents  
20 per ton upon all crude oil handled during the preceding year ending April 30 except  
21 that as of December 15, 1979, such tax shall apply to the year ending the December  
22 31 which is 2 years prior to the payment due date. ~~All such crude oil so handled and~~  
23 ~~all petroleum products refined therefrom, in the possession of the refinery, shall be~~  
24 ~~exempt from all personal property taxation, either state or municipal.~~

25 **SECTION 108.** 70.421 (5) of the statutes is amended to read:

1           70.421 (5) All laws not in conflict with this section relating to the assessment,  
2 collection and payment of personal property taxes and the correction of errors in  
3 assessment and tax rolls, shall apply to the tax herein imposed.

4           **SECTION 109.** 70.43 (2) of the statutes is amended to read:

5           70.43 (2) If the assessor discovers a palpable error in the assessment of a tract  
6 of real estate or an item of personal property that results in the tract or property  
7 having an inaccurate assessment for the preceding year, the assessor shall correct  
8 that error by adding to or subtracting from the assessment for the preceding year.  
9 The result shall be the true assessed value of the property for the preceding year.  
10 The assessor shall make a marginal note of the correction on that year's assessment  
11 roll.

12           **SECTION 110.** 70.44 (1) of the statutes is amended to read:

13           70.44 (1) Real or personal property omitted from assessment in any of the 2  
14 next previous years, unless previously reassessed for the same year or years, shall  
15 be entered once additionally for each previous year of such omission, designating  
16 each such additional entry as omitted for the year of omission and affixing a just  
17 valuation to each entry for a former year as the same should then have been assessed  
18 according to the assessor's best judgment, and taxes shall be apportioned, using the  
19 net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This  
20 section shall not apply to manufacturing property assessed by the department of  
21 revenue under s. 70.995.

22           **SECTION 111.** 70.47 (7) (aa) of the statutes is amended to read:

23           70.47 (7) (aa) No person shall be allowed to appear before the board of review,  
24 to testify to the board by telephone or to contest the amount of any assessment of real

**SECTION 111**

1 ~~or personal~~ property if the person has refused a reasonable written request by  
2 certified mail of the assessor to view such property.

3 **SECTION 112.** 70.47 (14) of the statutes is amended to read:

4 70.47 (14) TAX PAYMENTS. In the event the board of review has not completed  
5 its review or heard an objection to an assessment on real ~~or personal~~ property prior  
6 to the date the taxes predicated upon such assessment are due, or in the event there  
7 is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of  
8 review to the court, the time for payment of such taxes as levied is the same as  
9 provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent  
10 and subject to the same provisions as other delinquent taxes.

11 **SECTION 113.** 70.47 (15) of the statutes is repealed.

12 **SECTION 114.** 70.47 (16) (a) of the statutes is amended to read:

13 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
14 ~~or personal~~ property shall be first made in writing and filed with the commissioner  
15 of assessments on or before the 3rd Monday in May. No person may, in any action  
16 or proceeding, question the amount or valuation of real ~~or personal~~ property in the  
17 assessment rolls of the city unless objections have been so filed. The board may not  
18 waive the requirement that objections be in writing. Persons who own land and  
19 improvements to that land may object to the aggregate valuation of that land and  
20 improvements to that land, but no person who owns land and improvements to that  
21 land may object only to the valuation of that land or only to the valuation of  
22 improvements to that land. If the objections have been investigated by a committee  
23 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
24 recommendation of the committee unless the objector requests or the board orders  
25 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to

1 the objector or attorney and to the city attorney of the city. The provisions of the  
2 statutes relating to boards of review not inconsistent with this subsection apply to  
3 proceedings before the boards of review of 1st class cities, except that the board need  
4 not adjourn until the assessment roll is completed by the commissioner of  
5 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
6 objections filed with the commissioner of assessments, and the changes, corrections  
7 and determinations made by the board acting within its powers shall be prima facie  
8 correct. Appeal from the determination shall be by an action for certiorari  
9 commenced within 90 days after the taxpayer receives the notice under sub. (12).  
10 The action shall be given preference.

