

2005 DRAFTING REQUEST

Bill

Received: 01/18/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Administration-Budget

By/Representing: Ziegler

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters: mlief

Subject: Tax, Other - sales
Education - school finance

Extra Copies:

Submit via email: YES

Requester's email:

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

Pre Topic:

DOA:.....Ziegler, BB0431 -

Topic:

Using additional revenue collected from compliance with streamlined sales tax project for school aid

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 01/18/2005 mlief 01/18/2005			_____			S&L
/1	jkreye 01/18/2005	csicilia 01/19/2005	rschluet 01/19/2005	_____	lnorthro 01/19/2005		S&L
/2	mlief 01/20/2005	csicilia 01/20/2005	rschluet 01/20/2005	_____	lemery 01/20/2005		S&L

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/3	mlief 01/25/2005 jkreye 01/31/2005	wjackson 01/25/2005 csicilia 01/31/2005	pgreensl 01/25/2005 	_____	lemery 01/25/2005		S&L
/4	jkreye 01/31/2005	wjackson 01/31/2005	rschlue 01/31/2005	_____	lnorthro 01/31/2005		S&L
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/2	mlief 01/20/2005	csicilia 01/20/2005	rschluet 01/20/2005	<u>08/10</u>	Jemery 01/20/2005		S&L

1/3/08

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12/1/05
1/31/05

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Y25
PA/LE
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PA/LE

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

13 Wlj 1/25

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Instructions:

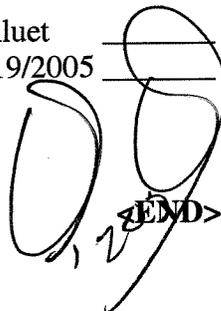
See Attached

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12 cjs 1/20
05


END

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Extra Copies: **CJS**

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Topic:

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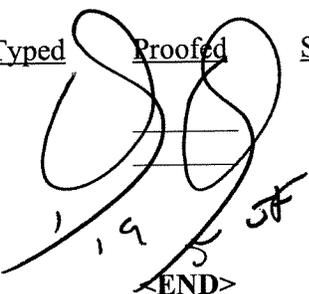
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/?	jkreye						
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↑ CJS 1/19/05

1 19 5 JH
-END-

FE Sent For:

2005-07 Budget Bill Statutory Language Drafting Request

- Topic: Streamlined Sales Tax Revenue for School Aid
- Tracking Code: BB0431
- SBO team: Education, Workforce and Local Government Team
- SBO analyst: Paul Ziegler
 - Phone: 266-5468
 - Email: paul.ziegler@doa.state.wi.us
- Agency acronym: Department of Public Instruction
- Agency number: 255



**WISCONSIN DEPARTMENT OF
ADMINISTRATION**

JAMES E. DOYLE
GOVERNOR

MARC J. MAROTTA
SECRETARY

Division of Executive Budget and Finance
Post Office Box 7864
Madison, WI 53707-7864
Voice (608) 266-1736
Fax (608) 267-0372
TTY (608) 267-9629

Date: January 14, 2005
To: Steve Miller, Chief
Legislative Reference Bureau
From: Paul Ziegler, Policy and Budget Analyst
State Budget Office, DOA
Subject: Drafting request for 2005-07 Biennial Budget Bill

Please have the following item drafted for possible inclusion in the 2005-07 biennial budget bill:

Topic:

Streamlined Sales Tax Revenue for School Aid

Drafting Request:

If the U.S. Congress acts to require compliance with the Streamlined Sales Tax Agreement by September 15th, 2006, the Department of Revenue shall, by September 30th, 2006, estimate the additional amount of revenue that the state will collect during the 2005-07 biennium in excess of the amounts anticipated to be received from voluntary compliance with the Streamlined Sales Tax Agreement in the 2005-07 budget bill as enacted into law.

The additional amount of revenue estimated by the department shall be added to the amount of general school aids for FY07 and be included in the Department of Public Instruction's October 2006 general school aid estimates distributed to school districts.

Please contact me at 266-5468 or by email at paul.ziegler@doa.state.wi.us with any questions.

Thank you.

*what is the base?
typical sales tax revenue
+ amount from compliance } what one of
these is being
added to
general school aid?*

Kreye, Joseph

From: Ziegler, Paul
Sent: Friday, January 14, 2005 11:37 AM
To: Kreye, Joseph; Lief, Madelon
Subject: new drafting request

Joe & Lonnie -- I just put the attached drafting request for the Governor's budget bill in the basket. Since the paper copy won't arrive until this afternoon, here it is in electronic form. Please call me with any questions.

Paul Ziegler
6-5468



Streamlined \$ for
schl aid.doc...

Kreye, Joseph

From: Ziegler, Paul
Sent: Friday, January 14, 2005 12:48 PM
To: Kreye, Joseph
Subject: RE: new drafting request

Joe -- Perhaps we need to restate this to be: "If Congress, as a result of the Streamlined Sales Tax Project, allows states to require the collection of the sales tax at the point of sale, then...."
This would move the collection of the state's sales tax by out-of-state retailers from voluntary to mandatory.

