

1 retailer by reason of the retailer's transfer at a discount the open account, note,
2 conditional sales contract, lease contract, or other evidence of indebtedness.

3 ***-0303/4.156* SECTION 1633.** 77.58 (9a) of the statutes is created to read:

4 **77.58 (9a)** In addition to filing a return as provided in this section, a person
5 described under s. 77.524 (3), (4), or (5) shall provide to the department any
6 information that the department considers necessary for the administration of this
7 subchapter, in the manner prescribed by the department, except that the
8 department may not require that the person provide such information to the
9 department more than once every 180 days.

10 ***-0303/4.157* SECTION 1634.** 77.585 of the statutes is created to read:

11 **77.585 Return adjustments. (1) (a)** In this subsection, "bad debt" means the
12 portion of the sales price or purchase price that the seller has reported as taxable
13 under this subchapter and that the seller may claim as a deduction under section 166
14 of the Internal Revenue Code. "Bad debt" does not include financing charges or
15 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible
16 amounts on property that remains in the seller's possession until the full sales price
17 or purchase price is paid, expenses incurred in attempting to collect any debt, debts
18 sold or assigned to 3rd parties for collection, and repossessed property.

19 (b) A seller may claim as a deduction on a return under s. 77.58 the amount of
20 any bad debt that the seller writes off as uncollectible in the seller's books and records
21 and that is eligible to be deducted as bad debt for federal income tax purposes,
22 regardless of whether the seller is required to file a federal income tax return. A
23 seller who claims a deduction under this paragraph shall claim the deduction on the
24 return under s. 77.58 that is submitted for the period in which the seller writes off
25 the amount of the deduction as uncollectible in the seller's books and records and in

1 which such amount is eligible to be deducted as bad debt for federal income tax
2 purposes. If the seller subsequently collects in whole or in part any bad debt for
3 which a deduction is claimed under this paragraph, the seller shall include the
4 amount collected in the return filed for the period in which the amount is collected
5 and shall pay the tax with the return.

6 (c) For purposes of computing a bad debt deduction or reporting a payment
7 received on a previously claimed bad debt, any payment made on a debt or on an
8 account is applied first to the price of the property or service sold, and the
9 proportionate share of the sales tax on that property or service, and then to interest,
10 service charges, and other charges related to the sale.

11 (d) A seller may obtain a refund of the tax collected on any bad debt amount
12 deducted under par. (b) that exceeds the amount of the seller's taxable sales as
13 provided under s. 77.59 (4), except that the period for making a claim as determined
14 under s. 77.59 (4) begins on the date on which the return on which the bad debt could
15 be claimed would have been required to be submitted to the department under s.
16 77.58.

17 (e) If a seller is using a certified service provider, the certified service provider
18 may claim a bad debt deduction under this subsection on the seller's behalf if the
19 seller has not claimed and will not claim the same deduction. A certified service
20 provider who receives a bad debt deduction under this subsection shall credit that
21 deduction to the seller and a certified service provider who receives a refund under
22 this subsection shall submit that refund to the seller.

23 (f) If a bad debt relates to the retail sales of tangible personal property or
24 taxable services that occurred in this state and in one or more other states, as
25 determined under s. 77.522, the total amount of such bad debt shall be apportioned

1 among the states in which the underlying sales occurred in a manner prescribed by
2 the department to arrive at the amount of the deduction under par. (b).

3 (2) If a lessor of tangible personal property has reimbursed the vendor for the
4 sales tax on the sale of the property by the vendor to the lessor, the tax due from the
5 lessor on the rental receipts may be offset by a credit equal to the tax otherwise due
6 on the rental receipts from the property for the reporting period. The credit shall
7 expire when the cumulative rental receipts equal the sales price upon which the
8 vendor paid sales taxes to this state.

9 (3) If a purchaser of tangible personal property has reimbursed the vendor of
10 the property for the sales tax on the sale and subsequently, before making any use
11 of the property other than retention, demonstration, or display while holding it for
12 sale or rental, makes a taxable sale of the property, the tax due on the taxable sale
13 may be offset by the tax reimbursed.

14 (4) A seller may claim a deduction on any part of the sales price or purchase
15 price that the seller refunds in cash or credit as a result of returned property or
16 adjustments in the sales price or purchase price after the sale has been completed,
17 if the seller has included the refunded price in a prior return made by the seller and
18 has paid the tax on such price, and if the seller has returned to the purchaser in cash
19 or in credit all tax previously paid by the purchaser on the amount of the refund at
20 the time of the purchase. A deduction under this subsection shall be claimed on the
21 return for the period in which the refund is paid.

22 (5) No reduction in the amount of tax payable by the retailer is allowable in the
23 event property sold on credit is repossessed except where the entire consideration
24 paid by the purchaser is refunded to the purchaser or where a credit for a worthless
25 account is allowable under sub. (1).

1 (6) A purchaser who is subject to the use tax on the storage, use, or other
2 consumption of fuel may claim a deduction from the purchase price that is subject
3 to the use tax for fuel taxes refunded by this state or the United States to the
4 purchaser that is included in the purchase price of the fuel.

5 (7) For sales tax purposes, if a retailer establishes to the department's
6 satisfaction that the sales tax has been added to the total amount of the sales price
7 and has not been absorbed by the retailer, the total amount of the sales price shall
8 be the amount received exclusive of the sales tax imposed.

9 (8) A sale or purchase involving transfer of ownership of property is completed
10 at the time when possession is transferred by the seller or the seller's agent to the
11 purchaser or the purchaser's agent, except that for purposes of sub. (1) a common
12 carrier or the U.S. postal service shall be considered the agent of the seller, regardless
13 of any f.o.b. point and regardless of the method by which freight or postage is paid.

