



1           \***-0265/3.15\*** SECTION 1180. 49.79 (9) of the statutes is repealed.

2           \***-0261/1.17\*** SECTION 1181. 49.82 (2) of the statutes is amended to read:

3           49.82 (2) ELIGIBILITY VERIFICATION. Proof shall be provided for each person  
4 included in an application for public assistance under this chapter, except for a child  
5 who is eligible for medical assistance under s. 49.46 or 49.47 because of 42 USC 1396a  
6 (e) (4) or an unborn child who is eligible for coverage under the Badger Care health  
7 care program under s. 49.665 (4) (ap), of his or her social security number or that an  
8 application for a social security number has been made.

9           \***-0299/2.1\*** SECTION 1182. 49.83 of the statutes is amended to read:

10          **49.83 Limitation on giving information.** Except as provided under s. 49.32  
11 (9), (10), and (10m), no person may use or disclose information concerning applicants  
12 and recipients of relief funded by a relief block grant, aid to families with dependent  
13 children, Wisconsin ~~works~~ Works under ss. 49.141 to 49.161, social services, child  
14 and spousal support and establishment of paternity and medical support liability  
15 services under s. 49.22, or supplemental payments under s. 49.77 for any purpose not  
16 connected with the administration of the programs, except that the department may  
17 disclose such information to the department of revenue for the sole purpose of  
18 administering state taxes. Any person violating this section may be fined not less  
19 than \$25 nor more than \$500 or imprisoned in the county jail not less than 10 days  
20 nor more than one year or both.

      \*\*\*\*NOTE: This is reconciled s. 49.83. This SECTION has been affected by drafts with  
the following LRB numbers: 0299/1 and 1525/2.

21          \***-0265/3.16\*** SECTION 1183. 49.845 of the statutes is created to read:

22          **49.845 Fraud investigation and error reduction.** (1) FRAUD  
23 INVESTIGATION. From the appropriations under s. 20.435 (4) (bn), (kz), (L), and (nn),

**SECTION 1183**

1 the department of health and family services shall establish a program to investigate  
2 suspected fraudulent activity on the part of recipients of medical assistance under  
3 subch. IV, food stamp benefits under the food stamp program under 7 USC 2011 to  
4 2036, supplemental security income payments under s. 49.77, payments for the  
5 support of children of supplemental security income recipients under s. 49.775, and  
6 health care benefits under the Badger Care health care program under s. 49.665 and,  
7 if the department of workforce development contracts with the department of health  
8 and family services under sub. (4), on the part of recipients of aid to families with  
9 dependent children under s. 49.19 and participants in the Wisconsin Works program  
10 under ss. 49.141 to 49.161. The activities of the department of health and family  
11 services under this subsection may include comparisons of information provided to  
12 the department by an applicant and information provided by the applicant to other  
13 federal, state, and local agencies, development of an advisory welfare investigation  
14 prosecution standard, and provision of funds to county departments under ss.  
15 46.215, 46.22, and 46.23 and to Wisconsin Works agencies to encourage activities to  
16 detect fraud. The department of health and family services shall cooperate with  
17 district attorneys regarding fraud prosecutions.

18 (2) STATE ERROR REDUCTION ACTIVITIES. The department of health and family  
19 services shall conduct activities to reduce payment errors in the Medical Assistance  
20 program under subch. IV, the food stamp program under 7 USC 2011 to 2036, the  
21 supplemental security income payments program under s. 49.77, the program  
22 providing payments for the support of children of supplemental security income  
23 recipients under s. 49.775, and the Badger Care health care program under s. 49.665  
24 and, if the department of workforce development contracts with the department of

1 health and family services under sub. (4), in Wisconsin Works under ss. 49.141 to  
2 49.161.

3 (3) WISCONSIN WORKS AGENCY ERROR REDUCTION. If the department of workforce  
4 development contracts with the department of health and family services under sub.  
5 (4), the department of health and family services shall provide funds from the  
6 appropriation under s. 20.435 (4) (kz) to Wisconsin Works agencies to offset the  
7 administrative costs of reducing payment errors in Wisconsin Works under ss.  
8 49.141 to 49.161.

9 (4) CONTRACT FOR WISCONSIN WORKS. Notwithstanding s. 49.197 (1m) and (3),  
10 the department of workforce development may contract with the department of  
11 health and family services to investigate suspected fraudulent activity on the part  
12 of recipients of aid to families with dependent children under s. 49.19 and  
13 participants in Wisconsin Works under ss. 49.141 to 49.161 and to conduct activities  
14 to reduce payment errors in Wisconsin Works under ss. 49.141 to 49.161, as provided  
15 in this section.

16 \*-0265/3.17\* SECTION 1184. 49.847 of the statutes is created to read:

17 **49.847 Recovery of incorrect payments under certain public**  
18 **assistance programs.** (1) Subject to ss. 49.497 (1) and 49.793 (1), the department  
19 of health and family services, or a county or elected governing body of a federally  
20 recognized American Indian tribe or band acting on behalf of the department, may  
21 recover benefits incorrectly paid under any of the programs administered by the  
22 department under this chapter.

23 (2) The department, county, or elected governing body may recover an  
24 overpayment from a family or individual who continues to receive benefits under any  
25 program administered by the department under this chapter by reducing the

1 family's or individual's benefit amount. Subject to s. 49.793 (1), the department may  
2 by rule specify other methods for recovering incorrectly paid benefits.

3 (3) Subject to ss. 49.497 (2) and 49.793 (2), a county or elected governing body  
4 may retain a portion of an amount recovered under this section due to the efforts of  
5 an employee or officer of the county, tribe, or band, as provided by the department  
6 by rule.

7 **\*-0265/3.18\* SECTION 1185.** 49.85 (1) of the statutes is amended to read:

8 49.85 (1) DEPARTMENT NOTIFICATION REQUIREMENT. If a county department under  
9 s. 46.215, 46.22, or 46.23 or a governing body of a federally recognized American  
10 Indian tribe or band determines that the department of health and family services  
11 may recover an amount under s. 49.497, 49.793, or 49.847, or that the department  
12 of workforce development may recover an amount under s. 49.161, or 49.195 (3), ~~or~~  
13 ~~49.793~~, or collect an amount under s. 49.147 (6) (cm), the county department or  
14 governing body shall notify the affected department of the determination. If a  
15 Wisconsin ~~works~~ Works agency determines that the department of workforce  
16 development may recover an amount under s. 49.161 or 49.195 (3), or collect an  
17 amount under s. 49.147 (6) (cm), the Wisconsin ~~works~~ Works agency shall notify the  
18 department of workforce development of the determination.

19 **\*-0879/4.8\* SECTION 1186.** 49.85 (2) (a) of the statutes is renumbered 49.85 (2)  
20 (a) (intro.) and amended to read:

21 49.85 (2) (a) (intro.) At least annually, the department of health and family  
22 services shall certify to the department of revenue the amounts that, based on the  
23 notifications received under sub. (1) and on other information received by the  
24 department of health and family services, the department of health and family  
25 services has determined that it may recover under s. 49.45 (2) (a) 10. ~~or~~, 49.497,

1 49.793, or 49.847, except that the department of health and family services may not  
2 certify an amount under this subsection unless it all of the following apply:

3 1. The department has met the notice requirements under sub. (3) and ~~unless~~  
4 ~~its~~.

5 2. The department's determination has either not been appealed or is no longer  
6 under appeal.

7 ~~\*-0879/4.9\*~~ SECTION 1187. 49.85 (2) (a) 3. of the statutes is created to read:  
8 49.85 (2) (a) 3. If the determination relates to recovery of an amount under s.  
9 49.497, the determination was rendered to a judgment under s. 49.497 (1m) (b).

\*\*\*\*NOTE: This is reconciled s. 49.85 (2). This SECTION has been affected by drafts  
with the following LRB numbers: LRB-0265 and LRB-0879.

10 ~~\*-0265/3.19\*~~ SECTION 1188. 49.85 (2) (b) of the statutes is amended to read:  
11 49.85 (2) (b) At least annually, the department of workforce development shall  
12 certify to the department of revenue the amounts that, based on the notifications  
13 received under sub. (1) and on other information received by the department of  
14 workforce development, the department of workforce development has determined  
15 that it may recover under ss. 49.161, and 49.195 (3), ~~and 49.793~~, and collect under  
16 s. 49.147 (6) (cm), except that the department of workforce development may not  
17 certify an amount under this subsection unless it has met the notice requirements  
18 under sub. (3) and unless its determination has either not been appealed or is no  
19 longer under appeal.

20 ~~\*-0265/3.20\*~~ SECTION 1189. 49.85 (3) (a) 1. of the statutes is amended to read:  
21 49.85 (3) (a) 1. Inform the person that the department of health and family  
22 services intends to certify to the department of revenue an amount that the  
23 department of health and family services has determined to be due under s. 49.45

## SECTION 1189

1 (2) (a) 10. ~~or, 49.497, 49.793, or 49.847~~, for setoff from any state tax refund that may  
2 be due the person.

3 \*~~0265/3.21~~\* SECTION 1190. 49.85 (3) (b) 1. of the statutes is amended to read:

4 49.85 (3) (b) 1. Inform the person that the department of workforce  
5 development intends to certify to the department of revenue an amount that the  
6 department of workforce development has determined to be due under s. 49.161, or  
7 49.195 (3), ~~or 49.793~~, or to be delinquent under a repayment agreement for a loan  
8 under s. 49.147 (6), for setoff from any state tax refund that may be due the person.