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

From: Kreye, Joseph [mailto:Joseph.Kreye@legis.state.wi.us]
Sent: Friday, January 14, 2005 11:49 AM
To: Ziegler, Paul; Lief, Madelon
Subject: RE: new drafting request

Hi Paul,

I hate to be a wet blanket, but when the Streamlined Sales Tax Agreement draft was introduced last session (AB-547) DOR estimated that the fiscal impact in the first fiscal year would be a decrease in state sales tax revenue of \$3,350,000. Please advise.

Joe

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

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

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Sent: Friday, January 14, 2005 11:37 AM
To: Kreye, Joseph; Lief, Madelon
Subject: new drafting request

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Paul Ziegler
6-5468

<< File: Streamlined \$ for schl aid.doc >>



new CR ✓
X-refs ✓
SAV

(WED)
State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1742/1
MJL & JK:.....

INSERTS

MJL

cjs

DOA:.....Ziegler, BB0431 - Using additional revenue collected from compliance with streamlined sales tax project for school aid

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

↑ prior to that biennium and based, in part, on the assumption of compliance by sellers with the Streamlined Sales and Use Tax Agreement

in 1-18-05

Do NOT Gen

D-N

that will be

AN ACT...; relating to: the budget

Analysis by the Legislative Reference Bureau
EDUCATION ✓

in excess of

PRIMARY AND SECONDARY EDUCATION ✓

07 fiscal estimate

Under this bill, no later than September 30, 2006, DOR will determine the amount of state sales and use tax revenue collected for the 2005-2007 biennium that exceeds the amount of such revenue that DOR estimated would be collected for the biennium. That amount is then appropriated as general school aids for 2006-2007.

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

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

SECTION 9141. Nonstatutory provisions; revenue. ✓

Sooner than June 30, 2006 and no

REVENUE FROM THE STREAMLINED SALES TAX PROJECT. No later than September 30, 2006, the department of revenue shall estimate the amount of revenue collected

create autoref X

the 2006-07 fiscal year
that will be

INSERT 1-2

SECTION 9141

under subchapter ^{III}IV of chapter 77 of the statutes for the 2005-⁰⁷~~2007~~ biennium ^{fiscal}~~that~~

~~exceeds~~ the amount of ^{III}the revenue ^{That, prior to the beginning of} the department of revenue estimated would be

collected under subchapter ^{III}IV of chapter 77 of the statutes for that biennium based, ^{that biennium and}

in part, on compliance with the streamlined sales and use tax agreement as provided ^{by sellers}
~~under this act and federal law.~~

(END)

In excess of

the assumption of

described under s. 77.65⁵

INS 1-2

*as affected by
2003 Wisconsin Act 64*

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SECTION 1. 13.101 (6) (a) of the statutes is amended to read:

~~13.101 (6) (a) As an emergency measure necessitated by decreased state revenues and to prevent the necessity for a state tax on general property, the committee may reduce any appropriation made to any board, commission, department, or the University of Wisconsin System, or to any other state agency or activity, by such amount as it deems feasible, not exceeding 25% of the appropriations, except appropriations made by ss. 20.255 (2) (ac), (af), (bc), (bh), (cg), (cr), and (r), 20.395 (1), (2) (cq), (eq) to (ex) and (gq) to (gx), (3), (4) (aq) to (ax), and (6) (aq), (ar), and (at), 20.435 (6) (a) and (7) (da), and 20.445 (3) (a) and (dz) or for forestry purposes under s. 20.370 (1), or any other moneys distributed to any county, city, village, town, or school district. Appropriations of receipts and of a sum sufficient shall for the purposes of this section be regarded as equivalent to the amounts expended under such appropriations in the prior fiscal year which ended June 30. All functions of said state agencies shall be continued in an efficient manner, but because of the uncertainties of the existing situation no public funds should be expended or obligations incurred unless there shall be adequate revenues to meet the expenditures therefor. For such reason the committee may make reductions of such appropriations as in its judgment will secure sound financial operations of the administration for said state agencies and at the same time interfere least with their services and activities.~~

NOTE: NOTE: Par. (a) is amended eff. 7-1-05 by 2003 Wis. Act 64 to read:NOTE:

(af) 5

22
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(a) As an emergency measure necessitated by decreased state revenues and to prevent the necessity for a state tax on general property, the committee may reduce any appropriation made to any board, commission, department, or the University of Wisconsin System, or to any other state agency or activity, by such amount as it deems feasible, not exceeding 25% of the appropriations, except appropriations made by ss. 20.255 (2) (ac), (bc), (bh), (cg), (cr), and (r), 20.395 (1), (2) (cq), (eq) to (ex) and (gq) to (gx), (3), (4) (aq) to (ax), and (6) (af), (aq), and (ar), 20.435 (6) (a) and (7) (da), and 20.445 (3) (a) and (dz) or for forestry purposes under s. 20.370 (1), or any other moneys distributed to any county, city, village, town, or school district. Appropriations of receipts and of a sum sufficient shall for the purposes of this section be regarded as equivalent to the amounts expended under such appropriations in the prior fiscal year which ended June 30. All functions of said state agencies shall

*Use this text - reformat it
LPS: as a statutory paragraph in
a text treat (e.g. 12pt, no B, NCentSchlbt, etc.)*

1 be continued in an efficient manner, but because of the uncertainties of the existing situation no public funds should be expended or obligations incurred unless there
2 shall be adequate revenues to meet the expenditures therefor. For such reason the committee may make reductions of such appropriations as in its judgment will secure
3 sound financial operations of the administration for said state agencies and at the same time interfere least with their services and activities.