14 *-0303/4.158* SECTION 1635. 77.59 (2m) of the statutes is created to read:

15 77.59 (2m) The department may audit, or may authorize others to audit, sellers
16 and certified service providers who are registered with the department pursuant to
17 the agreement, as defined in s. 77.65 (2) (a).

18 *-0303/4.159* SECTION 1636. 77.59 (9) of the statutes is amended to read:

19 77.59 (9) If any person fails to file a return, the department shall make an
20 estimate of the amount of the ~~gross receipts~~ sales price of the ~~person~~ person's sales,
21 or, as the case may be, of the amount of the total sales purchase price of tangible
22 personal property or taxable service sold or purchased by the person, the sale by or
23 the storage, use or other consumption of which in this state is subject to sales or use
24 tax. The estimate shall be made for the period in respect to which the person failed
25 to make a return and shall be based upon any information which is in the

1 department's possession or may come into its possession. Upon the basis of this
2 estimate the department shall compute and determine the amount required to be
3 paid to the state, adding to the sum thus arrived at a penalty equal to 25% thereof.
4 One or more such determinations may be made for one or for more than one period.
5 When a business is discontinued a determination may be made at any time
6 thereafter, within the periods specified in sub. (3), as to liability arising out of that
7 business.

8 *–0303/4.160* **SECTION 1637.** 77.59 (9n) of the statutes is created to read:

9 77.59 (9n) No seller or certified service provider is liable for any deficiency or
10 refund under this subchapter that is the result of the seller or certified service
11 provider relying on erroneous information contained in a database maintained
12 under s. 73.03 (61) (e) or (f).

13 *–0303/4.161* **SECTION 1638.** 77.59 (9p) (b) of the statutes is created to read:

14 77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116
15 to 126, as amended by P.L. 106–252, or tangible personal property, and if the
16 customer believes that the amount of the tax assessed for the sale of the service or
17 property under this subchapter is erroneous, the customer may request that the
18 seller correct the alleged error by sending a written notice to the seller. The notice
19 shall include a description of the alleged error and any other information that the
20 seller reasonably requires to process the request. Within 60 days from the date that
21 a seller receives a request under this paragraph, the seller shall review its records
22 to determine the validity of the customer's claim. If the review indicates that there
23 is no error as alleged, the seller shall explain the findings of the review in writing to
24 the customer. If the review indicates that there is an error as alleged, the seller shall
25 correct the error and shall refund the amount of any tax collected erroneously, along

1 with the related interest, as a result of the error from the customer, consistent with
2 s. 77.59 (4). A customer may take no other action, or commence any action, to correct
3 an alleged error in the amount of the tax assessed under this subchapter on a service
4 that is not subject to 4 USC 116 to 126, as amended by P.L. 106–252, or tangible
5 personal property, unless the customer has exhausted his or her remedies under this
6 paragraph.

7 ***-0303/4.162* SECTION 1639.** 77.59 (9r) of the statutes is created to read:

8 77.59 (9r) With regard to a purchaser's request for a refund under this section,
9 a seller is presumed to have reasonable business practices if the seller uses a certified
10 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a
11 proprietary system certified by the department to collect the taxes imposed under
12 this subchapter and if the seller has remitted to the department all taxes collected
13 under this subchapter, less any deductions, credits, or allowances.

14 ***-0303/4.163* SECTION 1640.** 77.60 (13) of the statutes is created to read:

15 77.60 (13) A person who uses any of the following documents in a manner that
16 is prohibited by or inconsistent with this subchapter, or provides incorrect
17 information to a seller or certified service provider related to the use of such
18 documents or regarding an exemption to the taxes imposed under this subchapter,
19 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or
20 inconsistent use or incorrect information:

21 (a) An exemption certificate described under ss. 77.52 (13) and 77.53 (10).

22 (b) A direct pay permit under s. 77.52 (17m).

23 (c) A direct mail form, as defined in s. 77.522 (1) (a) 1.

24 (d) A multiple-points-of-use exemption form, as defined in s. 77.522 (1) (a) 2.

25 ***-0303/4.164* SECTION 1641.** 77.61 (1) (b) of the statutes is amended to read:

1 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,
2 mobile homes not exceeding 45 feet in length, trailers, semitrailers, all-terrain
3 vehicles, or aircraft purchased from a licensed ~~Wisconsin motor vehicle dealer~~
4 retailer, the registrant shall present proof that the tax has been paid to such dealer
5 retailer.

6 *~~0303/4.165~~* SECTION 1642. 77.61 (1) (c) of the statutes is amended to read:

7 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, mobile homes
8 not exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles or aircraft
9 registered or titled, or required to be registered or titled, in this state purchased from
10 persons who are not ~~Wisconsin boat, trailer or semitrailer dealers, licensed~~
11 ~~Wisconsin aircraft, motor vehicle or mobile home dealers or registered Wisconsin~~
12 ~~snowmobile or all-terrain vehicle dealers~~ retailers, the purchaser shall file a sales
13 tax return and pay the tax prior to registering or titling the motor vehicle, boat,
14 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,
15 all-terrain vehicle or aircraft in this state.

16 *~~0303/4.166~~* SECTION 1643. 77.61 (2) of the statutes is renumbered 77.61 (2)
17 (intro.) and amended to read:

18 77.61 (2) (intro.) In order to protect the revenue of the state:

19 (a) Except as provided in par. (b), the department may require any person who
20 is or will be liable to it for the tax imposed by this subchapter to place with it, before
21 or after a permit is issued, the security, not in excess of \$15,000, that the department
22 determines. In determining the amount of security to require under this subsection,
23 the department may consider the person's payment of other taxes administered by
24 the department and any other relevant facts. If any taxpayer fails or refuses to place
25 that security, the department may refuse or revoke the permit. If any taxpayer is

1 delinquent in the payment of the taxes imposed by this subchapter, the department
2 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
3 security placed with the department by the taxpayer in the following order: costs,
4 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
5 by the state to any person for the deposit of security. Any security deposited under
6 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
7 consecutive months, complied with all the requirements of this subchapter.