9 \*~~1525/3.3~~\* SECTION 1191. 49.855 (6) of the statutes is amended to read:

10 49.855 (6) If the state implements the child and spousal support and  
11 establishment of paternity and medical support liability program under ss. 49.22  
12 and 59.53 (5), the state may act under this section in place of the county child support  
13 agency under s. 59.53 (5).

14 \*~~0404/4.94~~\* SECTION 1192. 49.857 (1) (d) 3m. of the statutes is created to read:

15 49.857 (1) (d) 3m. A license issued under s. 49.984 (1).

16 \*~~0347/2.2~~\* SECTION 1193. 49.857 (1) (d) 4. of the statutes is amended to read:

17 49.857 (1) (d) 4. A certification, license, training permit, registration, approval  
18 or certificate issued under s. 49.45 (2) (a) 11., 146.50 (5) (a) or (b), (6g) (a) or (8) (a),  
19 ~~250.05 (5)~~, 252.23 (2), 252.24 (2), 254.176 (1) or (3) (a), 254.178 (2) (a), 254.20 (2), (3)  
20 or (4), 254.47 (1), 254.64 (1) (a) or (b), 254.71 (2) or 255.08 (2).

21 \*~~0404/4.95~~\* SECTION 1194. 49.97 of the statutes is created to read:

22 **49.97 Definition.** In this subchapter, “department” means the department of  
23 workforce development.

24 \*~~0404/4.96~~\* SECTION 1195. 49.982 (title) of the statutes is created to read:

25 **49.982 (title) Information for day care providers and parents.**

1           \*~~1522/2.2~~\* **SECTION 1196.** 49.982 (5) of the statutes is created to read:

2           49.982 (5) The department shall provide a child care quality rating system that  
3 rates the quality of the child care provided by a child care provider that is licensed  
4 under s. 49.98, certified under s. 49.156, or established or contracted for under s.  
5 120.13 (14). The department shall make the rating information provided under that  
6 system available to the parents, guardians, and legal custodians of children who are  
7 recipients, or prospective recipients, of care and supervision from a child care  
8 provider that is licensed under s. 49.98, certified under s. 49.156, or established or  
9 contracted for under s. 120.13 (14), including making that information available on  
10 the department's Internet site.

11           \*~~0404/4.97~~\* **SECTION 1197.** 49.984 of the statutes is created to read:

12           **49.984 Licensing duties of the department.** (1) Except as provided in s.  
13 49.992 (6) and (7), the department shall license and supervise day care centers as  
14 required by s. 49.98. A license issued under this subsection is valid until revoked or  
15 suspended. No license issued under this subsection is transferable.

16           (2) The department shall prescribe an application form to be used by all  
17 applicants for licenses to operate a day care center. In prescribing that form, the  
18 department shall require an applicant for a license to operate a day care center who  
19 is an individual, other than an individual who does not have a social security number  
20 and who submits a statement made or subscribed under oath or affirmation as  
21 required under sub. (3) (a) 2., to provide his or her social security number, and an  
22 applicant for a license to operate a day care center who is not an individual to provide  
23 the applicant's federal employer identification number.

24           (3) (a) 1. Except as provided in subd. 2., when initially applying for or applying  
25 to continue a license issued under sub. (1) to operate a day care center, an applicant

**SECTION 1197**

1 who is an individual shall provide the department with the applicant's social security  
2 number, and an applicant who is not an individual shall provide the department with  
3 the applicant's federal employer identification number.

4 2. If an applicant who is an individual does not have a social security number,  
5 the applicant shall submit a statement made or subscribed under oath or affirmation  
6 to the department that the applicant does not have a social security number. The  
7 department shall prescribe the form of the statement. A license issued in reliance  
8 upon a false statement submitted under this subdivision is invalid.

9 (b) If an applicant who is an individual fails to provide the applicant's social  
10 security number to the department or if an applicant who is not an individual fails  
11 to provide the applicant's federal employer identification number to the department,  
12 the department may not issue or continue a license under sub. (1) to operate a day  
13 care center to or for the applicant unless the applicant is an individual who does not  
14 have a social security number and the applicant submits a statement made or  
15 subscribed under oath or affirmation as required under par. (a) 2.

16 (c) The department of workforce development may not disclose any information  
17 obtained under par. (a) 1. to any person except to the department of revenue for the  
18 sole purpose of requesting certifications under s. 73.0301 or on the request of the  
19 subunit of the department of workforce development that administers the child and  
20 spousal support program under s. 49.22 (2m).

21 (4) The department shall prescribe the form and content of records to be kept  
22 and information to be reported by persons licensed by it.

23 (5) A day care center license, other than a probationary license, is valid until  
24 revoked or suspended, but shall be reviewed every 2 years after the date of issuance  
25 as provided in this subsection. At least 30 days prior to the continuation date of the

1 license, the licensee shall submit to the department an application for continuance  
2 of the license in the form and containing the information that the department  
3 requires. If the minimum requirements established under s. 49.986 for a license are  
4 met, the application is approved, the applicable fees specified in ss. 48.685 (8) and  
5 49.98 (3) (a) are paid, and any forfeiture under s. 49.992 (3) (a) or penalty under s.  
6 49.999 (1) that is due is paid, the department shall continue the license for an  
7 additional 2-year period, unless sooner suspended or revoked. If the application is  
8 not timely filed, the department shall issue a warning to the licensee. If the licensee  
9 fails to apply for continuance of the license within 30 days after receipt of the  
10 warning, the department may revoke the license as provided in s. 49.992 (4) and (4m)  
11 (b).

12 \*~~0404/4.98~~\* SECTION 1198. 49.986 of the statutes is created to read:

13 **49.986 Rules governing day care centers.** The department shall  
14 promulgate rules establishing minimum requirements for the issuance of licenses to,  
15 and establishing standards for the operation of, day care centers. These rules shall  
16 be designed to protect and promote the health, safety, and welfare of the children in  
17 the care of all licensees. The department shall consult with the department of  
18 commerce and the department of public instruction before promulgating these rules.  
19 In establishing the minimum requirements for the issuance of licenses to day care  
20 centers that provide care and supervision for children under one year of age, the  
21 department shall include a requirement that all licensees who are individuals and  
22 all employees and volunteers of a licensee who provide care and supervision for  
23 children receive, before the date on which the license is issued or the employment or  
24 volunteer work commences, whichever is applicable, training in the most current  
25 medically accepted methods of preventing sudden infant death syndrome.

**SECTION 1199**

1           \*–0404/4.99\* **SECTION 1199.** 49.988 of the statutes is created to read:

2           **49.988 Investigation of applicant; issuance of license; provisions of**  
3 **licensure.** (1) After receipt of an application for a license, the department shall  
4 investigate to determine if the applicant meets the minimum requirements for a  
5 license promulgated by the department by rule under s. 49.986 and meets the  
6 requirements specified in s. 48.685. In determining whether to issue or continue a  
7 license, the department may consider any action by the applicant, or by an employee  
8 of the applicant, that constitutes a substantial failure by the applicant or employee  
9 to protect and promote the health, safety, and welfare of a child. Upon satisfactory  
10 completion of this investigation and payment of the fee required under s. 49.98 (3)  
11 (a), the department shall issue a license under s. 49.984 (1) or, if applicable, a  
12 probationary license under s. 49.99 or, if applicable, shall continue a license under  
13 s. 49.984 (5). The department shall provide the department of health and family  
14 services with information about each person who is denied a license for a reason  
15 specified in s. 48.685 (4m) (a) 1. to 5.

16           (2) Each license shall state the name of the person licensed, the premises  
17 included under the license, the maximum number of children who can be received  
18 and their ages and sex, and such additional information and special conditions as the  
19 department may prescribe.

20           \*–0404/4.100\* **SECTION 1200.** 49.99 of the statutes is created to read:

21           **49.99 Probationary licenses.** Except as provided under s. 49.992 (6) and (7),  
22 if any day care center that has not been previously issued a license under s. 49.984  
23 (1) applies for a license, meets the minimum requirements established under s.  
24 49.986 for a license, and pays the applicable fee specified in s. 49.98 (3) (a), the  
25 department shall issue a probationary license to that day care center. A probationary

1 license is valid for up to 6 months after the date of issuance unless renewed under  
2 this section or suspended or revoked under s. 49.992. Before a probationary license  
3 expires, the department shall inspect the day care center holding the probationary  
4 license and, except as provided under s. 49.992 (6) and (7), if the day care center  
5 meets the minimum requirements established under s. 49.986 for a license, the  
6 department shall issue a license under s. 49.984 (1). A probationary license issued  
7 under this section may be renewed for one 6-month period.

8 \*~~0404/4.101~~\* SECTION 1201. 49.992 of the statutes is created to read:

9 **49.992 Sanctions and penalties.** (1) In this section, “licensee” means a  
10 person who holds a license under s. 49.984 (1) or a probationary license under s. 49.99  
11 to operate a day care center.

12 (2) If the department provides written notice of the grounds for a sanction, an  
13 explanation of the types of sanctions that may be imposed under this subsection, and  
14 an explanation of the process for appealing a sanction imposed under this subsection,  
15 the department may order any of the following sanctions:

16 (a) That a person stop operating a day care center if the day care center is  
17 without a license in violation of s. 49.984 (1) or a probationary license in violation of  
18 s. 49.99.

