

1 **CHAPTER 71**2 **SUBCHAPTER XVI**3 **INTERNAL REVENUE CODE UPDATE**

4 **71.98 Internal Revenue Code update.** The following federal laws, to the
5 extent that they apply to the Internal Revenue Code, apply to this chapter:

6 **(1) HEALTH SAVINGS ACCOUNTS.** Section 1201 of P.L. 108-173, relating to health
7 savings accounts.

8 **SECTION 1456c.** 73.03 (62) of the statutes is created to read:

9 **73.03 (62)** To prepare and maintain a list of all persons who owe delinquent
10 taxes, including interest, penalties, fees, and costs, to the department, in excess of
11 \$25,000, which are unpaid for more than 90 days after all appeal rights have expired,
12 and to post the names of persons from this list on the Internet at a site that is created
13 and maintained by the department for this purpose. The Internet site shall list the
14 name, address, type of tax due, and amount of tax due, including interest, penalties,
15 fees, and costs for each person who has one of the delinquent taxpayer accounts, and
16 the Internet site shall also contain a special page for the persons who have the 100
17 largest delinquent taxpayer accounts. Except as otherwise provided in this
18 subsection, the department shall update the Internet site on a quarterly basis. The
19 department may not post on the Internet the name of any person who has reached
20 an agreement or compromise with the department, or the department of justice,
21 under s. 71.92 and is in compliance with that agreement, regarding the payment of
22 delinquent taxes, or the name of any person who is protected by a stay that is in effect
23 under the Federal Bankruptcy Code; the Internet posting shall be updated each
24 business day, as defined in s. 562.01 (3m), to comply with these prohibitions.

25 **SECTION 1459.** 73.0301 (1) (d) 3. of the statutes is amended to read:

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1 73.0301 (1) (d) 3. A license, certificate of approval, provisional license,
2 conditional license, certification, certification card, registration, permit, training
3 permit or approval specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7)
4 (b) 11., 51.421 (3) (a), 51.45 (8), 146.40 (3) or (3m), 146.50 (5) (a) or (b), (6g) (a), (7) or
5 (8) (a) or (f), ~~250.05 (5)~~, 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2) (a) or
6 343.305 (6) (a) or a permit for operation of a campground specified in s. 254.47 (1).

7 **SECTION 1460.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

8 73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the
9 department of revenue certifies that the license holder or applicant for a license or
10 license renewal or continuation is liable for delinquent taxes, revoke the license or
11 deny the application for the license or license renewal or continuation. The
12 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu
13 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.
14 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)
15 (am), judicial review. With respect to a license granted by a credentialing board, the
16 department of regulation and licensing shall make a revocation or denial under this
17 subd. 1. a. With respect to a license to practice law, the department of revenue shall
18 not submit a certification under this subd. 1. a. to the supreme court until after the
19 license holder or applicant has exhausted his or her remedies under sub. (5) (a) and
20 (am) or has failed to make use of such remedies.

21 **SECTION 1461.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

22 73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under
23 subd. 1. a. to the license holder or applicant. The notice shall include a statement
24 of the facts that warrant the suspension, revocation or denial and a statement that
25 the license holder or applicant may, within 30 days after the date on which the notice

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SECTION 1461

1 of denial, suspension or revocation is mailed, file a written request with the
2 department of revenue to have the certification of tax delinquency on which the
3 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).
4 With respect to a license granted by a credentialing board, the department of
5 regulation and licensing shall mail a notice under this subd. 1. b. With respect to a
6 license to practice law, the department of revenue shall mail a notice under this subd.
7 1. b. and the notice shall indicate that the license holder or applicant may request
8 a hearing under sub. (5) (a) and (am) and that the department of revenue shall
9 submit a certificate of delinquency to suspend, revoke, or deny a license to practice
10 law to the supreme court after the license holder or applicant has exhausted his or
11 her remedies under sub. (5) (a) and (am) or has failed to make use of such remedies.
12 A notice sent to a person who holds a license to practice law or who is an applicant
13 for a license to practice law shall also indicate that the department of revenue may
14 not submit a certificate of delinquency to the supreme court if the license holder or
15 applicant pays the delinquent tax in full or enters into an agreement with the
16 department of revenue to satisfy the delinquency.

17 **SECTION 1462.** 73.0301 (2) (b) 2. of the statutes is amended to read:
18 73.0301 (2) (b) 2. If Except as provided in subd. 2m., if notified by the
19 department of revenue that the department of revenue has affirmed a certification
20 of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation
21 or denial under subd. 1. a. A license holder or applicant may seek judicial review
22 under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane
23 County, of an affirmation of a revocation or denial under this subdivision. With
24 respect to a license granted by a credentialing board, the department of regulation
25 and licensing shall make an affirmation under this subdivision.

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SECTION 1463

1 **SECTION 1463.** 73.0301 (2) (b) 2m. of the statutes is created to read:

2 73.0301 (2) (b) 2m. With respect to a license to practice law, if notified by the
3 department of revenue that the department of revenue has affirmed a certification
4 of tax delinquency after any requested review under sub. (5) (a) and (am), decide
5 whether to suspend, revoke, or deny a license to practice law.

6 **SECTION 1464.** 73.0301 (2) (c) 2. of the statutes is amended to read:

7 73.0301 (2) (c) 2. A licensing department may not disclose any information
8 received under subd. 1. a. or b. to any person except to the department of revenue for
9 the sole purpose of requesting certifications under par. (b) 2. in accordance with the
10 memorandum of understanding under sub. (4) and administering state taxes or to
11 the department of workforce development for the purpose of administering s. 49.22.

12 **SECTION 1465.** 73.0301 (5) (a) of the statutes is amended to read:

13 73.0301 (5) (a) The department of revenue shall conduct a hearing requested
14 by a license holder or applicant for a license or license renewal or continuation under
15 sub. (2) (b) 1. b. or by an applicant for certification or recertification or a certificate
16 holder under s. 73.03 (50) or 73.09 (7m) (b) to review a certification or determination
17 of tax delinquency that is the basis of a denial or revocation of a license in accordance
18 with this section or of a certificate, certification or recertification under s. 73.03 (50)
19 or 73.09 (7m). A hearing under this paragraph is limited to questions of mistaken
20 identity of the license or certificate holder or applicant and of prior payment of the
21 delinquent taxes for which the department of revenue certified or determined the
22 license or certificate holder or applicant is liable. At a hearing under this paragraph,
23 any statement filed by the department of revenue, the licensing department or the
24 supreme court, if the supreme court agrees, may be admitted into evidence and is
25 prima facie evidence of the facts that it contains. Notwithstanding ch. 227, a person

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1 entitled to a hearing under this paragraph is not entitled to any other notice, hearing
2 or review, except as provided in par. (am) and sub. (2) (b) 2.

3 **SECTION 1466.** 73.0301 (5) (am) of the statutes is created to read:

4 73.0301 (5) (am) If a person who holds a license to practice law or who is an
5 applicant for a license to practice law receives a hearing under par. (a) to review a
6 certification or determination of tax delinquency that is the basis for a denial,
7 suspension, or revocation of a license to practice law and such certification or
8 determination is affirmed as a result of the hearing under par. (a), the person may
9 seek judicial review of the certification or determination of tax delinquency under ss.
10 227.52 to 227.60, except that the review shall be in the circuit court for Dane County.

11 **SECTION 1467.** 73.0301 (5) (b) (intro.) of the statutes is amended to read:

12 73.0301 (5) (b) (intro.) After a hearing conducted under par. (a) or, in the case
13 of a determination related to a license to practice law, after a hearing under par. (a)
14 or, if the hearing is appealed, after judicial review under par. (am), the department
15 of revenue shall do one of the following:

16 **SECTION 1468.** 73.12 (1) (b) of the statutes is amended to read:

17 73.12 (1) (b) "Vendor" means a person providing goods or services to this state
18 under subch. IV or V of ch. 16 or under ch. 84 if the value of the contract for those
19 goods or services is at least \$500.

20 **SECTION 1470.** 76.16 of the statutes is amended to read:

21 **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore**
22 **yards, elevators, car ferries and oil pipeline terminal facilities.** After the
23 property of a company is first valued as a whole, if any repair facilities, docks, ore
24 yards, piers, wharves, grain elevators or car ferries used in transferring freight or
25 passengers between cars and vessels or transfer of freight cars located on car ferries,

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SECTION 1470

1 or if any oil pipeline terminal storage facilities, docks, pipelines and pumping
2 equipment used in transferring oil from pipelines to vessels shall be included in such
3 valuation, then for the purpose of accounting to the proper taxation districts, the
4 department shall make a separate valuation of each such repair facility, dock, ore
5 yard, pier, wharf, grain elevator, including the approaches thereto, or car ferries and
6 of each such oil pipeline terminal storage facility, dock, pipeline and pumping
7 equipment. As used herein, an approach shall be an immediate access facility
8 commencing at the switching point which leads primarily to the terminal facility. For
9 the purpose of defining the oil pipeline terminal facilities affected by this section,
10 such facilities shall begin where the incoming pipeline enters the terminal storage
11 facility site ~~used in the transfer of oil to vessels.~~

12 **SECTION 1471.** 76.24 (2) (a) of the statutes is amended to read:

13 76.24 (2) (a) All taxes paid by any railroad company derived from or
14 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,
15 and their approaches, or car ferries ~~or terminal storage facilities, docks, pipelines~~
16 ~~and pumping equipment used in transferring oil from pipelines to vessels~~ on the
17 basis of the separate valuation provided for in s. 76.16, shall be distributed annually
18 from the transportation fund to the towns, villages and cities in which they are
19 located, pursuant to certification made by the department of revenue on or before
20 August 15.

21 **SECTION 1472.** 76.24 (2) (am) of the statutes is created to read:

22 76.24 (2) (am) All taxes paid by any pipeline company derived from or
23 apportionable to oil pipeline terminal facilities on the basis of the separate valuation
24 under s. 76.16 shall be distributed annually from the appropriation under s. 20.855

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SECTION 1472

1 (4) (bm) to the towns, villages, and cities in which the facilities are located, pursuant
2 to certification made by the department of revenue no later than November 1.

3 **SECTION 1473.** 76.24 (2) (bm) of the statutes is created to read:

4 76.24 (2) (bm) If the state is compelled to refund in whole or in part any of the
5 taxes which have been distributed to municipalities under par. (am), the
6 municipalities shall repay to the state, for deposit in the general fund, the amount
7 of such tax received by them, and the department of administration shall certify the
8 amounts to be repaid to the state to the county clerks of the counties in which the
9 municipalities are located for levy and collection from the municipalities as other
10 state taxes are levied and collected.

11 **SECTION 1473b.** 76.28 (3) (e) of the statutes is created to read:

12 76.28 (3) (e) Beginning with the fees due in calendar year 2008, a light, heat,
13 and power company may claim as a credit against the fees imposed under sub. (2) and
14 s. 76.29 (2) an amount equal to the amount of property taxes imposed under ch. 70
15 on general structures and substations that the light, heat, and power company paid
16 in the then current calendar year. If a credit computed under this paragraph is not
17 entirely offset against the license fees otherwise due for the then current calendar
18 year, the unused balance may be carried forward and credited against license fees
19 otherwise due for the following 15 calendar years to the extent not offset by the
20 license fees otherwise due in all intervening years between the year in which the
21 property taxes were paid and the year in which the carry-forward credit is claimed.