History: 1975 c. 39, 199, 224; 1977 c. 29 ss. 1649, 1656 (15); 1979 c. 1; 1979 c. 34 ss. 1b to 1g, 631j to 631s, 2102 (43) (a), (52) (a); 1979 c. 221; 1981 c. 20 ss. 3d to 3v;
1983 a. 27 ss. 5p to 7, 2202 (20) and (42); 1983 a. 538; 1985 a. 29 ss. 22, 3202 (51); 1987 a. 4; 1989 a. 31, 336, 366; 1991 a. 39, 309; 1993 a. 16, 184, 414; 1995 a. 27, 132, 225,
227, 445; 1997 a. 27, 35, 113, 252; 1999 a. 9, 29; 2001 a. 16, 38, 109; 2003 a. 33, 64, 102.

4 SECTION 2. 16.50 (1) (b) of the statutes is amended to read:

5 16.50 (1) (b) This subsection does not apply to appropriations under ss. 20.255
6 (2) (ac) and (af), and (r), 20.835, and 20.865 (4).

History: 1971 c. 270; 1973 c. 333; 1975 c. 39; 1977 c. 29, 196, 418; 1979 c. 32, 34; 1981 c. 20, 27, 30, 314; 1983 a. 27 ss. 70, 71a, 2202 (42); 1985 a. 332 s. 251 (6); 1987
a. 4, 27; 1989 a. 31, 336; 1991 a. 316; 1993 a. 16; 1995 a. 27; 1997 a. 27; 1999 a. 9; 2001 a. 16; 2003 a. 33 ss. 173, 174, 9160.

7 SECTION 3. 16.52 (10) of the statutes is amended to read:

8 16.52 (10) DEPARTMENT OF PUBLIC INSTRUCTION. The provisions of sub. (2) with
9 respect to refunds and sub. (5) (a) with respect to reimbursements for the prior fiscal
10 year shall not apply to the appropriations under s. 20.255 (2) (ac) and (af), and (r).

11 SECTION 4. 20.255 (2) (af) of the statutes is created to read:

12 20.255 (2) (af) *General equalization aids; supplement.* A sum sufficient equal
13 to the amount determined under ²⁰⁰⁵ 2003 Wisconsin Act ... ^(act) this ~~act~~ Section 9141 (1)
14 for the payment ^{e of} (d) educational aids under ss. 121.08, 121.09, 121.095, and 121.105
15 and subch. VI of ch. 121. No moneys may be encumbered or expended from this
16 appropriation after June 30, 2007.

replace brackets with parens

use auto ref

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

17 SECTION 5. 118.153 (4) (b) of the statutes is amended to read:

18 118.153 (4) (b) Upon receipt of a school board's annual report under par. (a) the
19 state superintendent shall pay to the school district from the appropriation under s.
20 20.255 (2) (bc), for each pupil enrolled in a program for children at risk who achieved
21 at least 3 of the objectives under par. (c) in the previous school year, additional state
22 aid in an amount equal to 10% of the school district's average per pupil aids provided

1 under s. 20.835 (7) (a), 1991 stats., and s. 20.255 (2) (ac) and (af), and (r) in the
2 previous school year.

History: 1985 a. 29, 332; 1987 a. 27; 1989 a. 31, 336; 1991 a. 39, 196; 1993 a. 16, 341, 399, 491; 1995 a. 27 s. 9145 (1); 1997 a. 27, 113; 1999 a. 9, 123; 2003 a. 33.
History: 1971 c. 125, 261; 1973 c. 243; 1975 c. 41 s. 52; 1977 c. 29; 1977 c. 196 s. 130 (3), (4); 1977 c. 272, 273, 418; 1979 c. 34 ss. 65 to 67, 2102 (43) (a); 1981 c. 14; 1983 a. 27 ss. 73, 74, 2202 (42); 1983 a. 368; 1985 a. 29; 1987 a. 399; 1989 a. 31, 336, 359; 1991 a. 39, 316; 1995 a. 27 ss. 296, 297, 9145 (1); 1997 a. 27; 2001 a. 16; 2003 a. 33.

3 **SECTION 6.** 119.23 (4) (b) 2. of the statutes is amended to read:

4 119.23 (4) (b) 2. The amount paid per pupil under this paragraph in the
5 previous school year multiplied by the sum of 1.0 plus the percentage change from
6 the previous school year to the current school year in the total amount appropriated
7 under s. 20.255 (2) (ac) and (af) and (r) expressed as a decimal, but not less than zero.

History: 1989 a. 336; 1993 a. 16; 1995 a. 27 ss. 4002 to 4009, 9145 (1); 1995 a. 216; 1997 a. 27, 113; 1999 a. 9; 2001 a. 16, 105; 2003 a. 33, 155.

8 **SECTION 7.** 121.007 of the statutes is amended to read:

9 **121.007 Use of state aid; exemption from execution.** All moneys paid to
10 a school district under s. 20.255 (2) (ac), (af), (bc), (cg), (cr), and (r) shall be used by
11 the school district solely for the purposes for which paid. Such moneys are exempt
12 from execution, attachment, garnishment, or other process in favor of creditors,
13 except as to claims for salaries or wages of teachers and other school employees and
14 as to claims for school materials, supplies, fuel, and current repairs.