19 (b) That a person who employs a person who has had a license under s. 49.984  
20 (1) or a probationary license under s. 49.99 revoked within the previous 5 years  
21 terminate the employment of that person within 30 days after the date of the order.  
22 This paragraph includes employment of a person in any capacity, whether as an  
23 officer, director, agent, or employee.

24 (c) That a licensee stop violating any provision of licensure under s. 49.988 (2)  
25 or rules promulgated by the department under s. 49.986.

## SECTION 1201

1 (d) That a licensee submit a plan of correction for violation of any provision of  
2 licensure under s. 49.988 (2) or rule promulgated by the department under s. 49.986.

3 (e) That a licensee implement and comply with a plan of correction provided by  
4 the department or previously submitted by the licensee and approved by the  
5 department.

6 (f) That a licensee close the intake of any new children until all violations of the  
7 provisions of licensure under s. 49.988 (2) and the rules promulgated by the  
8 department under s. 49.986 are corrected.

9 (g) That a licensee provide training for the licensee's staff members as specified  
10 by the department.

11 (3) If the department provides written notice of the grounds for a penalty, an  
12 explanation of the types of penalties that may be imposed under this subsection, and  
13 an explanation of the process for appealing a penalty imposed under this subsection,  
14 the department may impose any of the following penalties against a licensee or any  
15 other person who violates a provision of licensure under s. 49.988 (2) or rule  
16 promulgated by the department under s. 49.986 or who fails to comply with an order  
17 issued under sub. (2) by the time specified in the order:

18 (a) A daily forfeiture amount per violation of not less than \$10 nor more than  
19 \$1,000. All of the following apply to a forfeiture under this paragraph:

20 1. Within the limits specified in this paragraph, the department may, by rule,  
21 set daily forfeiture amounts and payment deadlines based on the size and type of  
22 facility or agency and the seriousness of the violation. The department may set daily  
23 forfeiture amounts that increase periodically within the statutory limits if there is  
24 continued failure to comply with an order issued under sub. (2).

1           2. The department may directly assess a forfeiture imposed under this  
2 paragraph by specifying the amount of that forfeiture in the notice provided under  
3 this subsection.

4           3. A person against whom the department has assessed a forfeiture shall pay  
5 that forfeiture to the department within 10 days after receipt of notice of the  
6 assessment or, if that person contests that assessment under s. 49.994, within 10  
7 days after receipt of the final decision after exhaustion of administrative review or,  
8 if that person petitions for judicial review under ch. 227, within 10 days after receipt  
9 of the final decision after exhaustion of judicial review. The department shall remit  
10 all forfeitures paid under this subdivision to the secretary of administration for  
11 deposit into the school fund.

12           4. The attorney general may bring an action in the name of the state to collect  
13 any forfeiture imposed under this paragraph that has not been paid as provided in  
14 subd. 3. The only contestable issue in an action under this subdivision is whether  
15 or not the forfeiture has been paid.

16           (b) Suspension of the licensee's license for not more than 2 weeks.

17           (c) Refusal to continue a license or a probationary license.

18           (d) Revocation of a license or a probationary license as provided in sub. (4).

19           (4) If the department provides written notice of revocation and the grounds for  
20 revocation as provided in sub. (4m) and an explanation of the process for appealing  
21 a revocation under this subsection, the department may revoke a license issued  
22 under s. 49.984 (1) or a probationary license issued under s. 49.99 for any of the  
23 following reasons:

24           (a) The department has imposed a penalty on the licensee under sub. (3) and  
25 the licensee or a person under the supervision of the licensee either continues to

## SECTION 1201

1 violate or resumes violation of a rule promulgated under s. 49.986, a provision of  
2 licensure under s. 49.988 (2), or an order under this section forming any part of the  
3 basis for the penalty.

4 (b) The licensee or a person under the supervision of the licensee has committed  
5 a substantial violation, as determined by the department, of a rule promulgated  
6 under s. 49.986, a provision of licensure under s. 49.988 (2), or an order under this  
7 section.

8 (c) The licensee or a person under the supervision of the licensee has committed  
9 an action or has created a condition relating to the operation or maintenance of the  
10 day care center that directly threatens the health, safety, or welfare of any child  
11 under the care of the licensee.

12 (d) The licensee or a person under the supervision of the licensee has violated,  
13 as determined by the department, a rule promulgated under s. 49.986, a provision  
14 of licensure under s. 49.988 (2), or an order under this section that is the same as or  
15 similar to a rule promulgated under s. 49.986, a provision of licensure under s. 49.988  
16 (2), or an order under this section that the licensee or a person under the supervision  
17 of the licensee has violated previously.

18 (e) The licensee has failed to apply for a continuance of the license within 30  
19 days after receipt of the warning under s. 49.984 (5).

20 **(4m)** (a) For a revocation under sub. (4) (a) or (d), the department shall provide  
21 to the licensee written notice of the revocation and the grounds for revocation not less  
22 than 30 days before the date of the revocation. The revocation will take effect only  
23 if the violation on which the revocation is based remains substantially uncorrected  
24 at the end of the 30-day notice period.

1 (b) For revocations under sub. (4) (b), (c), or (e), the department may revoke the  
2 license or probationary license immediately upon written notice to the licensee of the  
3 revocation and the grounds for revocation.

4 (5) The department may deny a license under s. 49.984 (1) or a probationary  
5 license under s. 49.99 to any person who has had a license under s. 49.984 (1) or a  
6 probationary license under s. 49.99 revoked within the previous 5 years.

7 (6) The department shall deny, suspend, restrict, refuse to renew, or otherwise  
8 withhold a license under s. 49.984 (1) or a probationary license under s. 49.99 to  
9 operate a day care center for failure of the applicant or licensee to pay court-ordered  
10 payments of child or family support, maintenance, birth expenses, medical expenses,  
11 or other expenses related to the support of a child or former spouse or for failure of  
12 the applicant or licensee to comply, after appropriate notice, with a subpoena or  
13 warrant issued by the department or a county child support agency under s. 59.53  
14 (5) and related to paternity or child support proceedings, as provided in a  
15 memorandum of understanding entered into under s. 49.857. Notwithstanding s.  
16 49.994, an action taken under this subsection is subject to review only as provided  
17 in the memorandum of understanding entered into under s. 49.857 and not as  
18 provided in s. 49.994.

19 (7) The department of workforce development shall deny an application for the  
20 issuance or continuation of a license under s. 49.984 (1) or a probationary license  
21 under s. 49.99 to operate a day care center, or revoke such a license already issued,  
22 if the department of revenue certifies under s. 73.0301 that the applicant or licensee  
23 is liable for delinquent taxes. An action taken under this subsection is subject to  
24 review only as provided under s. 73.0301 (5) and not as provided in s. 49.994.

25 \*-0404/4.102\* SECTION 1202. 49.994 of the statutes is created to read:

1           **49.994 Appeal procedure.** Except as provided in s. 49.992 (6) and (7), any  
2 person aggrieved by the department's refusal or failure to issue, renew, or continue  
3 a license or by any action taken by the department under s. 49.992 has the right to  
4 an administrative hearing provided for contested cases in ch. 227. To receive an  
5 administrative hearing under ch. 227, the aggrieved person shall send to the  
6 department a written request for a hearing under s. 227.44 within 10 days after the  
7 date of the department's refusal or failure to issue, renew, or continue a license or the  
8 department's action taken under s. 49.992. The department shall hold an  
9 administrative hearing under s. 227.44 within 30 days after receipt of the request  
10 for the administrative hearing unless the aggrieved person consents to an extension  
11 of that time period. Judicial review of the department's decision may be had as  
12 provided in ch. 227.

13           \*~~0404/4.103~~\* **SECTION 1203.** 49.996 of the statutes is created to read:

14           **49.996 Inspection and investigation of licensees.** (1) The department  
15 may visit and inspect each day care center licensed by the department, and for such  
16 purpose shall be given unrestricted access to the premises described in the license.

17           (2) Whenever the department is advised or has reason to believe that any  
18 person is violating s. 49.98, the department shall make an investigation to determine  
19 the facts. For the purposes of this investigation, the department shall have authority  
20 to inspect the premises where the violation is alleged to occur. If the department  
21 finds that the person is violating s. 49.98, the department may either issue a license  
22 if the person is qualified or may institute an action for the penalties and injunction  
23 specified under s. 49.999 (1).

24           \*~~0404/4.104~~\* **SECTION 1204.** 49.998 (title) of the statutes is created to read:

25           **49.998 (title) Immunization and lead screening requirements.**

1           \*–0404/4.105\* SECTION 1205. 49.999 of the statutes is created to read:

2           **49.999 Penalties and injunctions.** (1) In addition to the sanctions and  
3 penalties provided in s. 49.992, any person who violates s. 49.98 may be fined not  
4 more than \$500 or imprisoned for not more than one year in county jail or both.

5           (2) In addition to the penalties provided in sub. (1), the circuit courts shall have  
6 jurisdiction to prevent and restrain by injunction violations of s. 49.98. It shall be  
7 the duty of the district attorneys, upon request of the department, to institute action  
8 for such injunction under ch. 813.