22 **SECTION 1473d.** 76.28 (9) of the statutes is amended to read:

23 76.28 (9) PROPERTY SUBJECT TO LOCAL TAX. The Except as provided in s. 70.112
24 (4) (am) the license fees imposed by this section upon the gross revenues of light, heat
25 and power companies as defined in sub. (1) (e) shall be in lieu of all other taxes on

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1 all property used and useful in the operation of the business of such companies in this
2 state, except that the same shall be subject to special assessments for local
3 improvements. If a general structure is used and useful in part in the operation of
4 the business of those companies in this state and in part for nonoperating purposes,
5 the license fees imposed by this section are in place of the percentage of all other taxes
6 on the property that fairly measures and represents the extent of the use and
7 usefulness in the operation of the business of those companies in this state, and the
8 balance is subject to local assessment and taxation, except that the entire general
9 structure is subject to special assessments for local improvements. Property under
10 s. 76.025 (2) shall not be taxed under this section, but shall be subject to local
11 assessment and taxation.

12 **SECTION 1473e.** 76.29 (2) of the statutes is amended to read:

13 **76.29 (2) IMPOSITION.** There Subject to the credits under ss. 76.28 (3) (e) and
14 76.48 (3d), there is imposed on every light, heat, and power company and electric
15 cooperative that owns an electric utility plant, an annual license fee to be assessed
16 by the department on or before May 1, 2005, and every May 1 thereafter, ending with
17 the assessment on May 1, 2010, measured by the gross revenues of the preceding tax
18 period in an amount equal to the apportionment factor multiplied by gross revenues
19 multiplied by 1.59%. The fee shall become delinquent if not paid when due and when
20 delinquent shall be subject to interest at the rate of 1.5% per month until paid. Gross
21 revenues earned by a light, heat, and power company after December 31, 2009, are
22 subject to the license fee imposed under s. 76.28 (2). Gross revenues earned by an
23 electric cooperative after December 31, 2009, are subject to the license fee imposed
24 under s. 76.48 (1r).

25 **SECTION 1474c.** 76.30 (2) (i) of the statutes is created to read:

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SECTION 1474c

1 76.30 (2) (i) The secretary of revenue and employees of that department for the
2 purposes of preparing and maintaining the list of persons with unpaid tax
3 obligations as described in s. 73.03 (62) so that the list of such persons is available
4 for public inspection.

5 **SECTION 1474m.** 76.39 (1) (am) of the statutes is created to read:

6 76.39 (1) (am) "Average net rate of taxation" means the average net rate of
7 taxation determined under s. 76.126 as of June of the year prior to the assessment.

8 **SECTION 1474n.** 76.39 (2) of the statutes is amended to read:

9 76.39 (2) There is levied annually a gross earnings tax in lieu of all property
10 taxes on the car line equipment of a car line company equal to ~~3%~~ of the gross
11 earnings in this state multiplied by the average net rate of taxation. Every railroad
12 company operating in this state shall, upon making payment to each car line
13 company for use of its cars, withhold ~~3%~~ of the amount ~~constituting the gross~~
14 earnings in this state of such of the tax imposed under this subsection on the car line
15 company.

16 **SECTION 1474p.** 76.48 (3d) of the statutes is created to read:

17 76.48 (3d) (a) Beginning with the fees due in calendar year 2008, an electric
18 cooperative may claim as a credit against the fees imposed under sub. (1r) and s.
19 76.29 (2) an amount equal to the amount of any payments in lieu of property taxes
20 that the electric cooperative paid in the then current calendar year, not to exceed the
21 amount of property taxes that the cooperative would have paid in that year had the
22 cooperative's property been subject to taxation under ch. 70. If a credit computed
23 under this paragraph is not entirely offset against the license fees otherwise due for
24 the then current calendar year, the unused balance may be carried forward and
25 credited against license fees otherwise due for the following 15 calendar years to the

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1 extent not offset by the license fees otherwise due in all intervening years between
2 the year in which the payments were paid and the year in which the carry-forward
3 credit is claimed.

4 (b) Beginning with distributions in 2008, a general structure owned or leased
5 by an electric cooperative for which a payment in lieu of property taxes is made in
6 the year of the distribution shall not be included in the calculation of payments under
7 s. 79.04 (1) and (2). Beginning with distributions in 2009, a substation of an electric
8 cooperative, other than a transmission substation, for which a payment in lieu of
9 property taxes is made in the year of the distribution shall not be included in the
10 calculation of payments under s. 79.04 (1) and (2).

11 **SECTION 1474q.** 76.655 of the statutes is created to read:

12 **76.655 Health insurance risk-sharing plan assessments credit. (1)**

13 **DEFINITIONS.** In this section, "claimant" means an insurer, as defined in s. 149.10 (5),
14 who files a claim under this section.

15 **(2) FILING CLAIMS.** Subject to the limitations provided under this section, for
16 taxable years beginning after December 31, 2005, a claimant may claim as a credit
17 against the fees imposed under ss. 76.60, 76.63, 76.65, 76.66 or 76.67 an amount that
18 is equal to a percentage of the amount of assessment under s. 149.13 that the
19 claimant paid in the taxable year, as determined under sub. (3).

20 **(3) LIMITATIONS.** The department of revenue, in consultation with the office of
21 the commissioner of insurance, shall determine the percentage under sub. (2) for
22 each claimant for each taxable year so that the cost of the credit under this section
23 and ss. 71.07 (5g), 71.28 (5g), and 71.47 (5g) is as close as practicable to \$2,000,000
24 in the 2006-07 fiscal year and \$5,000,000 in each fiscal year thereafter.

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1 **(4) CARRY-FORWARD.** If the credit under sub. (2) is not entirely offset against the
2 fees imposed under ss. 76.60, 76.63, 76.65, 76.66, or 76.67 that are otherwise due, the
3 unused balance may be carried forward and credited against those fees in the
4 following 15 years to the extent that it is not offset by those fees otherwise due in all
5 the years between the year in which the assessment was paid and the year in which
6 the carry-forward credit is claimed.

7 **SECTION 1474s.** 76.67 (2) of the statutes is amended to read:

8 **76.67 (2)** If any domestic insurer is licensed to transact insurance business in
9 another state, this state may not require similar insurers domiciled in that other
10 state to pay taxes greater in the aggregate than the aggregate amount of taxes that
11 a domestic insurer is required to pay to that other state for the same year less the
12 credit credits under s. ss. 76.635 and 76.655, except that the amount imposed shall
13 not be less than the total of the amounts due under ss. 76.65 (2) and 601.93 and, if
14 the insurer is subject to s. 76.60, 0.375% of its gross premiums, as calculated under
15 s. 76.62, less offsets allowed under s. 646.51 (7) or under s. ss. 76.635 and 76.655
16 against that total, and except that the amount imposed shall not be less than the
17 amount due under s. 601.93.

18 **SECTION 1474t.** Chapter 77 (title) of the statutes is amended to read:

CHAPTER 77**TAXATION OF FOREST CROPLANDS;****REAL ESTATE TRANSFER FEES;****SALES AND USE TAXES; COUNTY****AND SPECIAL DISTRICT SALES****AND USE TAXES; MANAGED FOREST****LAND; TEMPORARY RECYCLING**

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SECTION 1474t

1 **SURCHARGE; LOCAL FOOD AND**

2 **BEVERAGE TAX; LOCAL RENTAL**

3 **CAR TAX; PREMIER RESORT AREA**

4 **TAXES; STATE RENTAL VEHICLE FEE;**

5 **DRY CLEANING FEES; REGIONAL**

6 **TRANSIT AUTHORITY FEE**

7 **SECTION 1503.** 77.51 (13) (a) of the statutes is amended to read:

8 77.51 (13) (a) Every seller who makes any sale, regardless of whether the sale
9 is mercantile in nature, of tangible personal property or taxable a service specified
10 under s. 77.52 (2) (a).

11 **SECTION 1518m.** 77.51 (14) (L) of the statutes is repealed.

12 **SECTION 1579.** 77.54 (7m) of the statutes is amended to read:

13 77.54 (7m) Occasional sales of tangible personal property or services, including
14 ~~but not limited to~~ admissions or tickets to an event; by a neighborhood association,
15 church, civic group, garden club, social club or similar nonprofit organization; not
16 involving entertainment for which payment in the aggregate exceeds \$300 \$500 for
17 performing or as reimbursement of expenses unless access to the event may be
18 obtained without payment of a direct or indirect admission fee; conducted by the
19 organization if the organization is not engaged in a trade or business and is not
20 required to have a seller's permit. For purposes of this subsection, an organization
21 is engaged in a trade or business and is required to have a seller's permit if its sales
22 of tangible personal property and services, not including sales of tickets to events,
23 and its events occur on more than 20 days during the year, unless its receipts do not
24 exceed \$15,000 \$25,000 during the year. The exemption under this subsection does

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1 not apply to gross receipts from the sale of bingo supplies to players or to the sale,
2 rental or use of regular bingo cards, extra regular cards and special bingo cards.

3 **SECTION 1599.** 77.54 (20) (c) 4. of the statutes is amended to read:

4 77.54 (20) (c) 4. Taxable sales do not include meals, food, food products, or
5 beverages sold by hospitals, sanatoriums, nursing homes, retirement homes,
6 community-based residential facilities, as defined in s. 50.01 (1g), or day care centers
7 registered licensed under ch. 48 and served at a hospital, sanatorium, nursing home,
8 retirement home, community-based residential facility, or day care center. In this
9 subdivision "retirement home" means a nonprofit residential facility where 3 or more
10 unrelated adults or their spouses have their principal residence and where support
11 services, including meals from a common kitchen, are available to residents. Taxable
12 sales do not include meals, food, food products, or beverages sold to the elderly or
13 handicapped by persons providing "mobile meals on wheels".

14 **SECTION 1631m.** 77.54 (47) of the statutes is renumbered 77.54 (47) (intro.) and
15 amended to read:

16 77.54 (47) (intro.) The gross receipts from the sale of and the storage, use, or
17 other consumption of live all of the following:

18 (a) Live game birds, and clay pigeons, that are sold to bird hunting preserves
19 licensed under s. 169.19.

20 **SECTION 1631p.** 77.54 (47) (b) of the statutes is created to read:

21 77.54 (47) (b) Clay pigeons that are sold to a shooting facility, if any of the
22 following applies:

23 1. The shooting facility is required to pay the tax imposed under s. 77.52 on its
24 gross receipts from charges for shooting at the facility.