History: 1971 c. 125 s. 522 (1); 1973 c. 90; 1975 c. 39, 220; 1977 c. 29 s. 1099; Stats. 1977 s. 121.007; 1979 c. 34 s. 2102 (43) (a); 1979 c. 221; 1981 c. 20; 1983 a. 27 s. 2202 (42); 1983 a. 538; 1989 a. 31, 336; 1993 a. 16; 1997 a. 27, 113; 2001 a. 16; 2003 a. 33.

15 **SECTION 8.** 121.07 (7) (b) of the statutes is amended to read:

16 121.07 (7) (b) The "secondary guaranteed valuation per member" is an amount,
17 rounded to the next lower dollar, that, after subtraction of payments under ss. 121.09
18 and 121.85 (6) (b) 2. and 3. and (c), fully distributes an amount equal to the amount
19 remaining in the appropriations under s. 20.255 (2) (ac) and (af), and (r).

History: 1971 c. 125; 1973 c. 61, 90, 190, 333; 1975 c. 39; 1977 c. 29, 178, 418; 1979 c. 34, 221; 1981 c. 20, 317, 385; 1983 a. 27, 212; 1985 a. 29; 1987 a. 27; 1989 a. 31, 114, 309, 336, 359; 1991 a. 39, 269, 315; 1993 a. 16, 437; 1995 a. 27 ss. 4046m to 4064, 9145 (1); 1997 a. 27, 113, 286; 1999 a. 9, 17; 2001 a. 16, 109; 2003 a. 33.

20 **SECTION 9.** 121.08 (4) (a) (intro.), 2. and 3. of the statutes are amended to read:

INS X

1 121.08 (4) (a) (intro.) The amount of state aid that a school district is eligible
2 to be paid from the appropriations under s. 20.255 (2) (ac) and (af), and(r) shall be
3 reduced by the amount determined as follows:

4 History: 1973 c. 90; 1977 c. 29; 1983 a. 509; 1985 a. 29; 1987 a. 27, 399; 1995 a. 27; 1999 a. 9, 185; 2001 a. 16; 2003 a. 33.

4 2. Divide the sum under subd. 1. by the total amount of state aid that all school
5 districts are eligible to be paid from the appropriations under s. 20.255 (2) (ac) and
6 (af), and (r), calculated as if the reduction under par. (b) had not occurred.

7 History: 1973 c. 90; 1977 c. 29; 1983 a. 509; 1985 a. 29; 1987 a. 27, 399; 1995 a. 27; 1999 a. 9, 185; 2001 a. 16; 2003 a. 33.

7 3. Multiply the amount of state aid that the school district is eligible to be paid
8 from the appropriations under s. 20.255 (2) (ac) and (af), and (r), calculated as if the
9 reduction under par. (b) had not occurred, by the quotient under subd. 2.

10 History: 1973 c. 90; 1977 c. 29; 1983 a. 509; 1985 a. 29; 1987 a. 27, 399; 1995 a. 27; 1999 a. 9, 185; 2001 a. 16; 2003 a. 33.

10 **SECTION 10.** 121.09 (1) of the statutes is amended to read:

11 121.09 (1) If, on or after July 1, 1980, the tax appeals commission or a court
12 makes a final redetermination on the assessment of property subject to taxation
13 under s. 70.995 that is lower than the previous assessment, or if, on or after January
14 1, 1982, the state board of assessors makes a final redetermination on the
15 assessment of property subject to taxation under s. 70.995 that is lower than the
16 previous assessment, the school board of the school district in which the property is
17 located may, within 4 years after the date of the determination, decision, or
18 judgment, file the determination of the state board of assessors, the decision of the
19 tax appeals commission, or the judgment of the court with the state superintendent,
20 requesting an adjustment in state aid to the school district. If the state
21 superintendent determines that the determination, decision, or judgment is final
22 and that it has been filed within the 4-year period, the state shall pay to the school
23 district in the subsequent fiscal year, from the ~~appropriation~~ appropriations under
24 s. 20.255 (2) (ac) and (af), an amount equal to the difference between the state aid

1 computed under s. 121.08 for the school year commencing after the year subject to
2 the valuation recertification, using the school district's equalized valuation as
3 originally certified, and the state aid computed under s. 121.08 for that school year
4 using the school district's equalized valuation as recertified under s. 70.57 (2).

History: 1983 a. 372; 1985 a. 29; 1995 a. 27 s. 9145 (1); 1997 a. 27; 2001 a. 16; 2003 a. 33.

5 **SECTION 11.** 121.09 (2m) of the statutes is amended to read:

6 121.09 (2m) If after June 30, 1995, and before July 26, 2003, the state board
7 of assessors, the tax appeals commission, or a court makes a final redetermination
8 on the assessment of telephone company property subject to taxation under s. 70.112
9 (4) and subch. IV of ch. 76 that is lower than the previous assessment, the school
10 board of the school district in which the property is located may, within 4 years after
11 July 26, 2003, file the redetermination with the state superintendent, requesting an
12 adjustment in state aid to the school district. If the state superintendent determines
13 that the redetermination is final and that it has been filed within the 4-year period,
14 the state shall pay to the school district in the subsequent fiscal year, from the
15 ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and (af), an amount equal to the
16 difference between the state aid computed under s. 121.08 for the school year
17 commencing after the year subject to the valuation recertification, using the school
18 district's equalized valuation as originally certified, and the state aid computed
19 under s. 121.08 for that school year using the school district's equalized valuation as
20 recertified under s. 70.57 (2).