9           \*–1744/2.1\* SECTION 1206. 50.065 (2) (bg) of the statutes is amended to read:

10           50.065 (2) (bg) If an entity hires or contracts with a caregiver for whom, within  
11 the last 4 years, the information required under par. (b) 1. to 3. and 5. has already  
12 been obtained by another entity, the entity may obtain that information from that  
13 other entity, which, notwithstanding par. (br), shall provide the information, if  
14 possible, to the requesting entity. If an entity cannot obtain the information required  
15 under par. (b) 1. to 3. and 5. from another entity or if an entity has reasonable grounds  
16 to believe that any information obtained from another entity is no longer accurate,  
17 the entity shall obtain that information from the sources specified in par. (b) 1. to 3.  
18 and 5.

19           \*–1744/2.2\* SECTION 1207. 50.065 (2) (br) of the statutes is created to read:

20           50.065 (2) (br) 1. Except as provided in subd. 2, an entity that receives  
21 information regarding the arrest or conviction of a caregiver from the federal bureau  
22 of investigation in connection with a criminal history search under this section may  
23 use the information only to determine whether the caregiver's arrest or conviction  
24 record disqualifies him or her from serving as a caregiver. An entity is immune from  
25 civil liability to a caregiver for using arrest or conviction information provided by the

## SECTION 1207

1 federal bureau of investigation to make an employment determination regarding the  
2 caregiver.

3 2. Subdivision 1. does not apply to use by an entity of arrest or conviction  
4 information that the entity requests from the federal bureau of investigation after  
5 September 30, 2007.

6 ~~\*-0309/4.2\*~~ SECTION 1208. 50.065 (8) of the statutes is amended to read:

7 50.065 (8) The department may charge a fee for obtaining the information  
8 required under sub. (2) (am) or (3) (a) or for providing information to an entity to  
9 enable the entity to comply with sub. (2) (b) or (3) (b). ~~The fee may not exceed the~~  
10 ~~reasonable cost of obtaining the information.~~ No fee may be charged to a nurse's  
11 assistant, as defined in s. 146.40 (1) (d), for obtaining or maintaining the information  
12 if to do so would be inconsistent with federal law.

13 ~~\*-0316/3.4\*~~ SECTION 1209. 50.135 (2) (c) of the statutes is amended to read:

14 50.135 (2) (c) The fees collected under par. (a) shall be credited to the  
15 ~~appropriations~~ appropriation account under s. 20.435 (4) ~~(gm)~~ and (6) (jm) as  
16 ~~specified in those appropriations~~ for licensing, review and certifying activities.

17 ~~\*-0560/2.2\*~~ SECTION 1210. 50.14 (2) (intro.) of the statutes is amended to read:

18 50.14 (2) (intro.) For the privilege of doing business in this state, there is  
19 imposed on all licensed beds of a facility an assessment that per calendar month per  
20 licensed bed of an intermediate care facility for the mentally retarded may not exceed  
21 ~~\$435~~ \$523 in fiscal year ~~2003-04~~ 2005-06 and may not exceed ~~\$445~~ \$587 in fiscal  
22 year ~~2004-05~~ 2006-07 and an assessment that may not exceed ~~\$75~~ \$125 per calendar  
23 month per licensed bed of a nursing home. ~~The~~ In each fiscal year, \$13,800,000 of  
24 the assessment moneys collected shall be deposited in the general fund, ~~except that~~  
25 ~~in fiscal year 2003-04, amounts in excess of \$14,300,000, in fiscal year 2004-05,~~

1 ~~amounts in excess of \$13,800,000, and, beginning July 1, 2005, in each fiscal year,~~  
2 ~~amounts in excess of 45% of the money received from the assessment and the~~  
3 ~~remainder~~ shall be deposited in the Medical Assistance trust fund. In determining  
4 the number of licensed beds, all of the following apply:

\*\*\*\*NOTE: This is reconciled s. 50.14 (2) (intro.). This SECTION has been affected by  
drafts with the following LRB numbers: 0560/1 and 0750/1.

5 **\*-0560/2.3\* SECTION 1211.** 50.14 (4) of the statutes is amended to read:

6 50.14 (4) Sections 77.59 (1) to (5), (6) (intro.), (a) and (c) and (7) to (10), 77.60  
7 (1) to (7), (9) and (10), 77.61 (9) and (12) to (14) and 77.62, as they apply to the taxes  
8 under subch. III of ch. 77, apply to the assessment under this section, except that the  
9 amount of any assessment amount greater than \$13,800,000 collected under s. 77.59  
10 (7) ~~in excess of \$14,300,000 in fiscal year 2003-04, in excess of \$13,800,000 in fiscal~~  
11 ~~year 2004-05, and, beginning July 1, 2005, in excess of 45% in each fiscal year in a~~  
12 fiscal year shall be deposited in the Medical Assistance trust fund.

13 **\*-0042/1.1\* SECTION 1212.** 51.05 (3g) of the statutes is repealed.

14 **\*-0042/1.2\* SECTION 1213.** 51.05 (3m) of the statutes is repealed.

15 **\*-0296/2.2\* SECTION 1214.** 51.30 (4) (b) 27. of the statutes is created to read:

16 51.30 (4) (b) 27. For the purpose of entering information concerning the subject  
17 individual into the statewide automated child welfare information system  
18 established under s. 46.03 (7) (g). A county department under s. 46.215, 46.22, 46.23,  
19 51.42, or 51.437, the department of health and family services, the department of  
20 corrections, or any other organization that has entered into an information sharing  
21 and access agreement with one of those county departments or departments and that  
22 has been approved for access to the statewide automated child welfare information  
23 system by the department of health and family services may have access to

**SECTION 1214**

1 information concerning a client of that county department, department, or  
2 organization under this chapter or ch. 48 or 938 that is maintained in the statewide  
3 automated child welfare information system, if necessary to enable the county  
4 department, department, or organization to perform its duties under this chapter or  
5 ch. 48 or 938 or to coordinate the delivery of services under this chapter or ch. 48 or  
6 938 to the client. Before entering any information about an individual into the  
7 statewide automated child welfare information system, the person entering the  
8 information shall notify the individual that the information entered may be disclosed  
9 as provided in this subdivision.

10 **\*-0295/2.7\* SECTION 1215.** 51.423 (1) of the statutes is amended to read:

11 51.423 (1) The department shall fund, within the limits of the department's  
12 allocation for mental health services under s. 20.435 ~~(3)(e)~~ and (7) (b) and (o) and  
13 subject to this section, services for mental illness, developmental disability,  
14 alcoholism, and drug abuse to meet standards of service quality and accessibility.  
15 The department's primary responsibility is to guarantee that county departments  
16 established under either s. 51.42 or 51.437 receive a reasonably uniform minimum  
17 level of funding and its secondary responsibility is to fund programs which meet  
18 exceptional community needs or provide specialized or innovative services. Moneys  
19 appropriated under s. 20.435 (7) (b) and earmarked by the department for mental  
20 health services under s. 20.435 (7) (o) shall be allocated by the department to county  
21 departments under s. 51.42 or 51.437 in the manner set forth in this section.

22 **\*-0295/2.8\* SECTION 1216.** 51.423 (2) of the statutes is amended to read:

23 51.423 (2) From the appropriations under s. 20.435 ~~(3)(e)~~ and (7) (b) and (o),  
24 the department shall distribute the funding for services provided or purchased by  
25 county departments under s. 46.23, 51.42, or 51.437 to such county departments as

1 provided under s. 46.40. County matching funds are required for the distributions  
2 under s. 46.40 (2) and (9) (b). Each county's required match for the distributions  
3 under s. 46.40 (2) for a year equals 9.89% of the total of the county's distributions  
4 under s. 46.40 (2) for that year for which matching funds are required plus the  
5 amount the county was required by s. 46.26 (2) (c), 1985 stats., to spend for juvenile  
6 delinquency-related services from its distribution for 1987. Each county's required  
7 match for the distribution under s. 46.40 (9) (b) for a year equals 9.89% of that  
8 county's amounts described in s. 46.40 (9) (a) (intro.) for that year. Matching funds  
9 may be from county tax levies, federal and state revenue sharing funds, or private  
10 donations to the counties that meet the requirements specified in sub. (5). Private  
11 donations may not exceed 25% of the total county match. If the county match is less  
12 than the amount required to generate the full amount of state and federal funds  
13 distributed for this period, the decrease in the amount of state and federal funds  
14 equals the difference between the required and the actual amount of county  
15 matching funds.

16 \***-0345/1.1\* SECTION 1217.** 51.437 (4rm) (c) 2. b. of the statutes is amended to  
17 read:

18 51.437 (4rm) (c) 2. b. Bill the county department of developmental disabilities  
19 services for services provided on or after December 31, 1997, at \$48 per day, if an  
20 independent professional review established under 42 USC 1396a (a) (31) designates  
21 the person served as appropriate for community care, including persons who have  
22 been admitted for more than 180 consecutive days and for whom the cost of care in  
23 the community would be equal to or less than \$184 per day the daily rate for services  
24 under s. 46.275. The department of health and family services shall use money it  
25 receives from the county department of developmental disabilities services to offset

## SECTION 1217

1 the state's share of medical assistance. Payment is due from the county department  
2 of developmental disabilities services within 60 days of the billing date, subject to  
3 provisions of the contract. If the department of health and family services does not  
4 receive any payment within 60 days, it shall deduct all or part of the amount due from  
5 any payment the department of health and family services is required to make to the  
6 county department of developmental disabilities services. The department of health  
7 and family services shall first use collections received under s. 46.10 as a result of  
8 care at a center for the developmentally disabled to reduce the costs paid by medical  
9 assistance, and shall remit the remainder to the county department of  
10 developmental disabilities services up to the portion billed. The department of  
11 health and family services shall use the appropriation under s. 20.435 (2) (gk) to  
12 remit collection credits and other appropriate refunds to county departments of  
13 developmental disabilities services.