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1 2. The shooting facility is a nonprofit organization that charges for shooting at
2 the facility, but is not required to pay the tax imposed under s. 77.52 on its gross
3 receipts from such charges because the charges are for occasional sales, as provided
4 under sub. (7m):

5 **SECTION 1632m.** 77.54 (49) of the statutes is created to read:

6 77.54 (49) The gross receipts from the sale of and the storage, use, or other
7 consumption of taxable services and tangible personal property that is physically
8 transferred to the purchaser as a necessary part of services that are subject to the
9 taxes imposed under s. 77.52 (2) (a) 7., 10., 11., and 20., if the seller and the purchaser
10 of such services and property are members of the same affiliated group under section
11 1504 of the Internal Revenue Code and are eligible to file a single consolidated return
12 for federal income tax purposes. For purposes of this subsection, if a seller purchases
13 a taxable service or tangible personal property, as described in the subsection, that
14 is subsequently sold to a member of the seller's affiliated group and the sale is exempt
15 under this subsection from the taxes imposed under this subchapter, the original
16 purchase of the taxable service or tangible personal property by the seller is not
17 considered a sale for resale or exempt under this subsection.

18 **SECTION 1632n.** 77.54 (50) of the statutes is created to read:

19 77.54 (50) The gross receipts from the sale of taxable services provided by a
20 temporary help company, as defined in s. 108.02 (24m), if the client for whom the
21 services are provided controls the means of performing the services and is
22 responsible for the satisfactory completion of the services.

23 **SECTION 1656.** 77.61 (4) (c) of the statutes is amended to read:

24 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax
25 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,

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SECTION 1656

1 retailers may deduct 0.5% of the first \$50,000, and 0.2% of any amount exceeding
2 \$50,000, of those taxes payable or \$10 for that reporting period required under s.
3 77.58 (1), whichever is greater, but not more than the amount of the sales taxes or
4 use taxes that is payable under ss. 77.52 (1) and 77.53 (3) for that reporting period
5 required under s. 77.58 (1), as administration expenses if the payment of the taxes
6 is not delinquent. For purposes of calculating the retailer's discount under this
7 paragraph, the taxes on retail sales reported by retailers under subch. V, including
8 taxes collected and remitted as required under s. 77.785, shall be included if the
9 payment of those taxes is not delinquent.

10 **SECTION 1657c.** 77.61 (5) (b) 12. of the statutes is created to read:

11 77.61 (5) (b) 12. The secretary of revenue and employees of that department
12 for the purposes of preparing and maintaining the list of persons with unpaid tax
13 obligations as described in s. 73.03 (62) so that the list of such persons is available
14 for public inspection.

15 **SECTION 1666m.** 77.705 of the statutes is amended to read:

16 **77.705 Adoption by resolution; baseball park district.** A local
17 professional baseball park district created under subch. III of ch. 229, by resolution
18 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
19 a rate of no more than 0.1% of the gross receipts or sales price. Those taxes may be
20 imposed only in their entirety. The resolution shall be effective on the first day of the
21 first month that begins at least 30 days after the adoption of the resolution. Any
22 moneys transferred from the appropriation account under s. 20.566 (1) (gd) to the
23 appropriation account under s. 20.835 (4) (gb) shall be used exclusively to retire the
24 district's debt.

25 **SECTION 1667n.** 77.706 of the statutes is amended to read:

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SECTION 1667n

1 **77.706 Adoption by resolution; football stadium district.** A local
2 professional football stadium district created under subch. IV of ch. 229, by
3 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
4 subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be
5 imposed only in their entirety. The imposition of the taxes under this section shall
6 be effective on the first day of the first month that begins at least 30 days after the
7 certification of the approval of the resolution by the electors in the district's
8 jurisdiction under s. 229.824 (15). Any moneys transferred from the appropriation
9 account under s. 20.566 (1) (ge) to the appropriation account under s. 20.835 (4) (ge)
10 shall be used exclusively to retire the district's debt.

11 **SECTION 1684b.** 77.81 (2m) of the statutes is created to read:

12 **77.81 (2m)** "Independent certified plan writer" means a plan writer certified
13 by the department but who is not acting under contract with the department under
14 s. 77.82 (3) (g).

15 **SECTION 1684c.** 77.82 (2) (i) of the statutes is amended to read:

16 **77.82 (2) (i)** If a proposed management plan is not submitted with the petition,
17 a request that the department prepare a management plan. The department may
18 decline to prepare the plan.

19 **SECTION 1684d.** 77.82 (2m) (a) of the statutes is repealed and recreated to read:

20 **77.82 (2m) (a) 1.** A petition under sub. (2), (4m), or (12) shall be accompanied
21 by a nonrefundable application recording fee of \$20 unless a different amount for the
22 recording fee is established by the department by rule at an amount equal to the
23 average expense to the department for recording an order issued under this
24 subchapter.

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SECTION 1684d

1 2. If a petition under sub. (2), (4m), or (12) is not accompanied by a proposed
2 management plan that meets the requirements under par. (c), the department shall
3 charge the plan preparation fee established under par. (am) if the department agrees
4 to complete the plan.

5 **SECTION 1684e.** 77.82 (2m) (am) of the statutes is created to read:

6 77.82 (2m) (am) The department shall by rule establish on an annual basis a
7 nonrefundable fee that the department shall charge for a management plan
8 prepared by the department, including any plan prepared by a certified plan writer
9 contracted by the department under sub. (3) (g). The fee shall be based on the
10 comparable commercial market rate that is charged for preparation of such
11 management plans.

12 **SECTION 1684f.** 77.82 (2m) (b) of the statutes, as affected by 2003 Wisconsin
13 Act 228, is repealed.

14 **SECTION 1684g.** 77.82 (2m) (c) (intro.) of the statutes is amended to read:

15 77.82 (2m) (c) (intro.) A proposed management plan that ~~qualifies for the~~
16 ~~reduced fee under par. (b) is exempt from the plan preparation fee under par. (a) 2.~~
17 shall be one of the following:

18 **SECTION 1684j.** 77.82 (2m) (c) of the statutes, as affected by 2003 Wisconsin Act
19 228 and 2005 Wisconsin Act ... (this act), is repealed and recreated to read:

20 77.82 (2m) (c) A proposed management plan is exempt from the plan
21 preparation fee under par. (a) 2. if it is prepared by an independent certified plan
22 writer.

23 **SECTION 1684jm.** 77.82 (2m) (c) 4. of the statutes is created to read:

24 77.82 (2m) (c) 4. A proposed management plan prepared by an independent
25 certified plan writer.

ENGROSSED ASSEMBLY BILL 100 SECTION 1684k

1 **SECTION 1684k.** 77.82 (2m) (d) 1. of the statutes is renumbered 77.82 (2m) (d)
2 and amended to read:

3 **77.82 (2m) (d)** ~~All the fees collected under this subsection shall be deposited~~
4 ~~in the conservation fund.~~ All of the recording fees collected under par. (b) and \$20
5 of each \$300 fee collected under par. (a) 1, shall be credited to the appropriation under
6 s. 20.370 (1) (cr), ~~except as provided under subd. 2.~~

7 **SECTION 1684m.** 77.82 (2m) (d) 2. of the statutes is repealed.

8 **SECTION 1684n.** 77.82 (2m) (dm) of the statutes is renumbered 77.82 (2m) (dm)
9 1. and amended to read:

10 **77.82 (2m) (dm) 1.** ~~The fees~~ Of each fee \$300 or the entire fee, whichever is less,
11 that is collected under pars. par. (a) and or (e) that are is not credited to the
12 appropriation under s. 20.370 (1) (cr) shall be credited to the appropriation under s.
13 20.370 (1) (cx).

14 **SECTION 1684p.** 77.82 (2m) (dm) 2. of the statutes is created to read:

15 **77.82 (2m) (dm) 2.** Any amount not credited to the appropriation under s.
16 20.370 (1) (cx), as calculated in subd. 1., shall be deposited into the conservation fund
17 for forestry purposes.

18 **SECTION 1684q.** 77.82 (2m) (e) of the statutes is amended to read:

19 **77.82 (2m) (e)** If a proposed management plan accompanying a petition filed
20 under sub. (2), (4m), or (12) is not approved by the department under its initial review
21 under sub. (3) (a), and if the department agrees to complete the management plan
22 under sub. (3) (a), the department shall collect from the petitioner a fee in an amount
23 equal to \$300 less the amount the petitioner paid under par. (b) the plan preparation
24 fee established under par. (am), if the petitioner has not previously paid the fee.

25 **SECTION 1684r.** 77.82 (3) (a) of the statutes is amended to read:

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SECTION 1684r

1 ~~77.82 (3) (a) The petitioner may submit a~~ A proposed management plan for may
2 cover the entire acreage of each parcel with subject to the petition. The department,
3 after considering the owner's forest management objectives as stated under sub. (2)
4 (e), shall review and either approve or disapprove the proposed management plan.
5 If the department disapproves ~~a~~ the plan, it shall inform the petitioner of the
6 changes necessary to qualify the plan for approval upon subsequent review. At the
7 request of the petitioner, the department may agree to complete the proposed
8 management plan that has been prepared by an independent certified plan writer.
9 The department shall complete any proposed management plan prepared by the
10 department.

11 **SECTION 1684s.** 77.82 (3) (b) of the statutes is repealed.

12 **SECTION 1684t.** 77.82 (3) (c) (intro.) of the statutes, as affected by 2005
13 Wisconsin Act 228, is amended to read:

14 77.82 (3) (c) (intro.) To qualify for approval, a management plan shall be
15 prepared by ~~a~~ an independent certified plan writer ~~certified by the department or~~
16 prepared by the department itself and shall include all of the following:

17 **SECTION 1684u.** 77.82 (3) (g) of the statutes is amended to read:

18 77.82 (3) (g) The department shall certify plan writers and shall promulgate
19 rules specifying the qualifications that a person must satisfy to become a certified
20 plan writer. For management plans prepared by the department under this
21 subsection, the department may contract with plan writers certified by the
22 department to prepare and complete these plans.

23 **SECTION 1684v.** 77.82 (4m) (d) of the statutes is amended to read:

24 77.82 (4m) (d) An owner of land who has filed a conversion petition under this
25 subsection and ~~who has requested that~~ for whom the department prepare is

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SECTION 1684v

1 ~~preparing or completing~~ a management plan ~~under sub. (3) (b)~~ may withdraw the
2 request and ~~not~~ have it prepared by the department an independent certified plan
3 writer if the owner determines that the department is not preparing the
4 management plan in a timely manner.

5 **SECTION 1684w.** 77.82 (7) (c) 3. of the statutes, as created by 2003 Wisconsin
6 Act 228, is amended to read:

7 77.82 (7) (c) 3. Except as provided in par. (d), if a petition is received on or before
8 May 15 of any year from a petitioner who owns less than 1,000 acres in this state,
9 who, before the deadline established by the department by rule, submitted a draft
10 management plan prepared by ~~a plan writer certified by the department an~~
11 independent certified plan writer, and who submits a completed plan, as defined by
12 the department by rule, with the petition, the department shall investigate and shall
13 either approve the petition and issue the order under sub. (8) or deny the petition
14 before the following November 21.