11 **SECTION 115.** 70.48 of the statutes is amended to read:

12 **70.48 Assessor to attend board of review.** The assessor or the assessor's  
13 authorized representative shall attend without order or subpoena all hearings before  
14 the board of review and under oath submit to examination and fully disclose to the  
15 board such information as the assessor may have touching the assessment and any  
16 other matters pertinent to the inquiry being made. All part-time assessors shall  
17 receive the same compensation for such attendance as is allowed to the members of  
18 the board but no county assessor or member of a county assessor's staff shall receive  
19 any compensation other than that person's regular salary for attendance at a board  
20 of review. The clerk shall make all corrections to the assessment roll ordered by the  
21 board of review, including all changes in the valuation of real property. When any  
22 valuation of real property is changed the clerk shall enter the valuation fixed by the  
23 board in red ink in the proper class above the figures of the assessor, and the figures  
24 of the assessor shall be crossed out with red ink. ~~The clerk shall also enter upon the~~  
25 ~~assessment roll, in the proper place, the names of all persons found liable to taxation~~

**SECTION 115**

1 ~~on personal property by the board of review, setting opposite such names respectively~~  
2 ~~the aggregate valuation of such property as determined by the assessor, after~~  
3 ~~deducting exemptions and making such corrections as the board has ordered. All~~  
4 ~~changes in valuation of personal property made by the board of review shall be made~~  
5 ~~in the same manner as changes in real estate.~~

6 **SECTION 116.** 70.49 (2) of the statutes is amended to read:

7 70.49 (2) The value of all real and personal property entered into the  
8 assessment roll to which such affidavit is attached by the assessor shall, in all actions  
9 and proceedings involving such values, be presumptive evidence that all such  
10 properties have been justly and equitably assessed in proper relationship to each  
11 other.

12 **SECTION 117.** 70.50 of the statutes is amended to read:

13 **70.50 Delivery of roll.** Except in counties that have a county assessment  
14 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have  
15 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday  
16 in May, deliver the completed assessment roll and all the sworn statements and  
17 valuations of personal property to the clerk of the town, city or village, who shall file  
18 and preserve them in the clerk's office. On or before the first Monday in April, a  
19 county assessor under s. 70.99 shall deliver the completed assessment roll and all  
20 sworn statements and valuations of personal property to the clerks of the towns,  
21 cities and villages in the county, who shall file and preserve them in the clerk's office.

22 **SECTION 118.** 70.52 of the statutes is amended to read:

23 **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
24 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk  
25 shall correct all double assessments, imperfect descriptions and other errors

1     apparent upon the face of the roll, and strike off all parcels of real property not liable  
2     to taxation. The clerk shall add to the roll any parcel of real property ~~or item of~~  
3     ~~personal property~~ omitted by the assessors and immediately notify the assessors of  
4     the omissions. The assessors shall immediately view and value the omitted property  
5     and certify the valuation to the clerk. The clerk shall enter the valuation upon the  
6     roll, and the valuation shall be final. To enable the clerk to properly correct defective  
7     descriptions, the clerk may request aid, when necessary, from the county surveyor,  
8     whose fees for the services rendered shall be paid by the city, village, or town.

9             **SECTION 119.** 70.53 (1) (a) of the statutes is repealed.

10            **SECTION 120.** 70.555 of the statutes is amended to read:

11            **70.555 Provisions directory.** The directions herein given for the assessing  
12     of lands and ~~personal property~~ and levying and collecting taxes shall be deemed  
13     directory only, and no error or informality in the proceedings of any of the officers  
14     entrusted with the same, not affecting the substantial justice of the tax, shall vitiate  
15     or in anywise affect the validity of such tax or assessment.

16            **SECTION 121.** 70.64 (3) (c) of the statutes is repealed.

17            **SECTION 122.** 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated,  
18     renumbered 70.65 (2) (a) and amended to read:

19            70.65 (2) (a) As shown on the assessment roll: ~~1. Identify, identify~~ all the real  
20     property within the taxation district and, with respect to each description of real  
21     property, the name and address of the owner and the assessed value.

22            **SECTION 123.** 70.65 (2) (a) 2. of the statutes is repealed.