21 **SECTION 12.** 121.09 (2r) of the statutes is amended to read:

22 121.09 (2r) If after July 26, 2003, the state board of assessors, the tax appeals
23 commission, or a court makes a final redetermination on the assessment of telephone
24 company property subject to taxation under s. 70.112 (4) and subch. IV of ch. 76 that

1 is lower than the previous assessment, the school board of the school district in which
 2 the property is located may, within 4 years after the redetermination, file the
 3 redetermination with the state superintendent, requesting an adjustment in state
 4 aid to the school district. If the state superintendent determines that the
 5 redetermination is final and that it has been filed within the 4-year period, the state
 6 shall pay to the school district in the subsequent fiscal year, from the ~~appropriation~~
 7 appropriations under s. 20.255 (2) (ac) and (af), an amount equal to the difference
 8 between the state aid computed under s. 121.08 for the school year commencing after
 9 the year subject to the valuation recertification, using the school district's equalized
 10 valuation as originally certified, and the state aid computed under s. 121.08 for that
 11 school year using the school district's equalized valuation as recertified under s.
 12 70.57 (2).

History: 1983 a. 372; 1985 a. 29; 1995 a. 27 s. 9145 (1); 1997 a. 27; 2001 a. 16; 2003 a. 33.

History: 1983 a. 372; 1985 a. 29; 1995 a. 27 s. 9145 (1); 1997 a. 27; 2001 a. 16; 2003 a. 33.

13 **SECTION 13.** 121.095 (2) of the statutes is amended to read:

14 121.095 (2) From the ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and
 15 (af), annually the department of public instruction shall pay to the department of
 16 military affairs an amount equal to the sum of the reductions under sub. (1). The
 17 department of public instruction shall ensure that the aid adjustment under sub. (1)
 18 does not affect the amount determined to be received by a school district as state aid
 19 under s. 121.08 or for any other purpose.

History: 2001 a. 109.

20 **SECTION 14.** 121.105 (3) of the statutes is amended to read:

21 121.105 (3) In the school year in which a school district consolidation takes
 22 effect under s. 117.08 or 117.09 and in each of the subsequent 4 school years, the
 23 consolidated school district's state aid shall be an amount that is not less than the
 24 aggregate state aid received by the consolidating school districts in the school year

1 prior to the school year in which the consolidation takes effect. The additional state
2 aid shall be paid from the ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and
3 (af).

History: 1985 a. 29, 251; 1987 a. 27; 1989 a. 31, 114, 336; 1991 a. 39, 269; 1993 a. 16, 437; 1997 a. 27, 113; 1999 a. 9; 2001 a. 16, 104.

4 **SECTION 15.** 121.15 (1m) (a) 3. of the statutes is amended to read:

5 121.15 (1m) (a) 3. Beginning in the 1999-2000 school year, annually the state
6 shall pay to school districts, from the ~~appropriation~~ appropriations under s. 20.255
7 (2) (ac) and (af), \$75,000,000 on the 4th Monday in July of the following school year.

History: 1977 c. 29 s. 1098; 1977 c. 273; Stats. 1977 s. 121.15; 1979 c. 34; 1985 a. 29, 120; 1987 a. 27; 1989 a. 207; 1993 a. 16, 437; 1995 a. 27 ss. 4073 to 4075m, 9145 (1); 1997 a. 27, 113, 228; 1997 a. 237 ss. 368v to 369, 727p; 1999 a. 9, 17; 2001 a. 16, 106, 109; 2003 a. 33.

8 **SECTION 16.** 121.85 (6) (e) of the statutes is amended to read:

9 121.85 (6) (e) *Sources of aid payments.* State aid under this section shall be
10 paid from the ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and (af).

11 **SECTION 17.** 121.85 (8) of the statutes is amended to read:

12 121.85 (8) TRANSFERRED PUPILS. Pupils transferring schools under this section
13 shall be subject to the same rules and regulations as resident pupils and shall have
14 the responsibilities, privileges, and rights of resident pupils in the school district or
15 attendance area. Subject to this subsection, a pupil transferring schools under either
16 sub. (3) (a) or (b) has the right to complete his or her education at the elementary,
17 middle, or high school to which he or she transfers so long as full funding therefor
18 is available under s. 20.255 (2) (ac) and (af).

History: 1975 c. 220; 1977 c. 29, 418; 1979 c. 34 ss. 966m, 2102 (43) (a); 1979 c. 221; 1981 c. 20, 385; 1983 a. 27 s. 2202 (42); 1983 a. 189; 1985 a. 29; 1987 a. 399; 1989 a. 31, 259, 336; 1991 a. 39, 48; 1993 a. 16; 1995 a. 27 ss. 4095m to 4098, 9145 (1); 1997 a. 27; 1999 a. 9; 2001 a. 16, 30, 105.