14 **\*-1525/3.4\* SECTION 1218.** 59.40 (2) (p) of the statutes is amended to read:

15 59.40 (2) (p) Cooperate with the department of workforce development with  
16 respect to the child and spousal support and establishment of paternity and medical  
17 liability support liability program under ss. 49.22 and 59.53 (5), and provide that  
18 department with any information from court records which it requires to administer  
19 that program.

20 **\*-0984/4.12\* SECTION 1219.** 59.43 (1) (u) of the statutes is repealed and  
21 recreated to read:

22 59.43 (1) (u) Submit that portion of recording fees collected under sub. (2) (ag)  
23 1. and (e) and not retained by the county to the department of administration under  
24 s. 59.72 (5).

25 **\*-0984/4.13\* SECTION 1220.** 59.43 (1) (um) of the statutes is repealed.

1           \***-0984/4.14**\* SECTION 1221. 59.43 (2) (ag) 1. of the statutes is repealed and  
2           recreated to read:

3           59.43 (2) (ag) 1. Subject to s. 59.72 (5), for recording any instrument entitled  
4           to be recorded in the office of the register of deeds, \$11 for the first page and \$2 for  
5           each additional page, except that no fee may be collected for recording a change of  
6           address that is exempt from a filing fee under s. 185.83 (1) (b).

7           \***-0984/4.15**\* SECTION 1222. 59.43 (2) (e) of the statutes is repealed and  
8           recreated to read:

9           59.43 (2) (e) Subject to s. 59.72 (5), for filing any instrument which is entitled  
10          to be filed in the office of register of deeds and for which no other specific fee is  
11          specified, \$11 for the first page and \$2 for each additional page.

12          \***-1377/3.8**\* SECTION 1223. 59.54 (12) of the statutes is amended to read:

13          59.54 (12) COUNTY-TRIBAL LAW ENFORCEMENT PROGRAMS. Pursuant to adoption  
14          of a resolution, a board may enter into an agreement and seek funding under s.  
15          ~~165.90~~ 16.964 (7m).

16          \***-0984/4.16**\* SECTION 1224. 59.72 (3) of the statutes is repealed and recreated  
17          to read:

18          59.72 (3) LAND INFORMATION OFFICE. The board may establish a county land  
19          information office or may direct that the functions and duties of the office be  
20          performed by an existing department, board, commission, agency, institution,  
21          authority, or office. If the board establishes a county land information office, the  
22          office shall:

23          (a) Coordinate land information projects within the county, between the county  
24          and local governmental units, between the state and local governmental units and  
25          among local governmental units, the federal government and the private sector.

1 (b) Within 2 years after the land information office is established, develop and  
2 receive approval for a countywide plan for land records modernization. The plan  
3 shall be submitted for approval to the department of administration under s. 16.967  
4 (3) (e).

5 (c) Review and recommend projects from local governmental units for grants  
6 from the department of administration under s. 16.967 (7).

7 **\*-0984/4.17\* SECTION 1225.** 59.72 (4) of the statutes is repealed and recreated  
8 to read:

9 59.72 (4) AID TO COUNTIES. A board that has established a land information  
10 office under sub. (3) may apply to the department of administration for a grant for  
11 a land information project under s. 16.967 (7).

12 **\*-0984/4.18\* SECTION 1226.** 59.72 (5) of the statutes is repealed and recreated  
13 to read:

14 59.72 (5) LAND RECORD MODERNIZATION FUNDING. (a) Before the 16th day of each  
15 month a register of deeds shall submit to the department of administration \$7 from  
16 the fee for recording or filing the first page of each instrument that is recorded or filed  
17 under s. 59.43 (2) (ag) 1. or (e), less any amount retained by the county under par.  
18 (b).

19 (b) A county may retain \$5 of the \$7 submitted under par. (a) from the fee for  
20 recording or filing the first page of each instrument that is recorded or filed under  
21 s. 59.43 (2) (ag) 1. or (e) if all of the following conditions are met:

22 1. The county has established a land information office under sub. (3).

23 2. A land information office has been established for less than 2 years or has  
24 received approval for a countywide plan for land records modernization under sub.  
25 (3) (b).

1           3. The county uses \$4 of each \$5 fee retained under this paragraph to develop,  
2 implement, and maintain the countywide plan for land records modernization and  
3 \$1 of each \$5 fee retained under this paragraph for the provision of land information  
4 on the Internet, including the county's land information records relating to housing.

5           \*~~1566/2.1~~\* SECTION 1227. 65.90 (3) (br) of the statutes is created to read:

6           65.90 (3) (br) For a school district, the budget summary required under par. (a)  
7 shall also include all of the following:

8           1. For the proposed budget, the current budget, and the budget in the previous  
9 fiscal year, the school district's general fund balance at the end of the fiscal year  
10 divided by the school district's general fund expenditures in that fiscal year,  
11 expressed as a percentage.

12           2. For the current budget and the budget in the previous fiscal year, the  
13 statewide average school district general fund balance at the end of the fiscal year  
14 divided by the statewide average school district general fund expenditures in that  
15 fiscal year, expressed as a percentage, as provided by the department of public  
16 instruction under par. (c).

17           \*~~1566/2.2~~\* SECTION 1228. 65.90 (3) (c) of the statutes is amended to read:

18           65.90 (3) (c) The department of public instruction under s. 115.28, the  
19 department of revenue under s. 73.10 and the technical college system board under  
20 s. 38.04 shall encourage and consult with interested public and private organizations  
21 regarding the budget summary information required under pars. (a) and (b). The  
22 department of public instruction and the technical college system board shall specify  
23 the revenue and expenditure detail that is required under par. (b) 1. and 2. for school  
24 districts and for technical college districts. The department of public instruction

1 shall provide school districts with the information required under par. (br) 2. For the  
2 current budget, the department shall estimate the percentage.

3 \*~~1566/2.3~~\* SECTION 1229. 65.90 (3) (d) of the statutes is amended to read:

4 65.90 (3) (d) A municipality may publish any additional budget summary  
5 information that its governing body considers necessary, but the additional  
6 information shall be reported separately from the information required under pars.  
7 (a), (b) ~~and~~, (bm), ~~and~~ (br).

8 \*~~1566/2.4~~\* SECTION 1230. 65.90 (5) (c) of the statutes is created to read:

9 65.90 (5) (c) If a school board adopts a proposed budget in which the school  
10 district's general fund balance at the end of the fiscal year divided by the school  
11 district's general fund expenditures in that fiscal year exceeds an amount equal to  
12 90 percent of the statewide average school district general fund balance at the end  
13 of the previous fiscal year divided by the statewide average school district general  
14 fund expenditures in the previous fiscal year, as determined by the department of  
15 public instruction under sub. (3) (br) 2., the school board shall conduct a separate  
16 vote approving the excess.

17 \*~~1232/1.2~~\* SECTION 1231. 66.0235 (5) of the statutes is amended to read:

18 66.0235 (5) APPORTIONMENT BOARD. The boards or councils of the local  
19 governmental units, or committees selected for that purpose, acting together,  
20 constitute an apportionment board. When a local governmental unit is dissolved  
21 because all of its territory is transferred the board or council of the local  
22 governmental unit existing at the time of dissolution shall, for the purpose of this  
23 section, continue to exist as the governing body of the local governmental unit until  
24 there has been an apportionment of assets by agreement of the interested local  
25 governmental units or by an order of the circuit court. After an agreement for

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1 ~~apportionment of assets has been entered into between the interested local~~  
2 ~~governmental units, or an order of the circuit court becomes final, a copy of the~~  
3 ~~apportionment agreement, or of the order, certified to by the clerks of the interested~~  
4 ~~local governmental units, shall be filed with the department of revenue, the~~  
5 ~~department of natural resources, the department of transportation, the state~~  
6 ~~superintendent of public instruction, the department of administration, and with~~  
7 ~~any other department or agency of the state from which the town may be entitled by~~  
8 ~~law to receive funds or certifications or orders relating to the distribution or~~  
9 ~~disbursement of funds, with the county treasurer, with the treasurer of any local~~  
10 ~~governmental unit, or with any other entity from which payment would have become~~  
11 ~~due if the dissolved local governmental unit had continued in existence. Subject to~~  
12 ~~ss. 79.006 and 86.303 (4), payments from the shared revenue utility value-based~~  
13 ~~payments account made pursuant to ch. 79, payments of forest crop taxes under s.~~  
14 ~~77.05, of transportation aids under s. 20.395, of state aids for school purposes under~~  
15 ~~ch. 121, payments for managed forest land under subch. VI of ch. 77 and all payments~~  
16 ~~due from a department or agency of the state, from a county, from a local~~  
17 ~~governmental unit, or from any other entity from which payments would have~~  
18 ~~become due if the dissolved local governmental unit had continued in existence, shall~~  
19 ~~be paid to the interested local governmental unit as provided by the agreement for~~  
20 ~~apportionment of assets or by any order of apportionment by the circuit court and the~~  
21 ~~payments have the same force and effect as if made to the dissolved local~~  
22 ~~governmental unit.~~

23 \*~~1707/3.2~~ SECTION 1232. 66.0301 (3) of the statutes is amended to read:

24 66.0301 (3) Any contract under sub. (2) may provide a plan for administration  
25 of the function or project, which may include but is not limited to provisions as to

## SECTION 1232

1 proration of the expenses involved, deposit and disbursement of funds appropriated,  
2 submission and approval of budgets, creation of a commission, selection and removal  
3 of commissioners, and formation and letting of contracts. If a commission is created,  
4 the employees of the commission are not employees of the municipalities that created  
5 the commission, unless the municipalities specify otherwise in the contract.