15 **SECTION 1686f.** 77.92 (4) of the statutes is amended to read:

16 77.92 (4) "Net business income," with respect to a partnership, means taxable
17 income as calculated under section 703 of the Internal Revenue Code; plus the items
18 of income and gain under section 702 of the Internal Revenue Code, including taxable
19 state and municipal bond interest and excluding nontaxable interest income or
20 dividend income from federal government obligations; minus the items of loss and
21 deduction under section 702 of the Internal Revenue Code, except items that are not
22 deductible under s. 71.21; plus guaranteed payments to partners under section 707
23 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
24 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), and (5b), and (5g); and
25 plus or minus, as appropriate, transitional adjustments, depreciation differences,

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SECTION 1686f

1 and basis differences under s. 71.05 (13), (15), (16), (17), and (19); but excluding
2 income, gain, loss, and deductions from farming. "Net business income," with respect
3 to a natural person, estate, or trust, means profit from a trade or business for federal
4 income tax purposes and includes net income derived as an employee as defined in
5 section 3121 (d) (3) of the Internal Revenue Code.

6 **SECTION 1686m.** 77.94 (1) (a) of the statutes is amended to read:

7 77.94 (1) (a) On a corporation under s. 77.93 (1) and (4), an amount equal to
8 the amount calculated by multiplying gross tax liability for the taxable year of the
9 corporation by ~~3%~~ 2%, or in the case of a tax-option corporation an amount equal
10 to the amount calculated by multiplying net income under s. 71.34 by ~~0.2%~~ 0.133%,
11 up to a maximum of \$9,800, or \$25, whichever is greater.

12 **SECTION 1686n.** 77.94 (1) (b) of the statutes is amended to read:

13 77.94 (1) (b) On an entity under s. 77.93 (2), (3), or (5), except an entity that has
14 less than \$4,000,000 of gross receipts, an amount equal to the amount calculated by
15 multiplying net business income as allocated or apportioned to this state by means
16 of the methods under s. 71.04, for the taxable year of the entity by ~~0.2%~~ 0.133%, up
17 to a maximum of \$9,800, or \$25, whichever is greater.

18 **SECTION 1692a.** 77.994 (1) (a) of the statutes is renumbered 77.994 (1) (am).

19 **SECTION 1692b.** 77.994 (1) (ad) of the statutes is created to read:

20 77.994 (1) (ad) 5311 — Department stores.

21 **SECTION 1692c.** 77.994 (1) (em) of the statutes is created to read:

22 77.994 (1) (em) 5499 — Miscellaneous food stores.

23 **SECTION 1692d.** 77.994 (1) (fa) of the statutes is created to read:

24 77.994 (1) (fa) 5611 — Men's and boys' clothing and accessory stores.

25 **SECTION 1692e.** 77.994 (1) (fb) of the statutes is created to read:

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1 77.994 (1) (fb) 5621 — Women's clothing stores.

2 **SECTION 1692f.** 77.994 (1) (fc) of the statutes is created to read:

3 77.994 (1) (fc) 5632 — Women's accessory and specialty stores.

4 **SECTION 1692g.** 77.994 (1) (fd) of the statutes is created to read:

5 77.994 (1) (fd) 5641 — Children's and infants' wear stores.

6 **SECTION 1692h.** 77.994 (1) (fe) of the statutes is created to read:

7 77.994 (1) (fe) 5651 — Family clothing stores.

8 **SECTION 1692i.** 77.994 (1) (ff) of the statutes is created to read:

9 77.994 (1) (ff) 5661 — Shoe stores.

10 **SECTION 1692j.** 77.994 (1) (fg) of the statutes is created to read:

11 77.994 (1) (fg) 5699 — Miscellaneous apparel and accessory stores.

12 **SECTION 1692k.** 77.994 (1) (ka) of the statutes is created to read:

13 77.994 (1) (ka) 5942 — Bookstores.

14 **SECTION 1692L.** 77.994 (1) (kb) of the statutes is created to read:

15 77.994 (1) (kb) 5943 — Stationery stores.

16 **SECTION 1692m.** 77.994 (1) (kc) of the statutes is created to read:

17 77.994 (1) (kc) 5944 — Jewelry stores.

18 **SECTION 1692n.** 77.994 (1) (kd) of the statutes is created to read:

19 77.994 (1) (kd) 5945 — Hobby, toy, and game shops.

20 **SECTION 1692o.** 77.994 (1) (ma) of the statutes is created to read:

21 77.994 (1) (ma) 5948 — Luggage and leather goods stores.

22 **SECTION 1692p.** 77.994 (1) (mb) of the statutes is created to read:

23 77.994 (1) (mb) 5949 — Sewing, needlework, and piece goods stores.

24 **SECTION 1692q.** 77.994 (1) (mc) of the statutes is created to read:

25 77.994 (1) (mc) 5992 — Florists.

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SECTION 1692r

1 **SECTION 1692r.** 77.994 (1) (md) of the statutes is created to read:

2 77.994 (1) (md) 5993 — Tobacco stores and stands.

3 **SECTION 1692s.** 77.994 (1) (me) of the statutes is created to read:

4 77.994 (1) (me) 5994 — News dealers and newsstands.

5 **SECTION 1692t.** 77.994 (1) (mf) of the statutes is created to read:

6 77.994 (1) (mf) 5999 — Miscellaneous retail stores.

7 **SECTION 1692u.** 77.994 (1) (pa) of the statutes is created to read:

8 77.994 (1) (pa) 7922 — Theatrical producers (except motion picture) and
9 miscellaneous theatrical services.

10 **SECTION 1692v.** 77.994 (1) (pb) of the statutes is created to read:

11 77.994 (1) (pb) 7929 — Bands, orchestras, actors, and other entertainers and
12 entertainment groups.

13 **SECTION 1692w.** 77.994 (1) (qa) of the statutes is created to read:

14 77.994 (1) (qa) 7991 — Physical fitness facilities.

15 **SECTION 1692x.** 77.994 (1) (ta) of the statutes is created to read:

insert 16, 723-A → 77.994 (1) (ta) 7997 — Membership sports and recreation clubs.

17 **SECTION 1694.** 77.995 (2) of the statutes is amended to read:

18 77.995 (2) There is imposed a fee at the rate of 3%, ~~or 5%~~ for the rental of
19 limousines, of the gross receipts on the rental, but not for rental and not for rental
20 as a service or repair replacement vehicle of Type 1 automobiles, as defined in s.
21 340.01 (4) (a); of mobile homes, as defined in s. 340.01 (29); of motor homes, as defined
22 in s. 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by
23 establishments primarily engaged in short-term rental of vehicles without drivers,
24 for a period of 30 days or less, unless the sale is exempt from the sales tax under s.

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1 77.54 (1), (4), (7) (a), (7m) or (9a). There is also imposed a fee at the rate of 5% of the
2 gross receipts on the rental of limousines.

3 **SECTION 1697m.** Subchapter XIII of chapter 77 [precedes 77.9971] of the
4 statutes is created to read:

CHAPTER 77**SUBCHAPTER XIII****REGIONAL TRANSIT****AUTHORITY FEE**

5
6
7
8
9 **77.9971 Imposition.** A regional transit authority under s. 59.58 (6) may
10 impose a fee at a rate not to exceed \$2 for each transaction in the region, as defined
11 in s. 59.58 (6) (a) 2., on the rental, but not for rental and not for rental as a service
12 or repair replacement vehicle, of Type 1 automobiles, as defined in s. 340.01 (4) (a),
13 by establishments primarily engaged in short-term rental of passenger cars without
14 drivers, for a period of 30 days or less, unless the sale is exempt from the sales tax
15 under s. 77.54 (1), (4), (7) (a), (7m), (9), or (9a). The fee imposed under this subchapter
16 shall be effective on the first day of the first month that begins at least 90 days after
17 the governing body of the regional transit authority approves the imposition of the
18 fee and notifies the department of revenue. The governing body shall notify the
19 department of a repeal of the fee imposed under this subchapter at least 60 days
20 before the effective date of the repeal.

21 **77.9972 Administration.** (1) The department of revenue shall administer
22 the fee under this subchapter and may take any action, conduct any proceeding, and
23 impose interest and penalties.

24 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14) (a) to (f),
25 (j), and (k), 77.52 (4), (6), (13), (14), and (18), 77.58 (1) to (5) and (7), 77.59, 77.60, 77.61

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SECTION 1697m

1 (2), (5), (8), (9), and (12) to (14), and 77.62, as they apply to the taxes under subch.
2 III, apply to the fee under this subchapter. Sections 77.72 (1) and (2) (a) and 77.73,
3 as they apply to the taxes under subch. V, apply to the fee under this subchapter. The
4 renter shall collect the fee under this subchapter from the person to whom the
5 passenger car is rented.

6 (3) From the appropriation under s. 20.835 (4) (gh), the department of revenue
7 shall distribute 97.45% of the fees collected under this subchapter for each regional
8 transit authority to that authority and shall indicate to the authority the fees
9 reported by each fee payer in the authority's jurisdiction, no later than the end of the
10 month following the end of the calendar quarter in which the amounts were collected.
11 The fees distributed shall be increased or decreased to reflect subsequent refunds,
12 audit adjustments, and all other adjustments. Interest paid on refunds of the fee
13 under this subchapter shall be paid from the appropriation under s. 20.835 (4) (gh)
14 at the rate under s. 77.60 (1) (a). Any regional transit authority that receives a report
15 along with a payment under this subsection is subject to the duties of confidentiality
16 to which the department of revenue is subject under s. 77.61 (5).

17 (4) Persons who are subject to the fee under this subchapter shall register with
18 the department of revenue. Any person who is required to register; including any
19 person authorized to act on behalf of a corporation, partnership, or other person who
20 is required to register; who fails to do so is guilty of a misdemeanor.

21 **77.9973 Discontinuation.** Retailers and the department of revenue may not
22 collect fees under this subchapter for any regional transit authority after the
23 calendar quarter during which the regional transit authority ceases to exist, except
24 that the department may collect from retailers fees that accrued before that calendar

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SECTION 1697m

1 quarter and interest and penalties that relate to those fees. If fees are collected, the
2 authority may use the revenue for any lawful purpose.

3 **SECTION 1698.** 78.005 (14) of the statutes is amended to read:

4 78.005 (14) "Supplier" includes a person who imports, or acquires immediately
5 upon import, motor vehicle fuel by pipeline or marine vessel from a state, territory
6 or possession of the United States or from a foreign country into a terminal and who
7 is registered under 26 USC 4101 for tax-free transactions in gasoline. "Supplier"
8 also includes a person who produces in this state; or imports into a terminal or bulk
9 plant; or acquires immediately upon import by truck, railcar or barge into a terminal;
10 alcohol or alcohol derivative substances. "Supplier" also includes a person who
11 produces, manufactures or refines motor vehicle fuel in this state. "Supplier" also
12 includes a person who acquires motor vehicle fuel pursuant to an industry terminal
13 exchange agreement or by a 2-party exchange under section 4105 of the Internal
14 Revenue Code. "Supplier" does not include a retail dealer or wholesaler who merely
15 blends alcohol with gasoline before the sale or distribution of the product. "Supplier"
16 does not include a terminal operator who merely handles in a terminal motor vehicle
17 fuel consigned to the terminal operator.