8 *~~0303/4.167~~* SECTION 1644. 77.61 (2) (b) of the statutes is created to read:

9 77.61 (2) (b) A certified service provider who has contracted with a seller, and
10 filed an application, to collect and remit sales and use taxes imposed under this
11 subchapter on behalf of the seller shall submit a surety bond to the department to
12 guarantee the payment of sales and use taxes, including any penalty and interest on
13 such payment. The department shall approve the form and contents of a bond
14 submitted under this paragraph and shall determine the amount of such bond. The
15 surety bond shall be submitted to the department within 60 days after the date on
16 which the department notifies the certified service provider that the certified service
17 provider is registered to collect sales and use taxes imposed under this subchapter.
18 If the department determines, with regards to any one certified service provider, that
19 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
20 or the secretary's designee may waive the requirements under this paragraph with
21 regard to that certified service provider. Any bond submitted under this paragraph
22 shall remain in force until the secretary of revenue or the secretary's designee
23 releases the liability under the bond.

24 *~~0303/4.168~~* SECTION 1645. 77.61 (3) of the statutes is repealed.

25 *~~0303/4.169~~* SECTION 1646. 77.61 (3m) of the statutes is created to read:

1 77.61 (3m) A retailer shall use a straight mathematical computation to
2 determine the amount of the tax that the retailer may collect from the retailer's
3 customers. The retailer shall calculate the tax amount by combining the applicable
4 tax rates under this subchapter and subch. V and multiplying the combined tax rate
5 by the sales price or purchase price of each item or invoice, as appropriate. The
6 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax
7 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less
8 than 1 cent to be an additional cent. The use of a straight mathematical computation,
9 as provided in this subsection, shall not relieve the retailer from liability for payment
10 of the full amount of the tax levied under this subchapter.

11 *~~0303/4.170~~* SECTION 1647. 77.61 (4) (c) of the statutes is amended to read:

12 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax
13 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,
14 retailers, not including certified service providers, may deduct 0.5% of those taxes
15 payable or \$10 for that reporting period required under s. 77.58 (1), whichever is
16 greater, but not more than the amount of the sales taxes or use taxes that is payable
17 under ss. 77.52 (1) and 77.53 (3) for that reporting period required under s. 77.58 (1),
18 as administration expenses if the payment of the taxes is not delinquent. For
19 purposes of calculating the retailer's discount under this paragraph, the taxes on
20 retail sales reported by retailers under subch. V, including taxes collected and
21 remitted as required under s. 77.785, shall be included if the payment of those taxes
22 is not delinquent.

23 *~~0375/2.4~~* SECTION 1648. 77.61 (5) (b) 12. of the statutes is created to read:

24 77.61 (5) (b) 12. The secretary of revenue and employees of that department
25 for the purposes of preparing and maintaining the list of persons with unpaid tax

1 obligations as described in s. 71.91 (8) so that the list of such persons is available for
2 public inspection.

3 ***-0303/4.171* SECTION 1649.** 77.61 (5m) of the statutes is created to read:

4 77.61 (5m) (a) In this subsection, “personally identifiable information” means
5 any information that identifies a person.

6 (b) A certified service provider may use personally identifiable information as
7 necessary only for the administration of its system to perform a seller’s sales and use
8 tax functions and shall provide consumers clear and conspicuous notice of its practice
9 regarding such information, including how it collects the information, how it uses the
10 information, and under what circumstances it discloses the information.

11 (c) A certified service provider may retain personally identifiable information
12 only to verify exemption claims, to investigate fraud, and to ensure its system’s
13 reliability. A certified service provider who retains an individual’s personally
14 identifiable information shall provide reasonable notice of such retention to the
15 individual and shall provide the individual reasonable access to the information and
16 an opportunity to correct inaccurate information. If any person, other than a state
17 that is a signatory to the agreement, as defined in s. 77.65 (2) (a), requests access to
18 an individual’s personally identifiable information, the certified service provider
19 shall make a reasonable and timely effort to notify the individual of the request.

20 (d) A certified service provider shall provide sufficient technical, physical, and
21 administrative safeguards to protect personally identifiable information from
22 unauthorized access and disclosure.

23 ***-1598/7.1* SECTION 1650.** 77.61 (11) of the statutes is amended to read:

24 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue
25 licenses or permits to engage in a business involving the sale at retail of tangible

1 personal property subject to tax under this subchapter, or the furnishing of services
2 so subject to tax, shall, before issuing such license or permit, require proof that the
3 person to whom such license or permit is to be issued is the holder of a seller's permit
4 ~~as required by or is registered to collect, report, and remit use tax under this~~
5 subchapter or has been informed by an employee of the department that the
6 department will issue a seller's permit to that person or register that person to
7 collect, report, and remit use tax.

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

8 ***-0303/4.172* SECTION 1651.** 77.61 (16) of the statutes is created to read:

9 77.61 (16) Any person who remits taxes and files returns under this subchapter
10 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file
11 such returns with the department in a manner prescribed by the department.

12 ***-0303/4.173* SECTION 1652.** 77.63 of the statutes is repealed and recreated
13 to read:

14 **77.63 Collection compensation.** The following persons may retain a portion
15 of sales and use taxes collected on retail sales under this subchapter and subch. V
16 in an amount determined by the department and by contracts that the department
17 enters into pursuant to the agreement, as defined in s. 77.65 (2) (a):

18 (1) A certified service provider.

19 (2) A seller that uses a certified automated system, as defined in s. 77.524 (1)
20 (am).