6 \*–1018/2.1\* SECTION 1233. 66.0305 (title) of the statutes is amended to read:

7 **66.0305 (title) Municipal Political subdivision revenue sharing.**

8 \*–1018/2.2\* SECTION 1234. 66.0305 (1) of the statutes is amended to read:

9 66.0305 (1) DEFINITION. In this section, “municipality” “political subdivision”  
10 means a city, village ~~or~~, town, or county.

11 \*–1018/2.3\* SECTION 1235. 66.0305 (2) of the statutes is amended to read:

12 66.0305 (2) MUNICIPAL POLITICAL SUBDIVISION REVENUE SHARING AGREEMENT.

13 Subject to the requirements of this section, any 2 or more municipalities political  
14 subdivisions may, by a majority vote of a quorum of their governing bodies, enter into  
15 an agreement to share all or a specified part of revenues derived from taxes,  
16 payments received from the state, fee revenues, and special charges, as defined in  
17 s. 74.01 (4). One or more municipalities political subdivisions may enter into  
18 agreements under this section with federally recognized American Indian tribes or  
19 bands.

\*\*\*\*NOTE: This is reconciled s. 66.0305 (2). This SECTION has been affected by drafts  
with the following LRB numbers: –1017/1 and 1018/1.

20 \*–1018/2.4\* SECTION 1236. 66.0305 (3) of the statutes is amended to read:

21 66.0305 (3) PUBLIC HEARING. At least 30 days before entering into an agreement  
22 under sub. (2), a municipality political subdivision shall hold a public hearing on the

1 proposed agreement. Notice of the hearing shall be published as a class 3 notice  
2 under ch. 985.

3 \*–1018/2.5\* SECTION 1237. 66.0305 (4) (a) 4. of the statutes is amended to read:

4 66.0305 (4) (a) 4. The date upon which revenues agreed to be shared under the  
5 agreement shall be paid to the appropriate municipality political subdivision shall  
6 be specified.

7 \*–1018/2.6\* SECTION 1238. 66.0305 (5) of the statutes is amended to read:

8 66.0305 (5) CONTIGUOUS BOUNDARIES. No municipality political subdivision  
9 may enter into an agreement under sub. (2) with one or more municipalities political  
10 subdivisions unless the municipality political subdivision is contiguous to at least  
11 one other municipality political subdivision that enters into the agreement.

12 \*–1018/2.7\* SECTION 1239. 66.0305 (6) of the statutes is amended to read:

13 66.0305 (6) ADVISORY REFERENDUM. (a) Within 30 days after the hearing under  
14 sub. (3), the governing body of a participating municipality political subdivision may  
15 adopt a resolution calling for an advisory referendum on the agreement. An advisory  
16 referendum shall be held if, within 30 days after the hearing under sub. (3), a  
17 petition, signed by a number of qualified electors equal to at least 10% of the votes  
18 cast for governor in the municipality political subdivision at the last gubernatorial  
19 election, is filed with the clerk of a participating municipality political subdivision,  
20 requesting an advisory referendum on the revenue sharing plan. The petition shall  
21 conform to the requirements of s. 8.40 and shall be filed as provided in s. 8.37. If an  
22 advisory referendum is held, the municipality's political subdivision's governing  
23 body may not vote to approve the agreement under sub. (2) until the report under par.  
24 (d) is filed.

## SECTION 1239

1 (b) The advisory referendum shall be held not less than 42 days nor more than  
2 72 days after adoption of the resolution under par. (a) calling for the referendum or  
3 not less than 42 days nor more than 72 days after receipt of the petition under par.  
4 (a) by the municipal or county clerk. The municipal or county clerk shall give notice  
5 of the referendum by publishing a notice in a newspaper of general circulation in the  
6 municipality political subdivision, both on the publication day next preceding the  
7 advisory referendum election and one week prior to that publication date.

8 (c) The advisory referendum shall be conducted by the municipal political  
9 subdivision's election officials. The governing body of the municipality political  
10 subdivision may specify the number of election officials for the referendum. The  
11 ballots shall contain the words "For the revenue sharing agreement" and "Against  
12 the revenue sharing agreement" and shall otherwise conform to the provisions of s.  
13 5.64 (2). The election shall be conducted as are other municipal or county elections  
14 in accordance with chs. 6 and 7, insofar as applicable.

15 (d) The election inspectors shall report the results of the election, showing the  
16 total number of votes cast and the numbers cast for and against the revenue sharing.  
17 The election inspectors shall attach their affidavit to the report and immediately file  
18 the report in the office of the municipal or county clerk.

19 (e) The costs of the advisory referendum election shall be borne by the  
20 municipality political subdivision that holds the election.

21 \*-1863/4.1\* SECTION 1240. 66.0602 of the statutes is created to read:

22 **66.0602 Local levy limits. (1) DEFINITIONS.** In this section:

23 (a) "County growth factor" means a percentage equal to 60 percent of the  
24 percentage change in the county's January 1 equalized value due to new construction

1 less improvements removed between the year before the previous year and the  
2 previous year, but not less than zero.

3 (b) “Debt service” includes debt service on debt issued or reissued to fund or  
4 refund outstanding municipal or county obligations, interest on outstanding  
5 municipal or county obligations, and related issuance costs and redemption  
6 premiums.

7 (c) “Inflation factor” means a percentage equal to the average annual  
8 percentage change in the U.S. consumer price index for all urban consumers, U.S.  
9 city average, as determined by the U.S. department of labor, for the 12 months  
10 ending on June 30 of the year in which property tax bills are mailed under s. 74.09  
11 (5).

12 (d) “Members–elect” has the meaning given in s. 59.001 (2m).

13 (e) “Municipal growth factor” means a percentage equal to 60 percent of the  
14 percentage change in the region’s January 1 equalized value due to new construction  
15 less improvements removed between the year before the previous year and the  
16 previous year, but not less than zero.

17 (f) “Municipality” means a city, village, or town.

18 (g) “Political subdivision” means a city, village, town, or county.

19 (h) “Region” means any of the following areas to which a municipality is  
20 assigned by the department of revenue, according to the county in which the  
21 municipality is located, except that, if the municipality is located in more than one  
22 county, the municipality is considered to be located in the county that has the greater  
23 taxable value:

24 1. Region 1, consisting of the counties of Brown, Door, Florence, Kewaunee,  
25 Manitowoc, Marinette, Oconto, and Sheboygan.

1           2. Region 2, consisting of the counties of Calumet, Fond du Lac, Green Lake,  
2 Marquette, Menominee, Outagamie, Shawano, Waupaca, Waushara, and  
3 Winnebago.

4           3. Region 3, consisting of the counties of Buffalo, Crawford, Jackson, La Crosse,  
5 Monroe, Pepin, Pierce, Trempealeau, and Vernon.

6           4. Region 4, consisting of the counties of Adams, Forest, Juneau, Langlade,  
7 Lincoln, Marathon, Oneida, Portage, Vilas, and Wood.

8           5. Region 5, consisting of the counties of Ashland, Bayfield, Burnett, Douglas,  
9 Iron, Price, Rusk, Sawyer, Taylor, and Washburn.

10          6. Region 6, consisting of the counties of Columbia, Dane, Dodge, Jefferson,  
11 Rock, and Sauk.

12          7. Region 7, consisting of the counties of Kenosha, Milwaukee, Ozaukee,  
13 Racine, Walworth, Washington, and Waukesha.

14          8. Region 8, consisting of the counties of Grant, Green, Iowa, Lafayette, and  
15 Richland.

16          9. Region 9, consisting of the counties of Barron, Chippewa, Clark, Dunn, Eau  
17 Claire, Polk, and St. Croix.

18          (2) LEVY LIMIT. (a) Except as provided in subs. (3), (4), and (5), no municipality  
19 may increase its levy in any year by a percentage that exceeds the sum of the inflation  
20 factor and the municipal growth factor. In determining its levy in any year, a city,  
21 village, or town shall subtract any tax increment that is calculated under s. 60.85 (1)  
22 (L) or 66.1105 (2) (i).

23          (b) Except as provided in subs. (3), (4), and (5), no county may increase its levy  
24 in any year by a percentage that exceeds the sum of the inflation factor and the  
25 county growth factor.

1           (3) EXCEPTIONS. (a) If a political subdivision transfers to another governmental  
2 unit responsibility for providing any service that the political subdivision provided  
3 in the preceding year, the levy increase limit otherwise applicable under this section  
4 to the political subdivision in the current year is decreased to reflect the cost that the  
5 political subdivision would have incurred to provide that service, as determined by  
6 the department of revenue.