23            **SECTION 124.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

24            70.65 (2) (b) (intro.) With respect to each description of real property and each  
25     owner of taxable ~~personal property~~:

**SECTION 125**

1           **SECTION 125.** 70.68 of the statutes is repealed.

2           **SECTION 126.** 70.73 (1) (b) of the statutes is amended to read:

3           70.73 (1) (b) If a town, village or city clerk or treasurer discovers that personal  
4           ~~property has been assessed to the wrong person, or 2 or more parcels of land~~  
5           belonging to different persons have been erroneously assessed together on the tax  
6           roll, the clerk or treasurer shall notify the assessor and all parties interested, if the  
7           parties are residents of the county, by notice in writing to appear at the clerk's office  
8           at some time, not less than 5 days thereafter, to correct the assessment roll.

9           **SECTION 127.** 70.73 (1) (c) of the statutes is amended to read:

10          70.73 (1) (c) At the time and place designated in the notice given under par. (b),  
11          the assessment roll shall be corrected by entering the correct names of the persons  
12          liable to assessment, ~~both as to real and personal property~~, describing each parcel of  
13          land and giving the proper valuation to each parcel separately owned. The total  
14          valuation given to the separate tracts of real estate shall be equal to the valuation  
15          given to the same property when the several parcels were assessed together.

16          **SECTION 128.** 70.73 (1) (d) of the statutes is amended to read:

17          70.73 (1) (d) ~~The valuation of parcels of land or correction of names of persons~~  
18          ~~whose personal property is assessed~~ under this subsection may be made at any time  
19          before the tax roll is returned to the county treasurer for the year in which the tax  
20          is levied. ~~The valuation or correction of names~~, when made under this subsection,  
21          shall be held just and correct and be final and conclusive.

22          **SECTION 129.** 70.84 of the statutes is amended to read:

23          **70.84 Inequalities may be corrected in subsequent year.** If any such  
24          reassessment cannot be completed in time to take the place of the original  
25          assessment made in such district for said year, the clerk of the district shall levy and



1 apportion the taxes for that year upon the basis of the original assessment roll, and  
2 when the reassessment is completed the inequalities in the taxes levied under the  
3 original assessment shall be remedied and compensated in the levy and  
4 apportionment of taxes in such district next following the completion of said  
5 reassessment in the following manner: Each tract of real estate, and, as to personal  
6 property, ~~each taxpayer, whose tax shall be~~ the tax on which is determined by such  
7 reassessment to have been relatively too high, shall be credited a sum equal to the  
8 amount of taxes charged on the original assessment in excess of the amount which  
9 would have been charged had such reassessment been made in time; and each tract  
10 of real estate, and, as to personal property, ~~each taxpayer, whose tax shall be~~ the tax  
11 on which is determined by such reassessment to have been relatively too low, shall  
12 be charged, in addition to all other taxes, a sum equal to the difference between the  
13 amount of taxes charged upon such unequal original assessment and the amount  
14 which would have been charged had such reassessment been made in time. The  
15 department of revenue, or its authorized agent, shall at any time have access to all  
16 assessment and tax rolls herein referred to for the purpose of assisting the local clerk  
17 and in order that the results of the reassessment may be carried into effect.

18 **SECTION 130.** 70.995 (1) (a) of the statutes is amended to read:

19 70.995 (1) (a) In this section “manufacturing property” includes all lands,  
20 buildings, structures and other real property used in manufacturing, assembling,  
21 processing, fabricating, making or milling tangible personal property for profit.  
22 Manufacturing property also includes warehouses, storage facilities and office  
23 structures when the predominant use of the warehouses, storage facilities or offices  
24 is in support of the manufacturing property, ~~and all personal property owned or used~~  
25 ~~by any person engaged in this state in any of the activities mentioned, and used in~~

**SECTION 130**

1 ~~the activity, including raw materials, supplies, machinery, equipment, work in~~  
2 ~~process and finished inventory when located at the site of the activity.~~  
3 Establishments engaged in assembling component parts of manufactured products  
4 are considered manufacturing establishments if the new product is neither a  
5 structure nor other fixed improvement. Materials processed by a manufacturing  
6 establishment include products of agriculture, forestry, fishing, mining and  
7 quarrying. For the purposes of this section, establishments which engage in mining  
8 metalliferous minerals are considered manufacturing establishments.