19 **SECTION 18.** 121.85 (9) (c) of the statutes is amended to read:

20 121.85 (9) (c) The obligation under par. (a) to organize planning councils shall
21 apply only with regard to school terms for which full pupil transfer aids are

1 appropriated under s. 20.255 (2) (ac) and (af) and planning council assistance funds
2 are appropriated under s. 20.255 (1) (a).

History: 1975 c. 220; 1977 c. 29, 418; 1979 c. 34 ss. 966m, 2102 (43) (a); 1979 c. 221; 1981 c. 20, 385; 1983 a. 27 s. 2202 (42); 1983 a. 189; 1985 a. 29; 1987 a. 399; 1989 a. 31, 259, 336; 1991 a. 39, 48; 1993 a. 16; 1995 a. 27 ss. 4095m to 4098, 9145 (1); 1997 a. 27; 1999 a. 9; 2001 a. 16, 30, 105.
History: 1975 c. 220; 1977 c. 29, 418; 1979 c. 34 ss. 966m, 2102 (43) (a); 1979 c. 221; 1981 c. 20, 385; 1983 a. 27 s. 2202 (42); 1983 a. 189; 1985 a. 29; 1987 a. 399; 1989 a. 31, 259, 336; 1991 a. 39, 48; 1993 a. 16; 1995 a. 27 ss. 4095m to 4098, 9145 (1); 1997 a. 27; 1999 a. 9; 2001 a. 16, 30, 105.

*See #. Effective date; public instruction
The creation of section 20.255 (2) (af)
of the statutes takes effect on July
1, 2006.*

INS X

A Sec.#. AM; 121.08(4)(b)

§ (aF) §

(b) The amount of state aid that the school district operating under ch. 119 is eligible to be paid from the appropriations under s. 20.255 (2) (ac) and (r) shall also be reduced by 45% of the amounts paid under s. 119.23 (4) and (4m) in the current school year.

(B)
A 121.08 (4)

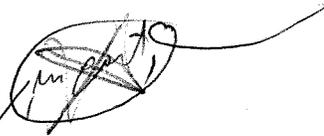
**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1742/?dn

JK:.....

gjs

Paul:



Please review this draft carefully to ensure that it is consistent with your intent. Please note that is unusual to have a provision contingent on the enactment of federal law, which may or may not be enacted, without knowing the substantive provisions of such law. I think it is better practice for both the legislature and the department to wait until the federal government takes action in this area.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

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

LRB-1742/1dn
JK:cjs:rs

January 19, 2005

Paul:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1742/2
MJL&JK:cjs:rs

~~ST 02~~ TODAY

Stays

DOA:.....Ziegler, BB0431 - Using additional revenue collected from compliance with streamlined sales tax project for school aid

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

RM run

Editors - see last page for change

Do NOT Gen

1 AN ACT...; relating to: the budget.

Analysis by the Legislative Reference Bureau

EDUCATION

PRIMARY AND SECONDARY EDUCATION

Under this bill, no later than September 30, 2006, DOR will estimate the amount of state sales and use tax revenue that will be collected for the 2005-07 fiscal biennium in excess of the amount of such revenue that, prior to that biennium and based, in part, on the assumption of compliance by sellers with the Streamlined Sales and Use Tax Agreement, DOR estimated would be collected for the biennium. That amount is then appropriated as general school aids for the 2006-07 fiscal year.

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

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

2 SECTION 1. 13.101 (6) (a) of the statutes, as affected by 2003 Wisconsin Act 64,
3 is amended to read:

1 13.101 (6) (a) As an emergency measure necessitated by decreased state
2 revenues and to prevent the necessity for a state tax on general property, the
3 committee may reduce any appropriation made to any board, commission,
4 department, or the University of Wisconsin System, or to any other state agency or
5 activity, by such amount as it deems feasible, not exceeding 25% of the
6 appropriations, except appropriations made by ss. 20.255 (2) (ac), (af), (bc), (bh), (cg),
7 (cr), and (r), 20.395 (1), (2) (cq), (eq) to (ex) and (gq) to (gx), (3), (4) (aq) to (ax), and
8 (6) (af), (aq), and (ar), 20.435 (6) (a) and (7) (da), and 20.445 (3) (a) and (dz) or for
9 forestry purposes under s. 20.370 (1), or any other moneys distributed to any county,
10 city, village, town, or school district. Appropriations of receipts and of a sum
11 sufficient shall for the purposes of this section be regarded as equivalent to the
12 amounts expended under such appropriations in the prior fiscal year which ended
13 June 30. All functions of said state agencies shall be continued in an efficient
14 manner, but because of the uncertainties of the existing situation no public funds
15 should be expended or obligations incurred unless there shall be adequate revenues
16 to meet the expenditures therefor. For such reason the committee may make
17 reductions of such appropriations as in its judgment will secure sound financial
18 operations of the administration for said state agencies and at the same time
19 interfere least with their services and activities.

20 **SECTION 2.** 16.50 (1) (b) of the statutes is amended to read:

21 16.50 (1) (b) This subsection does not apply to appropriations under ss. 20.255
22 (2) (ac) and (af), and (r), 20.835, and 20.865 (4).

23 **SECTION 3.** 16.52 (10) of the statutes is amended to read:

1 16.52 (10) DEPARTMENT OF PUBLIC INSTRUCTION. The provisions of sub. (2) with
2 respect to refunds and sub. (5) (a) with respect to reimbursements for the prior fiscal
3 year shall not apply to the appropriations under s. 20.255 (2) (ac) and, (af), and (r).