18 **SECTION 1705b.** 79.04 (1) (intro.) of the statutes is amended to read:

19 79.04 (1) (intro.) Annually, except for production plants that begin operation
20 after December 31, 2003, or begin operation as a repowered production plant after
21 December 31, 2003, and except as provided in sub. (4m) and under s. 70.112 (4) (am),
22 the department of administration, upon certification by the department of revenue,
23 shall distribute to a municipality having within its boundaries a production plant,
24 general structure, or substation, used by a light, heat, or power company assessed
25 under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the

ENGROSSED ASSEMBLY BILL 100**SECTION 1705b**

1 production plant or substation is owned or operated by a local governmental unit
2 located outside of the municipality, or by an electric cooperative assessed under ss.
3 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825
4 the amount determined as follows:

5 **SECTION 1705c.** 79.04 (1) (b) 1. of the statutes is amended to read:

6 79.04 (1) (b) 1. Beginning with the distribution under this subsection in 1991,
7 and ending with the distribution under this subsection in 2006, the amount
8 determined under par. (a) to value property used by a light, heat or power company
9 in a municipality may not be less than the amount determined to value the property
10 for the distribution to the municipality under this subsection in 1990, subject to
11 subs. 2., 3. and 4.

12 **SECTION 1705d.** 79.04 (2) (a) of the statutes is amended to read:

13 79.04 (2) (a) Annually, except for production plants that begin operation after
14 December 31, 2003, or begin operation as a repowered production plant after
15 December 31, 2003, and except as provided in sub. (4m) and under s. 70.112 (4) (am),
16 the department of administration, upon certification by the department of revenue,
17 shall distribute from the shared revenue account or, for the distribution in 2003, from
18 the appropriation under s. 20.835 (1) (t) to any county having within its boundaries
19 a production plant, general structure, or substation, used by a light, heat or power
20 company assessed under s. 76.28 (2) or 76.29 (2), except property described in s.
21 66.0813 unless the production plant or substation is owned or operated by a local
22 governmental unit that is located outside of the municipality in which the production
23 plant or substation is located, or by an electric cooperative assessed under ss. 76.07
24 and 76.48, respectively, or by a municipal electric company under s. 66.0825 and
25 amount determined by multiplying by 6 mills in the case of property in a town and

ENGROSSED ASSEMBLY BILL 100**SECTION 1705d**

1 by 3 mills in the case of property in a city or village the first \$125,000,000 of the
2 amount shown in the account, plus leased property, of each public utility except
3 qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December
4 31 of the preceding year for "production plant, exclusive of land," "general
5 structures," and "substations," in the case of light, heat and power companies,
6 electric cooperatives or municipal electric companies, for all property within the
7 municipality in accordance with the system of accounts established by the public
8 service commission or rural electrification administration, less depreciation thereon
9 as determined by the department of revenue and less the value of treatment plant
10 and pollution abatement equipment, as defined under s. 70.11 (21) (a), as determined
11 by the department of revenue plus an amount from the shared revenue account or,
12 for the distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined
13 by multiplying by 6 mills in the case of property in a town, and 3 mills in the case of
14 property in a city or village, of the total original cost of production plant, general
15 structures, and substations less depreciation, land and approved waste treatment
16 facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm),
17 as reported to the department of revenue of all property within the municipality. The
18 total of amounts, as depreciated, from the accounts of all public utilities for the same
19 production plant is also limited to not more than \$125,000,000. The amount
20 distributable to a county under this subsection and sub. (6) in any year shall not
21 exceed \$100 times the population of the county.

22 **SECTION 1705e.** 79.04 (2) (am) 1. of the statutes is amended to read:

23 79.04 (2) (am) 1. Beginning with the distribution under this subsection in 1991,
24 and ending with the distribution under this subsection in 2006, the amount
25 determined under par. (a) to value property used by a light, heat or power company

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SECTION 1705e

1 in a county may not be less than the amount determined to value the property for the
2 distribution to the county under this subsection in 1990, subject to subds. 2. and 3.

3 **SECTION 1705f.** 79.04 (4m) of the statutes is created to read:

4 79.04 (4m) Beginning with distributions in 2007, for production plants
5 described under subs. (1) and (2), if in any year the payments to the municipality and
6 county in which the production plant is located would be greater under subs. (6) and
7 (7) (c) 1. based on the production plant's name-plate capacity than under sub. (1) or
8 (2) based on the depreciated net book value of the production plant, the municipality
9 and county shall receive payments under subs. (6) and (7) (c) 1., rather than under
10 sub. (1) or (2), beginning in that year and in each year thereafter.

11 **SECTION 1705g.** 79.04 (6) (a) of the statutes is amended to read:

12 79.04 (6) (a) Annually, beginning in 2005, for production plants that begin
13 operation after December 31, 2003, or begin operation as a repowered production
14 plant after December 31, 2003, except as provided in sub. (4m), the department of
15 administration, upon certification by the department of revenue, shall distribute
16 payments from the public utility account, as determined under par. (b), to each
17 municipality and county in which a production plant is located, if the production
18 plant has a name-plate capacity of at least one megawatt and is used by a light, heat,
19 or power company assessed under s. 76.28 (2) or 76.29 (2), except property described
20 in s. 66.0813, unless the production plant is owned or operated by a local
21 governmental unit located outside of the municipality; by a qualified wholesale
22 electric company, as defined in s. 76.28 (1) (gm); by a wholesale merchant plant, as
23 defined in s. 196.491 (1) (w); by an electric cooperative assessed under ss. 76.07 and
24 76.48, respectively; or by a municipal electric company under s. 66.0825.

25 **SECTION 1706.** 79.043 (4) of the statutes is amended to read:

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SECTION 1706

1 79.043 (4) Except as provided under s. 79.02 (3) (e), beginning in 2004 the total
2 amount to be distributed each year to municipalities from the aid account is
3 ~~\$703,102,200~~ \$702,483,300.

4 **SECTION 1710.** 79.095 (4) of the statutes is amended to read:

5 79.095 (4) PAYMENT. The department shall calculate the payments due each
6 taxing jurisdiction under this section by multiplying the full value as of the January
7 1 of the preceding year of the property that is exempt under s. 70.11 (39) and (39m)
8 and that is located in the jurisdiction by the full-value gross tax rate of the
9 jurisdiction for the preceding year. The department shall certify the amount of the
10 payment due each taxing jurisdiction to the department of administration, which
11 shall make the payments on or before the first Monday in May except that, beginning
12 in 2007, the department of administration shall make the payments on or before the
13 4th Monday in July. For purposes of ch. 121, school districts shall treat the payments
14 made in July under this subsection as if they had been received in the previous school
15 year.

16 **SECTION 1717.** 79.14 of the statutes is amended to read:

17 **79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b) is
18 \$319,305,000 in 1994, 1995, and 1996 and is: \$469,305,000 beginning in 1997 and
19 ending in 2006; and \$519,305,000 in 2007 and in each year thereafter.

20 **SECTION 1718g.** 84.01 (30) (intro.) of the statutes is amended to read:

21 **84.01 (30) BUILD-OPERATE-LEASE OR TRANSFER AGREEMENTS.** (intro.) The
22 department may enter into build-operate-lease or transfer agreements with private
23 entities for the construction of transportation projects, including any projects to be
24 financed under s. 84.59 for transportation administrative facilities under s. 84.01
25 (28) and, for projects that are not purchased by the state upon their completion, for

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SECTION 1718g

1 the maintenance and operation of such projects. A project under this subsection may
2 be constructed on state-owned land. An agreement under this subsection may not
3 be entered into unless the department determines that the agreement advances the
4 public interest, and the private entity has prior experience in design, construction,
5 site development and environmental impact analysis and, for a project that is not
6 expected to be purchased by the state upon its completion, has the capability of
7 maintaining and operating the facility upon completion of the project. The following
8 provisions shall be contained in any build-operate-lease or transfer agreement
9 under this subsection, except that they shall be included in an agreement for a sale
10 of property under par. (g) 3. only if they are relevant to that sale:

11 **SECTION 1718i.** 84.01 (30) (g) 3. of the statutes is created to read:

12 84.01 (30) (g) 3. Notwithstanding any other statute, the department may sell,
13 at fair market value, the real estate upon which a park-and-ride facility is or may
14 be located, if the department determines that the sale is in the best interests of the
15 public and the department determines that the real estate will be used in a manner
16 consistent with the state's transportation interests.

17 **SECTION 1718m.** 84.013 (2) (b) of the statutes is amended to read:

18 84.013 (2) (b) Except as provided in ss. 84.014, 84.03 (3), and 84.555, and
19 subject to s. 86.255, reconditioning, reconstruction and resurfacing of highways shall
20 be funded from the appropriations under ~~s. ss.~~ ss. 20.395 (3) (cq) to (cx) and 20.866 (2)
21 (uur).

22 **SECTION 1719.** 84.014 (2) of the statutes is amended to read:

23 84.014 (2) Subject to ss. 84.555 and 86.255, any southeast Wisconsin freeway
24 rehabilitation projects, including the Marquette interchange reconstruction project
25 and projects that involve adding one or more lanes 5 miles or more in length to the

ENGROSSED ASSEMBLY BILL 100**SECTION 1719**

1 existing freeway, may be funded only from the appropriations under ss. 20.395 (3)
2 (er), (ct), (cw), and (cy) and 20.866 (2) (uum) and (uup).

3 **SECTION 1719g.** 84.014 (4) of the statutes is renumbered 84.014 (4) (a).

4 **SECTION 1719h.** 84.014 (4) (b) of the statutes is created to read:

5 84.014 (4) (b) In each fiscal year in which the department expends or
6 encumbers funds for the Marquette interchange reconstruction project, the
7 department shall, to the maximum extent possible, expend or encumber funds
8 allocated under s. 20.395 (3) (cr) and (cy) for the project for that fiscal year before
9 bonds under s. 20.866 (2) (uup) may be issued for the project in that fiscal year.

10 **SECTION 1719i.** 84.014 (4) (c) of the statutes is created to read:

11 84.014 (4) (c) Notwithstanding s. 16.42 (1), in submitting information under
12 s. 16.42 for purposes of the 2009-11 biennial budget act and, to the extent the
13 department maintains expenditure authorization under s. 20.395 (3) (cr), each
14 biennial budget act thereafter, if the department determines that the amount of
15 funds shown in the schedule, as defined in s. 84.03 (2) (a) 2., for the appropriation
16 under s. 20.395 (6) (au) in the 2nd year of the current fiscal biennium exceeds the
17 amount of funds needed for debt service payments under s. 20.395 (6) (au) in the first
18 year of the fiscal biennium for which information is submitted, the department shall
19 add the difference in these amounts to the amount of funds shown in the schedule,
20 as defined in s. 84.03 (2) (a) 2., for the appropriation under s. 20.395 (3) (cr) in the
21 2nd year of the current fiscal biennium for the purpose of establishing its base level
22 funding for the appropriation under s. 20.395 (3) (cr) in submitting its biennial
23 budget request. In determining the amount of funds needed for debt service
24 payments under s. 20.395 (6) (au) in the first year of the fiscal biennium for which
25 information is submitted, the department shall assume that no additional bonds will

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1 be issued under s. 20.866 (2) (uup) during the fiscal biennium for which information
2 is submitted.