9 **SECTION 131.** 70.995 (4) of the statutes is amended to read:

10 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for  
11 one, or some combination, of the processes mentioned in sub. (3) and also for other  
12 purposes, the department of revenue, if satisfied that there is substantial use in one  
13 or some combination of such processes, may assess the property under this section.  
14 For all purposes of this section the department of revenue shall have sole discretion  
15 for the determination of what is substantial use and what description of real property  
16 ~~or what unit of tangible personal property~~ shall constitute “the property” to be  
17 included for assessment purposes, and, in connection herewith, the department may  
18 include in a real property unit, real property owned by different persons. Vacant  
19 property designed for use in manufacturing, assembling, processing, fabricating,  
20 making or milling tangible property for profit may be assessed under this section or  
21 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making  
22 that determination. In those specific instances where a portion of a description of  
23 real property includes manufacturing property rented or leased and operated by a  
24 separate person which does not satisfy the substantial use qualification for the entire  
25 property, the local assessor shall assess the entire real property description and all

1 ~~personal property not exempt under s. 70.11 (27).~~ The applicable portions of the  
2 standard manufacturing property report form under sub. (12) as they relate to  
3 manufacturing machinery and equipment shall be submitted by such person.

4 **SECTION 132.** 70.995 (7) (b) of the statutes is amended to read:

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

9 **SECTION 133.** 70.995 (8) (b) 1. of the statutes is amended to read:

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

25 **SECTION 134.** 70.995 (12) (a) of the statutes is amended to read:

**SECTION 134**

1       70.995 (12) (a) The department of revenue shall prescribe a standard  
2       manufacturing property report form that shall be submitted annually for each real  
3       estate parcel and each personal property account on or before March 1 by all  
4       manufacturers whose property is assessed under this section. The report form shall  
5       contain all information considered necessary by the department and shall include,  
6       without limitation, income and operating statements, fixed asset schedules and a  
7       report of new construction or demolition. Failure to submit the report shall result  
8       in denial of any right of redetermination by the state board of assessors or the tax  
9       appeals commission. If any property is omitted or understated in the assessment roll  
10      in any of the next 5 previous years, the assessor shall enter the value of the omitted  
11      or understated property once for each previous year of the omission or  
12      understatement. The assessor shall affix a just valuation to each entry for a former  
13      year as it should have been assessed according to the assessor's best judgment. Taxes  
14      shall be apportioned and collected on the tax roll for each entry, on the basis of the  
15      net tax rate for the year of the omission, taking into account credits under s. 79.10.  
16      In the case of omitted property, interest shall be added at the rate of ~~0.0267%~~ 0.0267  
17      percent per day for the period of time between the date when the form is required to  
18      be submitted and the date when the assessor affixes the just valuation. In the case  
19      of underpayments determined after an objection under s. 70.995 (8) (d), interest shall  
20      be added at the average annual discount interest rate determined by the last auction  
21      of 6-month U.S. treasury bills before the objection per day for the period of time  
22      between the date when the tax was due and the date when it is paid.

23           **SECTION 135.** 70.995 (12r) of the statutes is repealed.

24           **SECTION 136.** 71.07 (9e) (af) (intro.) of the statutes is amended to read:

1           71.07 (9e) (af) (intro.) For taxable years beginning after December 31, 1995,  
2           and before January 1, 2008, any natural person may credit against the tax imposed  
3           under s. 71.02 an amount equal to one of the following percentages of the federal  
4           basic earned income credit for which the person is eligible for the taxable year under  
5           section 32 (b) (1) (A) to (C) of the ~~internal revenue code~~ Internal Revenue Code:

6           **SECTION 137.** 71.07 (9e) (aj) of the statutes is created to read:

7           71.07 (9e) (aj) For taxable years beginning after December 31, 2007, any  
8           natural person may credit against the tax imposed under s. 71.02 an amount equal  
9           to one of the following percentages of the federal basic earned income credit for which  
10          the person is eligible for the taxable year under section 32 (b) (1) (A) to (C) of the  
11          Internal Revenue Code:

12           1. If the person has no qualifying children who have the same principal place  
13          of abode as the person, 100 percent.