4 **SECTION 4.** 20.255 (2) (af) of the statutes is created to read:

5 20.255 (2) (af) *General equalization aids; supplement.* A sum sufficient equal
6 to the amount determined under 2005 Wisconsin Act ... (this act), section 9141 (1)
7 for the payment of educational aids under ss. 121.08, 121.09, 121.095, and 121.105
8 and subch. VI of ch. 121. No moneys may be encumbered or expended from this
9 appropriation after June 30, 2007.

 ****NOTE: This SECTION involves a change in an appropriation that must be
 reflected in the revised schedule in s. 20.005, stats.

10 **SECTION 5.** 118.153 (4) (b) of the statutes is amended to read:

11 118.153 (4) (b) Upon receipt of a school board's annual report under par. (a) the
12 state superintendent shall pay to the school district from the appropriation under s.
13 20.255 (2) (bc), for each pupil enrolled in a program for children at risk who achieved
14 at least 3 of the objectives under par. (c) in the previous school year, additional state
15 aid in an amount equal to 10% of the school district's average per pupil aids provided
16 under s. 20.835 (7) (a), 1991 stats., and s. 20.255 (2) (ac) and, (af), and (r) in the
17 previous school year.

18 **SECTION 6.** 119.23 (4) (b) 2. of the statutes is amended to read:

19 119.23 (4) (b) 2. The amount paid per pupil under this paragraph in the
20 previous school year multiplied by the sum of 1.0 plus the percentage change from
21 the previous school year to the current school year in the total amount appropriated
22 under s. 20.255 (2) (ac) and, (af) and (r) expressed as a decimal, but not less than zero.

23 **SECTION 7.** 121.007 of the statutes is amended to read:

1 **121.007 Use of state aid; exemption from execution.** All moneys paid to
2 a school district under s. 20.255 (2) (ac), (af), (bc), (cg), (cr), and (r) shall be used by
3 the school district solely for the purposes for which paid. Such moneys are exempt
4 from execution, attachment, garnishment, or other process in favor of creditors,
5 except as to claims for salaries or wages of teachers and other school employees and
6 as to claims for school materials, supplies, fuel, and current repairs.

7 **SECTION 8.** 121.07 (7) (b) of the statutes is amended to read:

8 121.07 (7) (b) The "secondary guaranteed valuation per member" is an amount,
9 rounded to the next lower dollar, that, after subtraction of payments under ss. 121.09
10 and 121.85 (6) (b) 2. and 3. and (c), fully distributes an amount equal to the amount
11 remaining in the appropriations under s. 20.255 (2) (ac) and, (af), and (r).

12 **SECTION 9.** 121.08 (4) (a) (intro.), 2. and 3. of the statutes are amended to read:

13 121.08 (4) (a) (intro.) The amount of state aid that a school district is eligible
14 to be paid from the appropriations under s. 20.255 (2) (ac) and, (af), and (r) shall be
15 reduced by the amount determined as follows:

16 2. Divide the sum under subd. 1. by the total amount of state aid that all school
17 districts are eligible to be paid from the appropriations under s. 20.255 (2) (ac) and,
18 (af), and (r), calculated as if the reduction under par. (b) had not occurred.

19 3. Multiply the amount of state aid that the school district is eligible to be paid
20 from the appropriations under s. 20.255 (2) (ac) and, (af), and (r), calculated as if the
21 reduction under par. (b) had not occurred, by the quotient under subd. 2.

22 **SECTION 10.** 121.08 (4) (b) of the statutes is amended to read:

23 121.08 (4) (b) The amount of state aid that the school district operating under
24 ch. 119 is eligible to be paid from the appropriations under s. 20.255 (2) (ac), (af), and

1 (r) shall also be reduced by 45% of the amounts paid under s. 119.23 (4) and (4m) in
2 the current school year.

3 SECTION 11. 121.09 (1) of the statutes is amended to read:

4 121.09 (1) If, on or after July 1, 1980, the tax appeals commission or a court
5 makes a final redetermination on the assessment of property subject to taxation
6 under s. 70.995 that is lower than the previous assessment, or if, on or after January
7 1, 1982, the state board of assessors makes a final redetermination on the
8 assessment of property subject to taxation under s. 70.995 that is lower than the
9 previous assessment, the school board of the school district in which the property is
10 located may, within 4 years after the date of the determination, decision, or
11 judgment, file the determination of the state board of assessors, the decision of the
12 tax appeals commission, or the judgment of the court with the state superintendent,
13 requesting an adjustment in state aid to the school district. If the state
14 superintendent determines that the determination, decision, or judgment is final
15 and that it has been filed within the 4-year period, the state shall pay to the school
16 district in the subsequent fiscal year, from the ~~appropriation~~ appropriations under
17 s. 20.255 (2) (ac) and (af), an amount equal to the difference between the state aid
18 computed under s. 121.08 for the school year commencing after the year subject to
19 the valuation recertification, using the school district's equalized valuation as
20 originally certified, and the state aid computed under s. 121.08 for that school year
21 using the school district's equalized valuation as recertified under s. 70.57 (2).