21 (3) A seller that sells tangible personal property or taxable services in at least
22 5 states that are signatories to the agreement, as defined in s. 77.65 (2) (a); that has
23 total annual sales revenue of at least \$500,000,000; that has a proprietary system

1 that calculates the amount of tax owed to each taxing jurisdiction in which the seller
2 sells tangible personal property or taxable services; and that has entered into a
3 performance agreement with the states that are signatories to the agreement, as
4 defined in s. 77.65 (2) (a). For purposes of this subsection, “seller” includes an
5 affiliated group of sellers using the same proprietary system to calculate the amount
6 of tax owed in each taxing jurisdiction in which the sellers sell tangible personal
7 property or taxable services.

8 *–0303/4.174* SECTION 1653. 77.65 (2) (c) of the statutes is repealed.

9 *–0303/4.175* SECTION 1654. 77.65 (2) (e) of the statutes is amended to read:

10 77.65 (2) (e) “Seller” means any person who sells, leases, or rents tangible
11 personal property or services.

12 *–0303/4.176* SECTION 1655. 77.67 of the statutes is created to read:

13 **77.67 Amnesty for new registrants.** (1) A seller is not liable for uncollected
14 and unpaid taxes, including penalties and interest, imposed under this subchapter
15 and subch. V on sales made to purchasers in this state before the seller registers
16 under par. (a), if all of the following apply:

17 (a) The seller registers with the department, in a manner that the department
18 prescribes, to collect and remit the taxes imposed under this subchapter and subch.
19 V on sales to purchasers in this state in accordance with the agreement, as defined
20 in s. 77.65 (2) (a).

21 (b) The seller registers under par. (a) no later than 365 days after the effective
22 date of this state’s participation in the agreement under s. 77.65 (2) (a) [revisor
23 inserts date].

24 (c) The seller was not registered to collect and remit the taxes imposed under
25 this subchapter and subch. V during the 365 consecutive days immediately before

1 the effective date of this state's participation in the agreement under s. 77.65 (2) (a)
2 [revisor inserts date].

3 (d) The seller has not received a notice of the commencement of an audit from
4 the department or, if the seller has received a notice of the commencement of an audit
5 from the department, the audit has not been resolved by any means, including any
6 related administrative and judicial processes, at the time that the seller registers
7 under par. (a).

8 (e) The seller has not committed or been involved in a fraud or an intentional
9 misrepresentation of a material fact.

10 (f) The seller collects and remits the taxes imposed under this subchapter and
11 subch. V on sales to purchasers in this state for at least 3 consecutive years after the
12 date on which the seller registers under par. (a).

13 (2) Subsection (1) does not apply to taxes imposed under this subchapter and
14 subch. V that are due from the seller for purchases made by the seller.

15 *–0303/4.177* SECTION 1656. 77.70 of the statutes is amended to read:

16 **77.70 Adoption by county ordinance.** Any county desiring to impose county
17 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
18 stating its purpose and referring to this subchapter. The county sales and use taxes
19 may be imposed only for the purpose of directly reducing the property tax levy and
20 only in their entirety as provided in this subchapter. That ordinance shall be
21 effective on the first day of January, the first day of April, the first day of July or the
22 first day of October. A certified copy of that ordinance shall be delivered to the
23 secretary of revenue at least 120 days prior to its effective date. The repeal of any
24 such ordinance shall be effective on December 31. A certified copy of a repeal

1 ordinance shall be delivered to the secretary of revenue at least ~~60~~ 120 days before
2 the effective date of the repeal.

3 *~~0303/4.178~~* SECTION 1657. 77.705 of the statutes is amended to read:

4 **77.705 Adoption by resolution; baseball park district.** A local
5 professional baseball park district created under subch. III of ch. 229, by resolution
6 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
7 a rate of no more than 0.1% of the gross receipts or sales price. Those taxes may be
8 imposed only in their entirety. The resolution shall be effective on the first day of the
9 ~~first month~~ January 1, April 1, July 1, or October 1 that begins at least ~~30~~ 120 days
10 after the adoption of the resolution.

11 *~~0303/4.179~~* SECTION 1658. 77.706 of the statutes is amended to read:

12 **77.706 Adoption by resolution; football stadium district.** A local
13 professional football stadium district created under subch. IV of ch. 229, by
14 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
15 subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be
16 imposed only in their entirety. The imposition of the taxes under this section shall
17 be effective on the first day of the ~~first month~~ January 1, April 1, July 1, or October
18 1 that begins at least ~~30~~ 120 days after the certification of the approval of the
19 resolution by the electors in the district's jurisdiction under s. 229.824 (15).

20 *~~0303/4.180~~* SECTION 1659. 77.707 (1) of the statutes is amended to read:

21 **77.707 (1)** Retailers and the department of revenue may not collect a tax under
22 s. 77.705 for any local professional baseball park district created under subch. III of
23 ch. 229 after the last day of the calendar quarter during that is at least 120 days from
24 the date on which the local professional baseball park district board makes a
25 certification to the department of revenue under s. 229.685 (2), except that the

1 department of revenue may collect from retailers taxes that accrued before the day
2 after the last day of that calendar quarter and fees, interest and penalties that relate
3 to those taxes.

4 ***-0303/4.181* SECTION 1660.** 77.707 (2) of the statutes is amended to read:

5 77.707 (2) Retailers and the department of revenue may not collect a tax under
6 s. 77.706 for any local professional football stadium district created under subch. IV
7 of ch. 229 after the last day of the calendar quarter during that is at least 120 days
8 from the date on which the local professional football stadium district board makes
9 all of the certifications to the department of revenue under s. 229.825 (3), except that
10 the department of revenue may collect from retailers taxes that accrued before the
11 day after the last day of that calendar quarter and fees, interest and penalties that
12 relate to those taxes.