3 **SECTION 1719L.** 84.03 (3) (a) of the statutes is amended to read:

4 84.03 (3) (a) Subject to par. (b), the department shall, from the appropriations
5 under s. 20.395 (3) (cr) and (cy), award a grant of \$5,000,000 from the amounts
6 allocated for the Marquette interchange reconstruction project under 2001
7 Wisconsin Act 16, section 9152 (5w), ~~shall award a grant of \$2,500,000 under s. 86.31~~
8 ~~(3s)~~, and shall award grants totaling \$2,500,000 from the appropriation under s.
9 20.395 (3) (ck), to the city of Milwaukee for reconstruction of West Canal Street and
10 extension of West Canal Street to USH 41 at Miller Park in the city of Milwaukee to
11 serve as a transportation corridor for the purpose of mitigating traffic associated
12 with the reconstruction of the Marquette interchange.

13 **SECTION 1719r.** 84.03 (3) (b) of the statutes is amended to read:

14 84.03 (3) (b) No grant may be awarded under par. (a) ~~or s. 86.31 (3s)~~ unless the
15 city of Milwaukee contributes \$10,000,000 toward the West Canal Street
16 reconstruction and extension project.

17 **SECTION 1723.** 84.09 (9) of the statutes is created to read:

18 84.09 (9) Subsections (5), (5m), and (6) do not apply to state surplus property
19 that is sold under s. 16.848.

20 **SECTION 1723m.** 84.115 of the statutes is created to read:

21 **84.115 Bridge in Door County.** (1) Notwithstanding ss. 84.11 and 84.14, and
22 subject to sub. (3) (b), the department shall construct a bridge in the city of Sturgeon
23 Bay in Door County that connects upper Door County and lower Door County.
24 Construction of the bridge shall commence not later than one year after the effective

ENGROSSED ASSEMBLY BILL 100**SECTION 1723m**

1 date of this subsection [revisor inserts date] and prior to reconstruction of the
2 Michigan Street Bridge in the city of Sturgeon Bay in Door County.

3 (2) (a) In this subsection, "design-build procurement process" means a method
4 of contracting for a project under which the engineering, design, and construction
5 services are provided by a single private entity or consortium that is selected as part
6 of a single bidding process for the project.

7 (b) Notwithstanding ss. 84.01 (13), 84.06 (2), and 84.11 (5n), the department
8 may utilize a design-build procurement process for the project specified in sub. (1)
9 if all of the following conditions are met:

10 1. The contract is awarded through a competitive selection process that
11 utilizes, at a minimum, contractor qualifications, quality, completion time, and cost
12 as award criteria. To be eligible to participate in the selection process, a bidder must
13 have prior experience in design and construction and must be prequalified by the
14 department as a design consultant and as a contractor.

15 2. The contract is approved by the appropriate federal authority if, in the
16 judgment of the secretary, such approval is necessary for purposes relating to state
17 eligibility for federal aid.

18 (3) (a) Notwithstanding s. 84.11 (5m), the bridge project specified in sub. (1)
19 shall be funded only from the appropriations under s. 20.395 (3) (cq), (cv), and (cx).

20 (b) Door County shall contribute \$1,500,000 to fund its share of the costs of the
21 bridge project specified in sub. (1). The city of Sturgeon Bay shall acquire lands
22 necessary for rights-of-way and other purposes, and construct or reconstruct as
23 necessary all highway approaches, associated with construction of the bridge
24 specified in sub. (1), but shall not otherwise be required to contribute to the costs of
25 the bridge project specified in sub. (1).

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SECTION 1725m

1 **SECTION 1725m.** 84.185 (8r) of the statutes is created to read:

2 84.185 (8r) ETHANOL PRODUCTION FACILITIES. The department may not make a
3 grant under this section after the effective date of this subsection [revisor inserts
4 date], for an improvement related to an economic development project that involves
5 the construction of an ethanol production facility, unless the department determines
6 a competitive bidding process is used for the construction of the ethanol production
7 facility.

8 **SECTION 1727.** 84.555 (1m) of the statutes is renumbered 84.555 (1m) (a) and
9 amended to read:

10 84.555 (1m) (a) Notwithstanding sub. (1) and ss. 84.51 and 84.59, and subject
11 to par. (b), the proceeds of general obligation bonds issued under s. 20.866 (2) (uum)
12 are allocated for expenditure obligations under s. 84.95 and s. 84.014 and the
13 proceeds of general obligation bonds issued under s. 20.866 (2) (uup) may be used to
14 fund expenditure obligations for the Marquette interchange reconstruction project
15 under s. 84.014.

16 **SECTION 1727g.** 84.555 (1m) (b) of the statutes is created to read:

17 84.555 (1m) (b) No bonds may be issued under s. 20.866 (2) (uup) to fund the
18 Marquette interchange reconstruction project under s. 84.014 unless all of the
19 following conditions are satisfied:

- 20 1. Funds allocated under s. 20.395 (3) (cr) and (cy) for the Marquette
21 interchange reconstruction project for the fiscal year in which the bonds are to be
22 issued are not sufficient to meet estimated expenditure obligations for the project in
23 that fiscal year and the bond issuance results in an amount of bond proceeds in that
24 fiscal year that does not exceed the difference between the estimated expenditure

ENGROSSED ASSEMBLY BILL 100**SECTION 1727g**

1 obligations for the project in that fiscal year and the amount of funds allocated under
2 s. 20.395 (3) (cr) and (cy) for the project for that fiscal year.

3 2. Bonds to be issued during the 2005-07 fiscal biennium bear a maturity date
4 not later than June 30 of the 2nd fiscal year following the fiscal year in which the
5 bonds are issued and bonds to be issued after the 2005-07 fiscal biennium bear a
6 maturity date not later than June 30 of the fiscal year immediately following the
7 fiscal year in which the bonds are issued.

8 **SECTION 1728.** 84.59 (6) of the statutes is amended to read:

9 84.59 (6) The building commission may contract revenue obligations when it
10 reasonably appears to the building commission that all obligations incurred under
11 this section can be fully paid from moneys received or anticipated and pledged to be
12 received on a timely basis. Except as provided in this subsection, the principal
13 amount of revenue obligations issued under this section may not exceed
14 ~~\$2,095,583,900~~ \$2,324,377,900, excluding any obligations that have been defeased
15 under a cash optimization program administered by the building commission, to be
16 used for transportation facilities under s. 84.01 (28) and major highway projects for
17 the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal
18 amount, the building commission may contract revenue obligations under this
19 section as the building commission determines is desirable to refund outstanding
20 revenue obligations contracted under this section and to pay expenses associated
21 with revenue obligations contracted under this section.

22 **SECTION 1728m.** 84.95 of the statutes is amended to read:

23 **84.95 General obligation bonding for highway rehabilitation projects.**

24 Notwithstanding ss. 84.51, 84.53, and 84.59, ~~under s. 84.555~~ state highway
25 rehabilitation projects for the purposes specified in s. 20.395 (3) (cq) may, under s.

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SECTION 1728m

1 84.555, be funded with the proceeds of general obligation bonds issued under s.
2 20.866 (2) (uum) and such projects may be funded with the proceeds of general
3 obligation bonds issued under s. 20.866 (2) (uur).

4 **SECTION 1730m.** 85.022 (3) of the statutes is amended to read:

5 85.022 (3) A recipient of funding under this section shall make the results of
6 its study available to any interested city, village, town or county and shall comply
7 with the requirements of s. 59.58 (6) (dm), if applicable.

8 **SECTION 1732g.** 85.064 (1) (b) of the statutes is amended to read:

9 85.064 (1) (b) "Political subdivision" means any city, village, town, county,
10 transit commission organized under s. 59.58 (2) or 66.1021 or recognized under s.
11 66.0301, or regional transportation transit authority organized under s. 59.58 (6)
12 within this state.

13 **SECTION 1732r.** 85.064 (4) of the statutes is created to read:

14 85.064 (4) Any recipient of a grant under this section shall comply with the
15 requirements of s. 59.58 (6) (dm), if applicable.

16 **SECTION 1733.** 85.103 (6) of the statutes is amended to read:

17 85.103 (6) The department may disclose the personal identifier of any person
18 who has made a designation under sub. (2) or (3) if the department discloses the
19 personal identifier under s. 341.17 (9), 342.06, 343.027, 343.14, 343.234, 343.235,
20 343.24 (3) and (4), or 343.245 (3m).

21 **SECTION 1734.** 85.20 (4m) (a) 6. cm. of the statutes is amended to read:

22 85.20 (4m) (a) 6. cm. ~~For aid payable for calendar year 2002, from the~~
23 ~~appropriation under s. 20.395 (1) (ht), the department shall pay \$55,697,800 to the~~
24 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~
25 ~~urban mass transit system that has annual operating expenses in excess of~~

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SECTION 1734

1 ~~\$80,000,000.~~ For aid payable for calendar year ~~2003~~ and for each calendar year
2 ~~thereafter~~ years 2004 and 2005, from the appropriation under s. 20.395 (1) (ht), the
3 department shall pay \$56,811,800 to the eligible applicant that pays the local
4 contribution required under par. (b) 1. for an urban mass transit system that has
5 annual operating expenses in excess of \$80,000,000. From the appropriation under
6 s. 20.395 (1) (ht), the department shall pay \$57,948,000 for aid payable for calendar
7 year 2006, and \$59,107,000 for aid payable for calendar year 2007 and thereafter, to
8 the eligible applicant that pays the local contribution required under par. (b) 1. for
9 an urban mass transit system that has annual operating expenses in excess of
10 \$80,000,000. If the eligible applicant that receives aid under this subd. 6. cm. is
11 served by more than one urban mass transit system, the eligible applicant may
12 allocate the aid between the urban mass transit systems in any manner the eligible
13 applicant considers desirable.

14 **SECTION 1735.** 85.20 (4m) (a) 6. d. of the statutes is amended to read:

15 85.20 (4m) (a) 6. d. ~~For aid payable for calendar year 2002, from the~~
16 ~~appropriation under s. 20.395 (1) (hu), the department shall pay \$14,869,500 to the~~
17 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~
18 ~~urban mass transit system that has annual operating expenses in excess of~~
19 ~~\$20,000,000 but less than \$80,000,000.~~ For aid payable for calendar year ~~2003~~ and
20 for each calendar year thereafter years 2004 and 2005, from the appropriation under
21 s. 20.395 (1) (hu), the department shall pay \$15,166,900 to the eligible applicant that
22 pays the local contribution required under par. (b) 1. for an urban mass transit
23 system that has annual operating expenses in excess of \$20,000,000 but less than
24 \$80,000,000. From the appropriation under s. 20.395 (1) (hu), the department shall
25 pay \$15,470,200 for aid payable for calendar year 2006, and \$15,779,600 for aid

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SECTION 1735

1 payable for calendar year 2007 and thereafter, to the eligible applicant that pays the
2 local contribution required under par. (b) 1. for an urban mass transit system that
3 has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000.
4 If the eligible applicant that receives aid under this subd. 6. d. is served by more than
5 one urban mass transit system, the eligible applicant may allocate the aid between
6 the urban mass transit systems in any manner the eligible applicant considers
7 desirable.