22 SECTION 12. 121.09 (2m) of the statutes is amended to read:

23 121.09 (2m) If after June 30, 1995, and before July 26, 2003, the state board
24 of assessors, the tax appeals commission, or a court makes a final redetermination
25 on the assessment of telephone company property subject to taxation under s. 70.112

1 (4) and subch. IV of ch. 76 that is lower than the previous assessment, the school
2 board of the school district in which the property is located may, within 4 years after
3 July 26, 2003, file the redetermination with the state superintendent, requesting an
4 adjustment in state aid to the school district. If the state superintendent determines
5 that the redetermination is final and that it has been filed within the 4-year period,
6 the state shall pay to the school district in the subsequent fiscal year, from the
7 ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and (af), an amount equal to the
8 difference between the state aid computed under s. 121.08 for the school year
9 commencing after the year subject to the valuation recertification, using the school
10 district's equalized valuation as originally certified, and the state aid computed
11 under s. 121.08 for that school year using the school district's equalized valuation as
12 recertified under s. 70.57 (2).

13 **SECTION 13.** 121.09 (2r) of the statutes is amended to read:

14 121.09 (2r) If after July 26, 2003, the state board of assessors, the tax appeals
15 commission, or a court makes a final redetermination on the assessment of telephone
16 company property subject to taxation under s. 70.112 (4) and subch. IV of ch. 76 that
17 is lower than the previous assessment, the school board of the school district in which
18 the property is located may, within 4 years after the redetermination, file the
19 redetermination with the state superintendent, requesting an adjustment in state
20 aid to the school district. If the state superintendent determines that the
21 redetermination is final and that it has been filed within the 4-year period, the state
22 shall pay to the school district in the subsequent fiscal year, from the ~~appropriation~~
23 appropriations under s. 20.255 (2) (ac) and (af), an amount equal to the difference
24 between the state aid computed under s. 121.08 for the school year commencing after
25 the year subject to the valuation recertification, using the school district's equalized

1 valuation as originally certified, and the state aid computed under s. 121.08 for that
2 school year using the school district's equalized valuation as recertified under s.
3 70.57 (2).

4 **SECTION 14.** 121.095 (2) of the statutes is amended to read:

5 121.095 (2) From the ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and
6 (af), annually the department of public instruction shall pay to the department of
7 military affairs an amount equal to the sum of the reductions under sub. (1). The
8 department of public instruction shall ensure that the aid adjustment under sub. (1)
9 does not affect the amount determined to be received by a school district as state aid
10 under s. 121.08 or for any other purpose.

11 **SECTION 15.** 121.105 (3) of the statutes is amended to read:

12 121.105 (3) In the school year in which a school district consolidation takes
13 effect under s. 117.08 or 117.09 and in each of the subsequent 4 school years, the
14 consolidated school district's state aid shall be an amount that is not less than the
15 aggregate state aid received by the consolidating school districts in the school year
16 prior to the school year in which the consolidation takes effect. The additional state
17 aid shall be paid from the ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and
18 (af).

19 **SECTION 16.** 121.15 (1m) (a) 3. of the statutes is amended to read:

20 121.15 (1m) (a) 3. Beginning in the 1999-2000 school year, annually the state
21 shall pay to school districts, from the ~~appropriation~~ appropriations under s. 20.255
22 (2) (ac) and (af), \$75,000,000 on the 4th Monday in July of the following school year.

23 **SECTION 17.** 121.85 (6) (e) of the statutes is amended to read:

24 121.85 (6) (e) *Sources of aid payments.* State aid under this section shall be
25 paid from the ~~appropriation~~ appropriations under s. 20.255 (2) (ac) and (af).

1 SECTION 18. 121.85 (8) of the statutes is amended to read:

2 121.85 (8) TRANSFERRED PUPILS. Pupils transferring schools under this section
3 shall be subject to the same rules and regulations as resident pupils and shall have
4 the responsibilities, privileges, and rights of resident pupils in the school district or
5 attendance area. Subject to this subsection, a pupil transferring schools under either
6 sub. (3) (a) or (b) has the right to complete his or her education at the elementary,
7 middle, or high school to which he or she transfers so long as full funding therefor
8 is available under s. 20.255 (2) (ac) and (af).

9 SECTION 19. 121.85 (9) (c) of the statutes is amended to read:

10 121.85 (9) (c) The obligation under par. (a) to organize planning councils shall
11 apply only with regard to school terms for which full pupil transfer aids are
12 appropriated under s. 20.255 (2) (ac) and (af) and planning council assistance funds
13 are appropriated under s. 20.255 (1) (a).

14 SECTION 9141. Nonstatutory provisions; revenue.

15 (1) REVENUE FROM THE STREAMLINED SALES TAX PROJECT. No sooner than ~~June 30,~~ ^{July 1,}

16 2006, and no later than September 30, 2006, the department of revenue shall
17 estimate the amount of revenue that will be collected under subchapter III of chapter
18 77 of the statutes for the 2005-07 fiscal biennium in excess of the amount of revenue
19 that, prior to the beginning of that biennium and based, in part, on the assumption
20 of compliance by sellers with the Streamlined Sales and Use Tax Agreement
21 described under s. 77.65, the department of revenue estimated would be collected
22 under subchapter III of chapter 77 of the statutes for that biennium.

23 (END)

I made this
change already CJS.