13 ***-0303/4.182* SECTION 1661.** 77.71 (1) of the statutes is amended to read:

14 77.71 (1) For the privilege of selling, licensing, leasing or renting tangible
15 personal property and for the privilege of selling, licensing, performing or furnishing
16 services a sales tax is imposed upon retailers at the rate of 0.5% in the case of a county
17 tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the
18 gross receipts sales price from the sale, licensing, lease or rental of tangible personal
19 property, except property taxed under sub. (4), sold, licensed, leased or rented at
20 retail in the county or special district or from selling, licensing, performing or
21 furnishing services described under s. 77.52 (2) in the county or special district.

22 ***-0303/4.183* SECTION 1662.** 77.71 (2) of the statutes is amended to read:

23 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
24 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
25 purchase price upon every person storing, using or otherwise consuming in the

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1 county or special district tangible personal property or services if the property or
2 service is subject to the state use tax under s. 77.53, except that a receipt indicating
3 that the tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for
4 the tax under this subsection and except that if the buyer has paid a similar local tax
5 in another state on a purchase of the same property or services that tax shall be
6 credited against the tax under this subsection and except that for motor vehicles that
7 are used for a purpose in addition to retention, demonstration or display while held
8 for sale in the regular course of business by a dealer the tax under this subsection
9 is imposed not on the sales purchase price but on the amount under s. 77.53 (1m).

10 *–0303/4.184* SECTION 1663. 77.71 (3) of the statutes is amended to read:

11 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
12 activities within the county or special district, at the rate of 0.5% in the case of a
13 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
14 of the sales purchase price of tangible personal property that is used in constructing,
15 altering, repairing or improving real property and that becomes a component part
16 of real property in that county or special district, except that if the contractor has
17 paid the sales tax of a county in the case of a county tax or of a special district in the
18 case of a special district tax in this state on that property, or has paid a similar local
19 sales tax in another state on a purchase of the same property, that tax shall be
20 credited against the tax under this subsection.

21 *–0303/4.185* SECTION 1664. 77.71 (4) of the statutes is amended to read:

22 77.71 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax
23 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
24 purchase price upon every person storing, using or otherwise consuming a motor
25 vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer,

1 semitrailer, ~~all-terrain vehicle~~ or aircraft, if that property must be registered or
2 titled with this state and if that property is to be customarily kept in a county that
3 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
4 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
5 sales tax in another state on a purchase of the same property that tax shall be
6 credited against the tax under this subsection.

7 ***-0303/4.186* SECTION 1665.** 77.72 (title) of the statutes is repealed.

8 ***-0303/4.187* SECTION 1666.** 77.72 (1) of the statutes is renumbered 77.72 and
9 amended to read:

10 **77.72 General rule for property.** For the purposes of this subchapter, all
11 retail sales of tangible personal property ~~are completed at the time when, and the~~
12 ~~place where, the seller or the seller's agent transfers possession to the buyer or the~~
13 ~~buyer's agent. In this subsection, a common carrier or the U.S. postal service is the~~
14 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~
15 ~~which freight or postage is paid. Rentals and leases of property, except property~~
16 ~~under sub. (2), have a situs at the location of that property and taxable services occur~~
17 ~~as provided in s. 77.522.~~

18 ***-0303/4.188* SECTION 1667.** 77.72 (2) and (3) of the statutes are repealed.

19 ~~***-0743/1.3* SECTION 1668.** 77.73 (1) of the statutes is repealed.~~

20 ***-0743/1.4* SECTION 1669.** 77.73 (1m) of the statutes is created to read:

21 **77.73 (1m)** Except as provided in sub. (2), a county or special district has
22 jurisdiction to impose the taxes under this subchapter regardless of whether the
23 retailer is engaged in business in the county or special district. *JK*

24 ***-0303/4.189* SECTION 1670.** 77.73 (2) of the statutes is amended to read:

1 77.73 (2) Counties and special districts do not have jurisdiction to impose the
2 tax under s. 77.71 (2) in regard to tangible personal property, except snowmobiles,
3 trailers, semitrailers, and all-terrain vehicles, purchased in a sale that is
4 consummated in another county or special district in this state that does not have
5 in effect an ordinance or resolution imposing the taxes under this subchapter and
6 later brought by the buyer into the county or special district that has imposed a tax
7 under s. 77.71 (2).

8 *~~0303/4.190~~* SECTION 1671. 77.73 (3) of the statutes is created to read:

9 77.73 (3) Counties and special districts have jurisdiction to impose the taxes
10 under this subchapter on retailers who register under s. 77.53 (9m). A retailer who
11 registers under s. 77.53 (9m) shall collect, report, and remit to the department the
12 taxes imposed under this subchapter for all counties and special districts that have
13 an ordinance or resolution imposing the taxes under this subchapter.

14 *~~0303/4.191~~* SECTION 1672. 77.75 of the statutes is amended to read:

15 **77.75 Reports.** Every person subject to county or special district sales and use
16 taxes shall, for each reporting period, record that person's sales made in the county
17 or special district that has imposed those taxes separately from sales made
18 elsewhere in this state and file a report ~~of the measure of the county or special district~~
19 ~~sales and use taxes and the tax due thereon separately~~ as prescribed by the
20 department of revenue.

21 *~~0303/4.192~~* SECTION 1673. 77.77 (1) of the statutes is renumbered 77.77 (1)
22 (a) and amended to read:

23 77.77 (1) (a) ~~The gross receipts sales price~~ sales price from services subject to the tax under
24 s. 77.52 (2) ~~are not~~ or the lease, rental, or license of tangible personal property is
25 subject to the taxes under this subchapter, and the incremental amount of tax caused

1 by a rate increase applicable to those services, leases, rentals, or licenses is not due,
2 if those services are billed to the customer and paid for before beginning with the first
3 billing period starting on or after the effective date of the county ordinance, special
4 district resolution, or rate increase, regardless of whether the service is furnished or
5 the property is leased, rented, or licensed to the customer before or after that date.