14           2. If the person has one qualifying child who has the same principal place of  
15          abode as the person, 25 percent.

16           3. If the person has 2 qualifying children who have the same principal place of  
17          abode as the person, 40 percent.

18           4. If the person has 3 or more qualifying children who have the same principal  
19          place of abode as the person, 65 percent.

20          **SECTION 138.** 71.17 (2) of the statutes is amended to read:

21          71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All  
22          income taxes levied against the income of beneficiaries shall be a lien on that portion  
23          of the trust estate or interest therein from which the income taxed is derived, and  
24          such taxes shall be paid by the fiduciary, if not paid by the distributee, before the  
25          same become delinquent. Every person who, as a fiduciary under the provisions of

**SECTION 138**

1 this subchapter, pays an income tax shall have all the rights and remedies of  
2 reimbursement for any taxes assessed against him or her or paid by him or her in  
3 such capacity, as provided in s. 70.19 (1) and (2) has a right of action against the  
4 beneficiary for whom the tax is paid and has a lien on the beneficiary's property for  
5 the amount of the taxes paid.

6 **SECTION 139.** 71.23 (2) of the statutes is amended to read:

7 71.23 (2) FRANCHISE TAX. For the privilege of exercising its franchise, buying  
8 or selling lottery prizes if the winning tickets were originally bought in this state or  
9 doing business in this state in a corporate capacity, except as provided under sub. (3),  
10 every domestic or foreign corporation, except corporations specified in s. 71.26 (1),  
11 and every nuclear decommissioning trust or reserve fund shall annually pay a  
12 franchise tax according to or measured by its entire Wisconsin net income of the  
13 preceding taxable year at the applicable rate set forth in s. 71.27 (2). In addition,  
14 except as provided in sub. (3) and s. 71.26 (1), a corporation that ceases doing  
15 business in this state and a nuclear decommissioning trust or reserve fund that is  
16 terminated shall pay a special franchise tax according to or measured by its entire  
17 Wisconsin net income for the taxable year during which the corporation ceases doing  
18 business in this state or the nuclear decommissioning trust or reserve fund is  
19 terminated at the rates applicable rate under s. 71.27 (2). Every corporation  
20 organized under the laws of this state shall be deemed to be residing within this state  
21 for the purposes of this franchise tax. All provisions of this chapter and ch. 73  
22 relating to income taxation of corporations shall apply to franchise taxes imposed  
23 under this subsection, unless the context requires otherwise. The tax imposed by  
24 this subsection on national banking associations shall be in lieu of all taxes imposed

1 by this state on national banking associations to the extent it is not permissible to  
2 tax such associations under federal law.

3 **SECTION 140.** 71.23 (4) of the statutes is created to read:

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

6 **SECTION 141.** 71.27 (1) of the statutes is renumbered 71.27 (1) (intro.) and  
7 amended to read:

8 71.27 (1) (intro.) The taxes to be assessed, levied and collected upon Wisconsin  
9 net incomes of corporations shall be computed at the ~~rate of 7.9%.~~ following rates:

10 **SECTION 142.** 71.27 (1) (a) to (h) of the statutes are created to read:

11 71.27 (1) (a) For taxable years beginning before January 1, 2009, 7.9 percent.

12 (b) For taxable years beginning after December 31, 2008, and before January  
13 1, 2010, 5.53 percent.

14 (c) For taxable years beginning after December 31, 2009, and before January  
15 1, 2011, 4.74 percent.

16 (d) For taxable years beginning after December 31, 2010, and before January  
17 1, 2012, 3.95 percent.

18 (e) For taxable years beginning after December 31, 2011, and before January  
19 1, 2013, 3.16 percent.

20 (f) For taxable years beginning after December 31, 2012, and before January  
21 1, 2014, 2.37 percent.

22 (g) For taxable years beginning after December 31, 2013, and before January  
23 1, 2015, 1.58 percent.

24 (h) For taxable years beginning after December 31, 2014, and before January  
25 1, 2016, 0.79 percent.