7           (b) If a political subdivision increases the services that it provides by adding  
8 responsibility for providing a service transferred to it from another governmental  
9 unit that provided the service in the preceding year, the levy increase limit otherwise  
10 applicable under this section to the political subdivision in the current year is  
11 increased to reflect the cost of that service, as determined by the department of  
12 revenue.

13           (c) If a city or village annexes territory from a town, the city's or village's levy  
14 increase limit otherwise applicable under this section is increased in the current year  
15 by an amount equal to the city's or village's mill rate applied to the current assessed  
16 value of the annexed territory, and the levy increase limit otherwise applicable under  
17 this section in the current year for the town from which the territory is annexed is  
18 decreased by the town's mill rate applied to the assessed value of the annexed  
19 territory as of the last year that the territory was subject to taxation by the town, as  
20 determined by the department of revenue.

21           (d) The limit otherwise applicable under this section does not apply to amounts  
22 levied by a political subdivision for the payment of any general obligation debt  
23 service, including debt service on debt issued or reissued to fund or refund  
24 outstanding obligations of the political subdivision, interest on outstanding  
25 obligations of the political subdivision, or the payment of related issuance costs or

1 redemption premiums, secured by the full faith and credit of the political  
2 subdivision.

3 (e) The limit otherwise applicable under this section does not apply to the  
4 amount that a county levies in that year for a county children with disabilities  
5 education board.

6 (f) The limit otherwise applicable under this section does not apply to the  
7 amount that a 1st class city levies for school purposes.

8 (g) If in any year a political subdivision's distribution under s. 79.043 (5) is less  
9 than the political subdivision's distribution under s. 79.043 (5) in the previous year,  
10 the limit otherwise applicable under this section shall be increased to reflect the  
11 reduction in the distribution.

12 (4) REFERENDUM EXCEPTION. (a) A political subdivision may exceed the levy  
13 increase limit under sub. (2) if its governing body adopts a resolution to that effect  
14 and the resolution is approved in a referendum.

15 (b) The resolution under par. (a) shall specify the proposed amount of increase  
16 in the levy beyond the amount that is allowed under sub. (2). The political  
17 subdivision may either call a special referendum for the purpose of submitting the  
18 resolution to the electors of the political subdivision for approval or rejection or the  
19 referendum may be held at the next succeeding spring primary or election or  
20 September primary or general election, if such election is to be held not sooner than  
21 42 days after the resolution is adopted.

22 (c) The clerk of the political subdivision shall publish type A, B, C, D, and E  
23 notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of  
24 failure to comply with the notice requirements of this paragraph.

1 (d) The referendum shall be held in accordance with chs. 5 to 12. The political  
2 subdivision shall provide the election officials with all necessary election supplies.

3 The form of the ballot shall correspond substantially with the standard form for  
4 referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1)

5 (a). The question shall be submitted as follows: “Under state law, the increase in the  
6 levy of the .... (name of political subdivision) for the tax to be imposed for the next  
7 fiscal year, .... (year), is limited to ....%, which results in a levy of \$.... Shall the ....  
8 (name of political subdivision) be allowed to exceed this limit and increase the levy  
9 for the next fiscal year, .... (year), by a total of ....%, which results in a levy of \$....?”.

10 (e) Within 14 days after the referendum, the clerk of the political subdivision  
11 shall certify the results of the referendum to the department of revenue.

12 (f) The levy increase limit otherwise applicable to the political subdivision  
13 under sub. (2) is increased in the next fiscal year by the percentage approved by a  
14 majority of those voting on the question under par. (d).

15 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 2,000 may  
16 exceed the levy increase limit otherwise applicable under this section to the town if  
17 the annual town meeting or a special town meeting adopts a resolution to that effect.  
18 The limit otherwise applicable to the town under sub. (2) is increased in the next  
19 fiscal year by the percentage approved by a majority of those voting on the question.  
20 Within 14 days after the adoption of the resolution, the town clerk shall certify the  
21 results of the vote to the department of revenue.

22 (6) REPORTING REQUIREMENTS. The department of revenue may promulgate  
23 rules relating to a political subdivision reporting its debt service levy and nondebt  
24 service levy to the department.

**SECTION 1240**

1 (7) SUNSET. This section does not apply to a property tax levy that is imposed  
2 after December 2006.

3 **\*-0303/4.3\* SECTION 1241.** 66.0615 (1m) (f) 2. of the statutes is amended to  
4 read:

5 66.0615 (1m) (f) 2. Sections 77.51 (12m), (14) (~~e~~), (~~f~~) and (~~j~~) and, (14g), (15a),  
6 and (15b), 77.52 (3), (3m), (4), (~~6~~) and (13), (14), (18), and (19), 77.522, 77.58 (1) to (5),  
7 (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9) and, (12) to (14), and  
8 (15), and 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax  
9 described under subd. 1.

10 **\*-1219/2.7\* SECTION 1242.** 66.0902 of the statutes is created to read:

11 **66.0902 False claims. (1) DEFINITIONS.** In this section:

12 (a) “Local governmental unit” has the meaning given in s. 66.0131 (1) (a).

13 (b) “Public contract” means a contract for the construction, execution, repair,  
14 remodeling, or improvement of a public work or building or for the furnishing of  
15 supplies, equipment, material, or professional or contractual services of any kind.

16 (2) PRESENTATION OF FALSE CLAIMS. Whoever knowingly presents or causes to  
17 be presented a false claim for payment under any public contract with a local  
18 governmental unit shall forfeit not less than \$5,000 nor more than \$10,000, plus 3  
19 times the amount of the damages that were sustained by the local governmental unit  
20 or would have been sustained by the local governmental unit, whichever is greater,  
21 as a result of the false claim.

22 **\*-1305/1.1\* SECTION 1243.** 66.0903 (10) (a) of the statutes is amended to read:

23 66.0903 (10) (a) Each contractor, subcontractor, or contractor’s or  
24 subcontractor’s agent performing work on a project that is subject to this section  
25 shall keep full and accurate records clearly indicating the name and trade or

1 occupation of every person performing the work described in sub. (4) and an accurate  
2 record of the number of hours worked by each of those persons and the actual wages  
3 paid for the hours worked. By no later than the end of the week following a week in  
4 which a contractor, subcontractor, or contractor's or subcontractor's agent performs  
5 work on a project that is subject to this section, the contractor, subcontractor, or agent  
6 shall submit to the contracting local governmental unit a certified record of the  
7 information specified in the preceding sentence for that preceding week.

8 \*~~0404/4.106~~\* SECTION 1244. 66.1017 (1) (a) of the statutes is amended to read:

9 66.1017 (1) (a) "Family day care home" means a dwelling licensed as a day care  
10 center by the department of health and family services under s. ~~48.65~~ workforce  
11 development under s. 49.98 where care is provided for not more than 8 children.

12 \*~~0404/4.107~~\* SECTION 1245. 66.1017 (2) of the statutes is amended to read:

13 66.1017 (2) No municipality may prevent a family day care home from being  
14 located in a zoned district in which a single-family residence is a permitted use. No  
15 municipality may establish standards or requirements for family day care homes  
16 different from the licensing standards established under s. ~~48.65~~ 49.98. This  
17 subsection does not prevent a municipality from applying to a family day care home  
18 the zoning regulations applicable to other dwellings in the zoning district in which  
19 it is located.

20 \*~~0748/1.1~~\* SECTION 1246. 69.22 (1) (c) of the statutes is amended to read:

21 69.22 (1) (c) ~~Twelve~~ Fifteen dollars for issuing an uncertified copy of a birth  
22 certificate or a certified copy of a birth certificate, ~~\$7~~ \$9 of which shall be forwarded  
23 to the secretary of administration as provided in sub. (1m) and credited to the  
24 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional  
25 certified or uncertified copy of the same birth certificate issued at the same time.

## SECTION 1247

1           \*~~0748/1.2~~\* SECTION 1247. 69.22 (5) (b) 2. of the statutes is amended to read:

2           69.22 (5) (b) 2. The filing of a birth certificate under s. 69.14 (2) (b) 5. ~~The To~~  
3           the fee under this subdivision includes the search for the birth certificate and the  
4           first copy of the certificate except that the state registrar shall add to the \$20 fee, the  
5           \$5 shall be added the \$15 fee required under sub. (1) (c), which shall be treated as  
6           specified in sub. (1) (c).

7           \*~~1258/5.68~~\* SECTION 1248. 70.111 (3m) of the statutes is amended to read:

8           70.111 (3m) CHARTER SPORT FISHING BOATS. Motorboats, and the equipment  
9           used on them, which are regularly employed in carrying persons for hire for sport  
10          fishing in and upon the outlying waters, as defined in s. 29.001 (63), and the rivers  
11          and tributaries specified in s. ~~29.191 (5)~~ 29.2285 (2) (a) 1. and 2. if the owner and all  
12          operators are licensed under s. 29.512 or under s. 29.514 or both and by the U.S. coast  
13          guard to operate the boat for that purpose.