6 *~~0303/4.193~~* **SECTION 1674.** 77.77 (1) (b) of the statutes is created to read:

7 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)
8 or the lease, rental, or license of tangible personal property is not subject to the taxes
9 under this subchapter, and a decrease in the tax rate imposed under this subchapter
10 on those services first applies, beginning with bills rendered on or after the effective
11 date of the repeal or sunset of a county ordinance or special district resolution
12 imposing the tax or other rate decrease, regardless of whether the service is
13 furnished or the property is leased, rented, or licensed to the customer before or after
14 that date.

15 *~~0303/4.194~~* **SECTION 1675.** 77.77 (2) of the statutes is repealed.

16 *~~0303/4.195~~* **SECTION 1676.** 77.785 (1) of the statutes is amended to read:

17 77.785 (1) All retailers shall collect and report the taxes under this subchapter
18 on the ~~gross receipts~~ sales price from leases and rentals of property under s. 77.71
19 (4).

20 *~~0303/4.196~~* **SECTION 1677.** 77.785 (2) of the statutes is amended to read:

21 77.785 (2) Prior to registration or titling, a retailer of a boat, ~~all-terrain vehicle,~~
22 ~~trailer and semi-trailer dealers and licensed aircraft, motor vehicle, or mobile home~~
23 ~~and snowmobile dealers~~ shall collect the taxes under this subchapter on sales of
24 items under s. 77.71 (4). The dealer retailer shall remit those taxes to the
25 department of revenue along with payments of the taxes under subch. III.

1 ***-0519/3.4*** SECTION 1678. 77.89 (2) (b) of the statutes is amended to read:

2 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
3 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25 and 74.30.
4 The county treasurer shall, by June 30 of each year, pay all amounts received under
5 this paragraph to the department. All amounts received by the department shall be
6 credited to the conservation fund and shall be reserved for land acquisition and
7 ~~resource management activities grants under s. 77.895.~~

8 ***-0519/3.5*** SECTION 1679. 77.895 of the statutes is created to read:

9 **77.895 Grants for land acquisitions for outdoor activities. (1)**

10 DEFINITIONS. In this section:

11 (a) “Board” means the managed forest land board.

12 (b) “Land” means land in fee simple, conservation easements, and other
13 easements in land.

14 (c) “Local governmental unit” means a city, town, or county.

15 (d) “Nonprofit conservation organization” has the meaning given in s. 23.0955
16 (1).

17 (2) PROGRAM. The board shall establish a program to award grants from the
18 appropriation under s. 20.370 (5) (bz) to local governmental units, the department,
19 and nonprofit conservation organizations to acquire land to be used for hunting,
20 fishing, hiking, sight-seeing, and cross-country skiing.

21 (3) REQUIREMENTS. The board shall promulgate rules establishing
22 requirements for awarding grants under this section. The rules promulgated under
23 this subsection shall include all of the following:

24 (a) A requirement that the board give higher priority to counties over other
25 grant applicants in awarding grants under this section.

1 (b) A requirement that, in awarding grants to counties under this section, the
2 board give higher priority to counties that have higher numbers of acres that are
3 designated as closed under s. 77.83.

4 (c) A requirement that, in awarding grants to towns under this section, the
5 board give higher priority to towns that have higher numbers of acres that are
6 designated as closed under s. 77.83.

7 (d) A requirement that no grant may be awarded under this section without it
8 being approved by the board of each county in which the land to be acquired is
9 located.

10 (e) Requirements concerning the use of sound forestry practices on land
11 acquired under this section.

12 (4) USE OF LAND. Land acquired under this section may be used for purposes
13 in addition to those specified in sub. (2) if the additional uses are compatible with the
14 purposes specified in sub. (2).

15 *~~0303/4.197~~* SECTION 1680. 77.98 of the statutes is amended to read:

16 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
17 impose a tax on the retail sale, except sales for resale, within the district's
18 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~
19 ~~(e) 1. to 3. and not~~ candy, as defined in s. 77.51 (1e), prepared food, as defined in s.
20 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
21 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) ~~or (20) (e) 5., (20n) (b) and (c),~~
22 and (20r).

23 *~~0303/4.198~~* SECTION 1681. 77.981 of the statutes is amended to read:

24 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
25 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote

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1 of a majority of the authorized members of its board of directors, may impose the tax
2 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized
3 members of the district's board may vote that, if the balance in a special debt service
4 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
5 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
6 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
7 by the district and secured by the special debt service reserve fund are outstanding.

8 ***-0303/4.199* SECTION 1682.** 77.982 (2) of the statutes is amended to read:

9 77.982 (2) Sections 77.51 (4) (a), ~~(b) 1., 2. and 4., (c) 1. to 3. and (d) (12m), (14)~~
10 ~~(a) to (f), (j) and (k) and, (14g), (15a), and (15b),~~ 77.52 (3), ~~(6), (3m), (4), (13), (14), (18)~~
11 and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),
12 (5), (8), (9) and, (12) to (14), and (15), and 77.62, as they apply to the taxes under
13 subch. III, apply to the tax under this subchapter. ~~Sections 77.72 (1) and Section~~
14 ~~77.73, as they apply~~ it applies to the taxes under subch. V, ~~apply~~ applies to the tax
15 under this subchapter.

16 ***-0303/4.200* SECTION 1683.** 77.99 of the statutes is amended to read:

17 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
18 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not
19 for rental and not for rental as a service or repair replacement vehicle, within the
20 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
21 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
22 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
23 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
24 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's

1 authorized board of directors may vote to increase the tax rate under this subchapter
2 to 4%.