8 **SECTION 1736.** 85.20 (4m) (a) 7. b. of the statutes is amended to read:

9 85.20 (4m) (a) 7. b. For the purpose of making allocations under subd. 7. a., the
10 amounts for aids are ~~\$20,596,400 in calendar year 2002, \$21,008,300 in calendar~~
11 ~~year 2003, and \$21,757,600 in calendar year 2004~~ and in each calendar year
12 thereafter years 2004 and 2005, \$22,192,800 in calendar year 2006, and \$22,636,700
13 in calendar year 2007 and thereafter. These amounts, to the extent practicable, shall
14 be used to determine the uniform percentage in the particular calendar year.

15 **SECTION 1737.** 85.20 (4m) (a) 8. b. of the statutes is amended to read:

16 85.20 (4m) (a) 8. b. For the purpose of making allocations under subd. 8. a., the
17 amounts for aids are ~~\$5,563,100 in calendar year 2002, \$5,674,400 in calendar year~~
18 ~~2003, and \$4,925,100 in calendar year 2004~~ and in each calendar year thereafter
19 years 2004 and 2005, \$5,023,600 in calendar year 2006, and \$5,124,100 in calendar
20 year 2007 and thereafter. These amounts, to the extent practicable, shall be used to
21 determine the uniform percentage in the particular calendar year.

22 **SECTION 1739.** 86.30 (2) (a) 3. of the statutes is amended to read:

23 86.30 (2) (a) 3. For each mile of road or street under the jurisdiction of a
24 municipality as determined under s. 86.302, the mileage aid payment shall be \$1,755

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SECTION 1739

1 ~~in calendar year 2002, and \$1,825 in calendar year 2003 years 2004 and 2005, \$1,862~~
2 ~~in calendar year 2006, and \$1,899 in calendar year 2007 and thereafter.~~

3 **SECTION 1740.** 86.30 (9) (b) of the statutes is amended to read:

4 86.30 (9) (b) For the purpose of calculating and distributing aids under sub. (2),
5 the amounts for aids to counties are ~~\$86,581,300 in calendar year 2002, and~~
6 ~~\$90,044,600 in calendar year 2003 years 2004 and 2005, \$91,845,500 in calendar~~
7 ~~year 2006, and \$93,682,400 in calendar year 2007 and thereafter.~~ These amounts,
8 to the extent practicable, shall be used to determine the statewide county average
9 cost-sharing percentage in the particular calendar year.

10 **SECTION 1741.** 86.30 (9) (c) of the statutes is amended to read:

11 86.30 (9) (c) For the purpose of calculating and distributing aids under sub. (2),
12 the amounts for aids to municipalities are ~~\$272,395,300 in calendar year 2002, and~~
13 ~~\$283,291,100 in calendar year 2003 years 2004 and 2005, \$288,956,900 in calendar~~
14 ~~year 2006, and \$294,736,000 in calendar year 2007 and thereafter.~~ These amounts,
15 to the extent practicable, shall be used to determine the statewide municipal average
16 cost-sharing percentage in the particular calendar year.

17 **SECTION 1741b.** 86.31 (1) (b) of the statutes is repealed and recreated to read:

18 86.31 (1) (b) "Improvement" means:

19 1. With respect to a project funded under sub. (3), a highway construction
20 project with a projected design life of at least 10 years or a feasibility study of a
21 highway construction project with a projected design life of at least 10 years.

22 2. With respect to a project funded under subs. (3g) to (3r), a single highway
23 construction project that may be let to contract in one or more components, with a
24 projected design life of at least 10 years and that meets the minimum cost thresholds
25 in subs. (3g) to (3r).

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SECTION 1741d

1 **SECTION 1741d.** 86.31 (2) (b) of the statutes is amended to read:

2 86.31 (2) (b) Except as provided in par. (d), improvements for highway
3 construction projects funded under the program sub. (3) shall be under contracts.
4 Such contracts shall be awarded on the basis of competitive bids and shall be
5 awarded to the lowest responsible bidder. If a city or village does not receive a
6 responsible bid for an improvement, the city or village may contract with a county
7 for the improvement. A town may contract with a county for the improvement
8 subject to the criteria and procedures promulgated as rules under sub. (6) (h).

9 **SECTION 1741e.** 86.31 (2) (br) of the statutes is created to read:

10 86.31 (2) (br) Improvements for highway construction projects funded under
11 subs. (3g) to (3r) shall in all cases be under contracts. Such contracts shall be
12 awarded on the basis of competitive bids and shall be awarded to the lowest
13 responsible bidder.

14 **SECTION 1741g.** 86.31 (2) (c) of the statutes is amended to read:

15 86.31 (2) (c) Improvements consisting of feasibility studies funded under the
16 program sub. (3) may be performed by political subdivisions or the department of
17 transportation, including the making and execution of all contracts.

18 **SECTION 1741h.** 86.31 (2) (d) (intro.) of the statutes is amended to read:

19 86.31 (2) (d) (intro.) County trunk highway improvements funded under the
20 program sub. (3), including the hauling and laying of asphaltic hot mix, may be
21 performed by county highway departments, subject to the following restrictions:

22 **SECTION 1741j.** 86.31 (3) (title) of the statutes is repealed and recreated to read:

23 86.31 (3) (title) ENTITLEMENT COMPONENT.

24 **SECTION 1741k.** 86.31 (3) (a) (intro.) of the statutes is amended to read:

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SECTION 1741k

1 86.31 (3) (a) (intro.) Funds provided under s. 20.395 (2) (fr) shall be distributed
2 under this subsection. For purposes of entitlement, the program shall consist of the
3 following components:

4 **SECTION 1741m.** 86.31 (3) (b) (intro.) of the statutes is amended to read:

5 86.31 (3) (b) (intro.) From the appropriation under s. 20.395 (2) (fr), ~~after first~~
6 ~~deducting the funds allocated under subs. (3g), (3m) and (3r),~~ the department shall
7 allocate funds for entitlement as follows:

8 **SECTION 1741o.** 86.31 (3) (c) of the statutes is amended to read:

9 86.31 (3) (c) Entitlements for each component under this subsection will be
10 determined by a formula and calculated for each county, except that cities and
11 villages with a population of 20,000 or more shall receive a proportionate share of the
12 entitlement for city and village street improvements for the applicable county. No
13 county may receive less than 0.5% of the total funds allocated to counties for county
14 trunk highway improvements under par. (b) 1.

15 **SECTION 1741p.** 86.31 (3g) of the statutes is amended to read:

16 86.31 (3g) COUNTY TRUNK HIGHWAY IMPROVEMENTS ~~— DISCRETIONARY GRANTS.~~
17 ~~From~~ Subject to sub. (3u), from the appropriation under s. 20.395 (2) ~~(fr)~~ (ft), the
18 department shall allocate ~~\$5,250,000~~ \$7,400,000 in each fiscal year, beginning in
19 fiscal year ~~2001-02~~ 2005-06, to fund county trunk highway improvements with
20 eligible costs totaling more than \$250,000. The funding of improvements under this
21 subsection is in addition to the allocation of funds for entitlements under sub. (3).
22 Notwithstanding requirements in this subsection, the department may distribute up
23 to 20 percent of the funds allocated to counties under this subsection for projects with
24 eligible costs between \$150,000 and \$250,000 to counties that have a total equalized

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SECTION 1741p

1 value, exclusive of the incremental value in tax incremental financing districts, in
2 the lowest 20 percent of the state's counties.

3 **SECTION 1741q.** 86.31 (3m) of the statutes is amended to read:

4 86.31 (3m) TOWN ROAD IMPROVEMENTS — DISCRETIONARY GRANTS. ~~From~~ Subject
5 to sub. (3u), from the appropriation under s. 20.395 (2) (~~fr~~) (ft), the department shall
6 allocate \$750,000 \$2,175,000 in each fiscal year, beginning in fiscal year 2001-02
7 2005-06, to fund town road improvements with eligible costs totaling \$100,000 or
8 more. The funding of improvements under this subsection is in addition to the
9 allocation of funds for entitlements under sub. (3).

10 **SECTION 1741s.** 86.31 (3r) of the statutes is amended to read:

11 86.31 (3r) MUNICIPAL STREET IMPROVEMENTS — DISCRETIONARY GRANTS. ~~From~~
12 Subject to sub. (3u), from the appropriation under s. 20.395 (2) (~~fr~~) (ft), the
13 department shall allocate \$1,000,000 \$2,425,000 in each fiscal year, beginning in
14 fiscal year 2001-02 2005-06, to fund municipal street improvement projects having
15 total estimated costs of \$250,000 or more. The funding of improvements under this
16 subsection is in addition to the allocation of funds for entitlements under sub. (3).

17 **SECTION 1741u.** 86.31 (3s) of the statutes is repealed.

18 **SECTION 1741v.** 86.31 (3u) of the statutes is created to read:

19 86.31 (3u) ADJUSTMENTS TO FUNDING ALLOCATIONS. If the sum of allocations
20 required under subs. (3g) to (3r) exceeds the amounts in the schedule under s. 20.395
21 (2) (ft), the department shall make proportionate adjustments to the allocations
22 under subs. (3g) to (3r) so that the total allocations under subs. (3g) to (3r) equal the
23 amounts in the schedule under s. 20.395 (2) (ft).

24 **SECTION 1741x.** 86.31 (4) of the statutes is amended to read:

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SECTION 1741x

1 86.31 (4) REIMBURSEMENT FOR IMPROVEMENTS. All costs of an improvement
2 funded under this section shall be the responsibility of the political subdivision. At
3 the completion of an improvement under sub. (3), the political subdivision may apply
4 to the department for reimbursement of not more than 50% of eligible costs in the
5 manner and form prescribed by the department. At the completion of an
6 improvement under subs. (3g) to (3r), the political subdivision may apply to the
7 department for reimbursement of not more than 55% of eligible costs in the manner
8 and form prescribed by the department.

9 SECTION 1741y. 86.31 (6) (h) (intro.) of the statutes is amended to read:

10 86.31 (6) (h) (intro.) Criteria and procedures for contracting with a county for
11 a town road improvement under sub. (3) that includes at least all of the following:

12 SECTION 1742. 92.10 (4) (a) of the statutes is repealed and recreated to read:

13 92.10 (4) (a) *Data*. The department shall develop a systematic method of
14 collecting and organizing data related to soil erosion. The department shall
15 cooperate with the department of administration under s. 16.967 in developing this
16 methodology or any related activities related to land information collection.