14          \*~~0303/4.4~~\* SECTION 1249. 70.111 (23) of the statutes is amended to read:

15          70.111 (23) VENDING MACHINES. All machines that automatically dispense ~~soda~~  
16          ~~water beverages, as defined in s. 97.29 (1) (i), and items included as a food or beverage~~  
17          ~~under s. 77.54 (20) (a) and (b)~~ food and food ingredient, as defined in s. 77.51 (3t),  
18          upon the deposit in the machines of specified coins or currency, or insertion of a credit  
19          card, in payment for the ~~soda water beverages, food or beverages~~ food and food  
20          ingredient, as defined in s. 77.51 (3t).

21          \*~~1656/3.1~~\* SECTION 1250. 71.01 (1b) of the statutes is created to read:

22          71.01 (1b) For purposes of s. 71.04 (7) (df), (dg), and (dh), “commercial domicile”  
23          means the location from which a trade or business is principally managed and  
24          directed, based on any factors the department determines are appropriate, including  
25          the location where the greatest number of employees of the trade or business work,

1 have their office or base of operations, or from which the employees are directed or  
2 controlled.

3 \*–1656/3.2\* SECTION 1251. 71.01 (1n) of the statutes is created to read:

4 71.01 (1n) For purposes of s. 71.04 (7) (df), (dg), and (dh), “domicile” means an  
5 individual’s true, fixed, and permanent home where the individual intends to remain  
6 permanently and indefinitely and to which, whenever absent, the individual intends  
7 to return, except that no individual may have more than one domicile at any time.

8 \*–0302/4.1\* SECTION 1252. 71.01 (6) (j) of the statutes is repealed.

9 \*–0302/4.2\* SECTION 1253. 71.01 (6) (k) of the statutes is repealed.

10 \*–0302/4.3\* SECTION 1254. 71.01 (6) (L) of the statutes is amended to read:

11 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before  
12 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear  
13 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
14 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,  
15 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
16 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
17 104–188, and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,  
18 P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.  
19 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
20 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L. 108–121, excluding  
21 section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and  
22 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337,  
23 909, and 910 of P.L. 108–357, and as indirectly affected by P.L. 99–514, P.L. 100–203,  
24 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280,  
25 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.

## SECTION 1254

1 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
2 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
3 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
4 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
5 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554,  
6 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
7 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
8 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
9 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
10 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357.  
11 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
12 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
13 December 31, 1996, do not apply to this paragraph with respect to taxable years  
14 beginning after December 31, 1996, and before January 1, 1998, except that  
15 changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L.  
16 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of  
17 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
18 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.  
19 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
20 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
21 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect  
22 the provisions applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L.  
23 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of  
24 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
25 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.

1 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,  
2 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
3 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the  
4 same time as for federal purposes.

5 \***-0302/4.4\* SECTION 1255.** 71.01 (6) (m) of the statutes is amended to read:

6 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
7 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
8 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
9 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
10 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
11 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
12 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36,  
13 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
14 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding  
15 sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding  
16 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
17 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
18 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203,  
19 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,  
20 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
21 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
22 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
23 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
24 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
25 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.

## SECTION 1255

1 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
2 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
3 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109  
4 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of  
5 P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
6 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at  
7 the same time as for federal purposes. Amendments to the federal Internal Revenue  
8 Code enacted after December 31, 1997, do not apply to this paragraph with respect  
9 to taxable years beginning after December 31, 1997, and before January 1, 1999,  
10 except that changes to the Internal Revenue Code made by P.L. 105-178, P.L.  
11 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections  
12 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
13 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L.  
14 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
15 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,  
16 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes  
17 that indirectly affect the provisions applicable to this subchapter made by P.L.  
18 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,  
19 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
20 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.  
21 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
22 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.  
23 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,  
24 apply for Wisconsin purposes at the same time as for federal purposes.

25 \*-0302/4.5\* SECTION 1256. 71.01 (6) (n) of the statutes is amended to read:

1           71.01 (6) (n) For taxable years that begin after December 31, 1998, and before  
2           January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear  
3           decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
4           Internal Revenue Code as amended to December 31, 1998, excluding sections 103,  
5           104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6           (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7           104–188, and as amended by P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,  
8           excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431  
9           of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
10          107–147, P.L. 107–181, and P.L. 107–276, P.L. 108–121, excluding section 109 of P.L.  
11          108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
12          108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
13          of P.L. 108–357, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647,  
14          P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508,  
15          P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
16          102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
17          13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
18          104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
19          1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
20          105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.  
21          106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16,  
22          excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections  
23          101 and 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, P.L. 108–121, excluding  
24          section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and  
25          403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337,

## SECTION 1256

1 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin  
2 purposes at the same time as for federal purposes. Amendments to the federal  
3 Internal Revenue Code enacted after December 31, 1998, do not apply to this  
4 paragraph with respect to taxable years beginning after December 31, 1998, and  
5 before January 1, 2000, except that changes to the Internal Revenue Code made by  
6 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
7 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,  
8 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.  
9 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
10 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,  
11 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes  
12 that indirectly affect the provisions applicable to this subchapter made by P.L.  
13 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
14 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
15 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.  
16 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
17 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,  
18 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for  
19 Wisconsin purposes at the same time as for federal purposes.

20 \***-0302/4.6\*** SECTION 1257. 71.01 (6) (o) of the statutes is amended to read:

21 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before  
22 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear  
23 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
24 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
25 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

1 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
2 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
3 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
4 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
5 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
6 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
7 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
8 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
9 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514,  
10 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
11 P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104,  
12 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
13 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
14 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections  
15 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
16 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
17 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
18 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
19 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of  
20 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
21 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
22 section 109 of P.L. 108-121, P.L. 108-218, 108-311, excluding sections 306, 307, 308,  
23 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,  
24 336, 337, 909, and 910 of P.L. 108-357. The Internal Revenue Code applies for  
25 Wisconsin purposes at the same time as for federal purposes. Amendments to the

## SECTION 1257

1 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this  
2 paragraph with respect to taxable years beginning after December 31, 1999, and  
3 before January 1, 2003, except that changes to the Internal Revenue Code made by  
4 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
5 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
6 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.  
7 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding  
8 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
9 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
10 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,  
11 and 910 of P.L. 108-357, and changes that indirectly affect the provisions applicable  
12 to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
13 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
14 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
15 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.  
16 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
17 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
18 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
19 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same  
20 time as for federal purposes.

21 \***-0302/4.7\*** SECTION 1258. 71.01 (6) (p) of the statutes is amended to read:

22 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before  
23 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear  
24 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
25 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,

1 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
2 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
3 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
4 431 of P.L. 107-16, and section 101 of P.L. 107-147, and as amended by P.L. 108-27,  
5 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
6 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
7 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403  
8 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,  
9 and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.  
10 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.  
11 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
12 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
13 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
14 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
15 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
16 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
17 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
18 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
19 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L.  
20 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding  
21 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
22 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
23 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
24 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
25 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at the

1 same time as for federal purposes. Amendments to the federal Internal Revenue  
2 Code enacted after December 31, 2002, do not apply to this paragraph with respect  
3 to taxable years beginning after December 31, 2002, and before January 1, 2004,  
4 except that changes to the Internal Revenue Code made by P.L. 108-27, excluding  
5 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
6 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
7 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.  
8 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910  
9 of P.L. 108-357, and changes that indirectly affect the provisions applicable to this  
10 subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27,  
11 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section  
12 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections  
13 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections  
14 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes  
15 at the same time as for federal purposes.

16 \***-0302/4.8\*** SECTION 1259. 71.01 (6) (q) of the statutes is created to read:

17 71.01 (6) (q) For taxable years that begin after December 31, 2003, and  
18 before January 1, 2005, for natural persons and fiduciaries, except fiduciaries of  
19 nuclear decommissioning trust or reserve funds, “Internal Revenue Code” means  
20 the federal Internal Revenue Code as amended to December 31, 2003, excluding  
21 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
22 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
23 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.  
24 106-573, section 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106,  
25 201, and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L.

1 108-173, and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
2 sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
3 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and P.L. 108-476,  
4 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
5 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.  
6 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
7 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171  
8 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465,  
9 P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204  
10 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33,  
11 P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170,  
12 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
13 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
14 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L.  
15 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
16 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of  
17 P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203,  
18 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of  
19 P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and  
20 910 of P.L. 108-357, and P.L. 108-476. The Internal Revenue Code applies for  
21 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
22 federal Internal Revenue Code enacted after December 31, 2003, do not apply to  
23 this paragraph with respect to taxable years beginning after December 31, 2003,  
24 and before January 1, 2005, except that changes to the Internal Revenue Code  
25 made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,

1 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
2 244, 336, 337, 909, and 910 of P.L. 108-357, and P.L. 108-476, and changes that  
3 indirectly affect the provisions applicable to this subchapter made by P.L.  
4 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and  
5 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337,  
6 909, and 910 of P.L. 108-357, and P.L. 108-476, apply for Wisconsin purposes at  
7 the same time as for federal purposes.

8 \*-0302/4.9\* SECTION 1260. 71.01 (6) (r) of the statutes is created to read:

9 71.01 (6) (r) For taxable years that begin after December 31, 2004, for natural  
10 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
11 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
12 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
13 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
14 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
15 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
16 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L.  
17 108-27, section 1201 of P.L. 108-173, sections 306, 308, 401, and 403 (a) of P.L.  
18 108-311, and sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as  
19 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
20 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
21 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
22 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
23 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
24 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
25 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.