3 ***-0303/4.201* SECTION 1684.** 77.991 (2) of the statutes is amended to read:

4 77.991 (2) Sections 77.51 (4) (a), (b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),
5 (14) (a) to (f), (j) and (k), (14g), (15a), and (15b), 77.52 (3), (3m), (4), (6), (13), (14) and,
6 (18), and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2),
7 (3m), (5), (8), (9) and, (12) to (14), and (15), and 77.62, as they apply to the taxes under
8 subch. III, apply to the tax under this subchapter. ~~Sections 77.72 (1) and (2) (a) and~~
9 Section 77.73, as they ~~apply~~ it applies to the taxes under subch. V, ~~apply~~ applies to
10 the tax under this subchapter. The renter shall collect the tax under this subchapter
11 from the person to whom the passenger car is rented.

12 ***-0303/4.202* SECTION 1685.** 77.994 (1) (intro.) of the statutes is amended to
13 read:

14 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
15 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
16 impose a tax at a rate of 0.5% of the ~~gross receipts~~ sales price from the sale, license,
17 lease, or rental in the municipality or county of goods or services that are taxable
18 under subch. III made by businesses that are classified in the standard industrial
19 classification manual, 1987 edition, published by the U.S. office of management and
20 budget, under the following industry numbers:

21 ***-0303/4.203* SECTION 1686.** 77.9941 (4) of the statutes is amended to read:

22 77.9941 (4) Sections 77.72 ~~(1)~~, ~~(2) (a)~~ and ~~(3) (a)~~, 77.73, 77.74, 77.75, 77.76 (1),
23 (2), and (4), 77.77 (1) and ~~(2)~~, 77.785 (1), and 77.79, as they apply to the taxes under
24 subch. V, apply to the tax under this subchapter.

25 ***-1046/P1.1* SECTION 1687.** 77.995 (2) of the statutes is amended to read:

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1 77.995 (2) There is imposed a fee at the rate of ~~3%, or 5%~~ for the rental of
2 limousines, of the gross receipts on the rental, but not for rental and not for rental
3 as a service or repair replacement vehicle of Type 1 automobiles, as defined in s.
4 340.01 (4) (a); of mobile homes, as defined in s. 340.01 (29); of motor homes, as defined
5 in s. 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by
6 establishments primarily engaged in short-term rental of vehicles without drivers,
7 for a period of 30 days or less, unless the sale is exempt from the sales tax under s.
8 77.54 (1), (4), (7) (a), (7m) or (9a). There is also imposed a fee at the rate of 5% of the
9 gross receipts on the rental of limousines.

10 *~~0303/4.204~~* SECTION 1688. 77.995 (2) of the statutes, as affected by 2005
11 Wisconsin Act ... (this act), is repealed and recreated to read:

12 77.995 (2) There is imposed a fee at the rate of 5% of the sales price on the
13 rental, but not for rental and not for rental as a service or repair replacement
14 vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of mobile homes, as
15 defined in s. 340.01 (29); of motor homes, as defined in s. 340.01 (33m); and of
16 camping trailers, as defined in s. 340.01 (6m) by establishments primarily engaged
17 in short-term rental of vehicles without drivers, for a period of 30 days or less, unless
18 the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m) or (9a). There
19 is also imposed a fee at the rate of 5% of the sales price on the rental of limousines.

 ****NOTE: This is reconciled s. 77.995 (2). This SECTION has been affected by
LRB-1046/P1.

20 *~~0303/4.205~~* SECTION 1689. 77.9951 (2) of the statutes is amended to read:

21 77.9951 (2) Sections 77.51 (4) (a), (b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),
22 (14) (a) to (f), (j) and (k), (15a), and (15b), 77.52 (3m), (4), (6), (13), (14) and, (18), and
23 (19), 77.522 (2), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),

1 (5), (8), (9) ~~and~~, (12) to (14), and (15), and 77.62, as they apply to the taxes under
2 subch. III, apply to the fee under this subchapter. The renter shall collect the fee
3 under this subchapter from the person to whom the vehicle is rented.

4 *~~0303/4.206~~* SECTION 1690. 77.996 (6) of the statutes is amended to read:

5 77.996 (6) “Gross receipts” has ~~the meaning given in s. 77.51 (4) (a), (b) 1. and~~
6 ~~5., (c) 1. to 4., and (d) means the sales price, as defined in s. 77.51 (15b), of tangible~~
7 personal property and taxable services sold by a dry cleaning facility. “Gross
8 receipts” does not include the license fee imposed under s. ~~77.9661 (1m)~~ s. 77.9961
9 (1m) that is passed on to customers.

10 *~~0302/4.63~~* SECTION 1691. 78.005 (14) of the statutes is amended to read:

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

25 *~~1229/6.4~~* SECTION 1692. 79.01 (1) of the statutes is amended to read:

1 79.01 (1) There is established an account in the general fund entitled the
2 "Expenditure Restraint Program Account." There shall be appropriated to that
3 account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994; \$48,000,000
4 in each year beginning in 1995 and ending in 1999; \$57,000,000 in the year 2000 and
5 in the year 2001; \$57,570,000 in 2002; and \$58,145,700 in 2003 and in each year
6 thereafter, ending in 2006.

7 ~~*-1232/1.3*~~ SECTION 1693. 79.01 (2) of the statutes is amended to read:

8 79.01 (2) There is established an account in the general fund entitled the
9 "~~Municipal and County Shared Revenue Account~~", referred to in this chapter as the
10 "~~shared revenue account~~". "Utility value-based payments account." There shall be
11 appropriated to the shared revenue utility value-based payments account the sums
12 specified in ss. 79.03 and 79.04.

13 ~~*-1231/7.3*~~ SECTION 1694. 79.01 (5) of the statutes is created to read:

14 79.01 (5) There is established an account in the general fund entitled the
15 "County Levy Restraint Payment Account." There shall be appropriated to that
16 account \$25,000,000 in 2007 and in each year thereafter.