17 SECTION 1743. 93.06 (1qm) of the statutes is created to read:

18 93.06 (1qm) LOANS FOR RURAL DEVELOPMENT. Make loans, and charge interest
19 and origination fees and take security for those loans, as required to receive federal
20 funding for the development of rural business enterprises or for rural economic
21 development.

22 SECTION 1751h. 93.29 (3) of the statutes is created to read:

23 93.29 (3) The department may not make a grant under sub. (1) after June 30,
24 2014.

25 SECTION 1751v. 93.46 (2) (e) of the statutes is created to read:

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SECTION 1751v

1 93.46 (2) (e) The department may not award a total of more than \$380,000 in
2 a fiscal year for grants under this subsection and s. 93.47. The department may not
3 make a grant under this subsection or s. 93.47 that exceeds 75 percent of project
4 costs.

5 **SECTION 1752.** 93.46 (3) of the statutes is created to read:

6 93.46 (3) (a) The department may make grants for any of the following:

7 1. Research and development of technologies, including digesters and biodiesel
8 technology, for using agricultural products or agricultural waste as energy sources.

9 2. Encouraging the use of agricultural products or agricultural waste,
10 including forestry waste, as energy sources.

11 3. Reducing the generation of agricultural wastes, including forestry wastes,
12 or increasing the beneficial use of agricultural wastes, including forestry wastes.

13 4. Encouraging the development of biochemicals from agricultural products.

14 (b) The department may provide the recipient of a grant under this subsection
15 with not more than \$300,000, of which not more than \$150,000 may be for planning
16 and not more than \$150,000 may be for implementation. The department may not
17 make a grant under this subsection that exceeds 50 percent of project costs.

18 **SECTION 1752c.** 93.46 (4) of the statutes is created to read:

19 93.46 (4) The department may not make a grant under this section for an
20 ethanol production facility on which construction begins after the effective date of
21 this subsection [revisor inserts date], unless a competitive bidding process is used
22 for the construction of the ethanol production facility.

23 **SECTION 1752d.** 93.47 (2) of the statutes is amended to read:

24 93.47 (2) The department may award grants from the appropriation accounts
25 under s. 20.115 (4) (c) and (r) and (8) (g) to individuals or organizations to fund

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SECTION 1752d

1 demonstration projects designed to encourage the use of sustainable agriculture.
2 The department shall promulgate rules to govern the sustainable agriculture grant
3 program under this section.

4 **SECTION 1752f.** 93.75 (1) (intro.) of the statutes is amended to read:

5 93.75 (1) ELIGIBILITY. (intro.) Beginning on July 1, 2001, the department shall
6 administer a program under which the department makes payments to a person who
7 produces ethanol and who satisfies if all of the following criteria are satisfied:

8 **SECTION 1752g.** 93.75 (1) (d) of the statutes is created to read:

9 93.75 (1) (d) If construction of the ethanol production facility begins after the
10 effective date of this paragraph ... [revisor inserts date], a competitive bidding
11 process is used for the construction of the ethanol production facility.

12 **SECTION 1752m.** 94.64 (4) (a) 5. of the statutes is amended to read:

13 94.64 (4) (a) 5. An agricultural chemical cleanup surcharge of ~~86~~ 63 cents per
14 ton on all fertilizer that the person sells or distributes in this state after June 30,
15 2005, unless the department establishes a lower surcharge under s. 94.73 (15).

16 **SECTION 1753.** 95.23 (1m) (b) of the statutes is amended to read:

17 95.23 (1m) (b) The department shall indemnify the owner of an animal that
18 must be killed in order to conduct testing under par. (a), ~~if funds are available from~~
19 ~~the appropriation under s. 20.115 (2) (m) or (8) (ks) to pay the indemnity,~~ in an
20 amount equal to two-thirds of the difference between the net salvage value and the
21 appraised value of the animal but not more than \$1,500 for one animal, except as
22 provided in s. 95.31 (3m). The department may pay an indemnity under this
23 paragraph from the appropriation account under s. 20.115 (2) (b) only if funds
24 received by the department under s. 20.115 (2) (m) and (8) (ks) for the payment of
25 indemnities are insufficient to pay the indemnity.

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SECTION 1754

1 **SECTION 1754.** 95.31 (3) of the statutes is amended to read:

2 95.31 (3) In addition to the indemnities for specific animal diseases provided
3 under ss. 95.25, 95.26 and 95.27 or under special emergency programs and subject
4 to s. 95.36, the department shall pay indemnities on livestock condemned and
5 slaughtered or destroyed because of other diseases if the department determines
6 that the condemnation and slaughter or destruction is necessary to protect public
7 health or the livestock industry. The indemnity under this subsection shall be
8 two-thirds of the difference between net salvage value and appraised value, but may
9 not exceed \$1,500 for an animal, except as provided in sub (3m). As used in this
10 subsection, "livestock" means animals of species raised primarily to produce food for
11 human consumption, including farm-raised deer.

12 **SECTION 1755.** 95.31 (3m) of the statutes is created to read:

13 95.31 (3m) If the department condemns an animal because the animal is
14 suspected to have a transmissible spongiform encephalopathy and the owner
15 disposes of the carcass as directed by the department, the department shall increase
16 the amount of the indemnity calculated under sub. (3) or s. 95.23 (1m) (b) by the costs
17 of the destruction of the animal and of the disposal, transportation, and any
18 necessary storage of the animal's carcass. An indemnity paid because of the
19 condemnation of an animal to which this subsection applies may exceed \$1,500.

20 **SECTION 1756d.** 95.60 (2) (d) of the statutes is repealed.

21 **SECTION 1756e.** 95.60 (2) (e) of the statutes is created to read:

22 95.60 (2) (e) The department shall provide the department of natural resources
23 with a copy of each application for a permit under par. (a) and of each permit issued
24 under par. (a).

25 **SECTION 1756g.** 95.60 (4s) (b) of the statutes is amended to read:

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SECTION 1756g

1 95.60 (4s) (b) ~~In consultation with the department of natural resources,~~
2 ~~promulgate~~ Promulgate rules specifying fish health standards and requirements for
3 certifying that fish meet those standards for the purpose of s. 29.736.

4 **SECTION 1756h.** 95.60 (4s) (d) of the statutes is amended to read:

5 95.60 (4s) (d) ~~In consultation with the department of natural resources,~~
6 ~~promulgate~~ Promulgate rules specifying diseases and requirements for certifying
7 that fish are free of those diseases for the purposes of sub. (2) (b).

8 **SECTION 1756i.** 95.60 (6) (a) of the statutes is renumbered 95.60 (6).

9 **SECTION 1756j.** 95.60 (6) (c) of the statutes is repealed.

10 **SECTION 1756L.** 95.60 (9) of the statutes is created to read:

11 95.60 (9) The department of natural resources is subject to this section, except
12 for the fees under sub. (5).

13 **SECTION 1769L.** 100.18 (2) (d) of the statutes is created to read:

14 100.18 (2) (d) Notwithstanding par. (a) 1., a retailer is not required to state in
15 an advertisement or other representation the amount of a fee charged by the retailer
16 to recover the cost to the retailer of registering, and obtaining certificates of title for,
17 motor vehicles that the retailer offers for rent, if the fee is calculated so that the total
18 of all such fees collected by the retailer in a year will, as closely as practicable, equal
19 the actual cost to the retailer of registering, and obtaining certificates of title for,
20 motor vehicles that the retailer offers for rent. Notwithstanding par. (a) 2., for the
21 rental of a motor vehicle a retailer may charge, in addition to the regular price, a fee
22 under this paragraph.

23 **SECTION 1769m.** 100.18 (2) (e) of the statutes is created to read:

24 100.18 (2) (e) If, in any year, the total fees collected by a retailer under par. (d)
25 exceed the actual cost to the retailer in that year of registering, and obtaining

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SECTION 1769m

1 certificates of title for, the motor vehicles that the retailer offers for rent, the excess
2 fees shall be used to offset the amount of a fee under par. (d) that is charged by the
3 retailer in the following year.

4 **SECTION 1769n.** 100.18 (2) (f) of the statutes is created to read:

5 100.18 (2) (f) Beginning in 2007, annually, not later than March 1, a retailer
6 that collects a fee under par. (d) shall submit to the department, on a form provided
7 by the department, a report stating the total amount of such fees collected in the
8 preceding year and stating the total amount expended by the retailer to register, and
9 obtain certificates of title for, the motor vehicles that the retailer offers for rent. A
10 dealer submitting a report under this paragraph shall also pay to the department a
11 fee of \$75. A retailer that offers motor vehicles for rent at more than one location or
12 franchise may submit a single report and fee for all of the retailer's locations or
13 franchises.

14 **SECTION 1779t.** 100.20 (1n) of the statutes is created to read:

15 100.20 (1n) It is an unfair method of competition or an unfair trade practice
16 for any person to sell cigarettes to consumers in this state in violation of s. 139.345.

17 **SECTION 1829p.** 101.143 (9m) (g) 2. of the statutes is amended to read:

18 101.143 (9m) (g) 2. Revenue obligations issued under this subsection may not
19 exceed \$436,000,000 \$386,924,000 in principal amount, excluding any obligations
20 that have been defeased under a cash optimization program administered by the
21 building commission. In addition to this limit on principal amount, the building
22 commission may contract revenue obligations under this subsection as the building
23 commission determines is desirable to fund or refund outstanding revenue
24 obligations, to pay issuance or administrative expenses, to make deposits to reserve
25 funds, or to pay accrued or capitalized interest.

ENGROSSED ASSEMBLY BILL 100**SECTION 1830e**

1 **SECTION 1830e.** 101.63 (3m) of the statutes is renumbered 101.657 (1) and
2 amended to read:

3 101.657 (1) ~~Contract~~ The department shall contract with a private
4 organization to provide education regarding construction standards and inspection
5 requirements under this subchapter and under rules promulgated under this
6 subchapter to builders of dwellings in this state.

7 (4) Each contract under sub. (1), (2), and (3) shall be a separate contract. The
8 department ~~may only contract with an organization under this subsection if the~~
9 ~~organization is~~ is limited for these contracts to contracting only with organizations
10 that are described in section 501 (c) (6) of the Internal Revenue Code and is are
11 exempt from federal income tax under section 501 (a) of the Internal Revenue Code.

12 **SECTION 1830g.** 101.657 (title) of the statutes is created to read:

13 **101.657 (title) Education contracts for builders and consumers.**

14 **SECTION 1830h.** 101.657 (2) of the statutes is created to read:

15 101.657 (2) The department shall contract with a private organization to
16 provide education regarding business practices to builders of dwellings in this state.

17 **SECTION 1830j.** 101.657 (3) of the statutes is created to read:

18 101.657 (3) The department shall contract with a private organization to
19 provide education regarding the dwelling building process to consumers in this state.
20 The education curriculum shall include selecting a contractor, the construction
21 process, and consumer protection.

22 **SECTION 1830m.** 101.657 (5) of the statutes is created to read:

23 101.657 (5) From the appropriation under s. 20.143 (3) (j), beginning with fiscal
24 year 2005-06, the department shall allocate \$100,000 annually for the contract