17 ~~*-1229/6.5*~~ SECTION 1695. 79.01 (5b) of the statutes is created to read:

18 79.01 (5b) There is established an account in the general fund entitled the
19 "Municipal Levy Restraint Payment Account." There shall be appropriated to that
20 account \$58,145,700 in 2007 and in each year thereafter.

21 ~~*-1231/7.4*~~ SECTION 1696. 79.01 (6) of the statutes is created to read:

22 79.01 (6) There is established an account in the general fund entitled the
23 "County Levy Restraint Bonus Payment Account." There shall be appropriated to
24 that account \$10,000,000 in 2007 and in each year thereafter.

25 ~~*-1229/6.6*~~ SECTION 1697. 79.01 (6b) of the statutes is created to read:

1 79.01 (6b) There is established an account in the general fund entitled the
2 “Municipal Levy Restraint Bonus Payment Account.” There shall be appropriated
3 to that account \$10,000,000 in 2007 and in each year thereafter.

4 *~~1231/7.5~~* SECTION 1698. 79.015 of the statutes is amended to read:

5 **79.015 Statement of estimated payments.** The department of revenue, on
6 or before September 15 of each year, shall provide to each municipality and county
7 a statement of estimated payments to be made in the next calendar year to the
8 municipality or county under ss. 79.03, 79.035, 79.04, 79.05, 79.051, 79.052, 79.058,
9 and 79.06.

 ****NOTE: This is reconciled s. 79.015. This SECTION has been affected by
LRB-1231/4 and LRB-1229/3.

10 *~~1231/7.6~~* SECTION 1699. 79.02 (2) (b) of the statutes is amended to read:

11 79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall
12 equal 15% of the municipality’s or county’s estimated payments under ss. 79.03,
13 79.035, 79.04, 79.058, and 79.06 and 100% of the municipality’s or county’s estimated
14 payments under s. ss. 79.05, 79.051, and 79.052.

 ****NOTE: This is reconciled s. 79.02 (2) (b). This SECTION has been affected by
LRB-1231/4 and LRB-1229/3.

15 *~~1232/1.4~~* SECTION 1700. 79.03 (3) (a) of the statutes is amended to read:

16 79.03 (3) (a) The amount in the ~~shared revenue utility value-based payments~~
17 account for municipalities and the amount in the ~~shared revenue utility value-based~~
18 ~~payments~~ account for counties, less the payments under sub. (2) and s. 79.04, and,
19 for the distribution in 2003, the amount appropriated under s. 20.835 (1) (m), (t), and
20 (u), shall be allocated to each municipality and county respectively in proportion to
21 its entitlement. In this paragraph, “entitlement” means the product of aidable
22 revenues and tax base weight.

~~*-1232/1.5* SECTION 1701. 79.04 (1) (a) of the statutes is amended to read:~~

~~79.04 (1) (a) An amount from the shared revenue utility value-based payments account or, for the distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 3 mills in the case of a town, and 6 mills in the case of a city or village, the first \$125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for "production plant, exclusive of land," "general structures," and "substations," in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within a municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21) (a), as determined by the department of revenue plus an amount from the shared revenue utility value-based payments account or, for the distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 3 mills in the case of a town, and 6 mills in the case of a city or village, of the first \$125,000,000 of the total original cost of production plant, general structures, and substations less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than \$125,000,000. The amount distributable to a municipality under this subsection and sub. (6) in any year shall not exceed \$300 times the population of the municipality.~~

1 *~~1232/1.6~~* SECTION 1702. 79.04 (2) (a) of the statutes is amended to read:

2 79.04 (2) (a) Annually, except for production plants that begin operation after
3 December 31, 2003, or begin operation as a repowered production plant after
4 December 31, 2003, the department of administration, upon certification by the
5 department of revenue, shall distribute from the ~~shared revenue~~ utility value-based
6 payments account or, for the distribution in 2003, from the appropriation under s.
7 20.835 (1) (t) to any county having within its boundaries a production plant, general
8 structure, or substation, used by a light, heat or power company assessed under s.
9 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production
10 plant or substation is owned or operated by a local governmental unit that is located
11 outside of the municipality in which the production plant or substation is located, or
12 by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a
13 municipal electric company under s. 66.0825 an amount determined by multiplying
14 by 6 mills in the case of property in a town and by 3 mills in the case of property in
15 a city or village the first \$125,000,000 of the amount shown in the account, plus
16 leased property, of each public utility except qualified wholesale electric companies,
17 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for "production
18 plant, exclusive of land," "general structures," and "substations," in the case of light,
19 heat and power companies, electric cooperatives or municipal electric companies, for
20 all property within the municipality in accordance with the system of accounts
21 established by the public service commission or rural electrification administration,
22 less depreciation thereon as determined by the department of revenue and less the
23 value of treatment plant and pollution abatement equipment, as defined under s.
24 70.11 (21) (a), as determined by the department of revenue plus an amount from the
25 ~~shared revenue~~ utility value-based payments account or, for the distribution in

2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 6 mills in the case of property in a town, and 3 mills in the case of property in a city or village, of the total original cost of production plant, general structures, and substations less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than \$125,000,000. The amount distributable to a county under this subsection and sub. (6) in any year shall not exceed \$100 times the population of the county.

-1233/1.1 SECTION 1703. 79.043 (4) of the statutes is amended to read:

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

-1229/6.7 SECTION 1704. 79.05 (7) of the statutes is created to read:

79.05 (7) Beginning in 2007, no municipality may receive a payment under this section.

-1229/6.8 SECTION 1705. 79.051 of the statutes is created to read:

79.051 Municipal levy restraint program. (1) DEFINITIONS. In this section:

(ad) "Debt service" includes debt service on debt issued or reissued to fund or refund outstanding municipal obligations, interest on outstanding municipal obligations, and related issuance costs and redemption premiums.

(am) "Inflation factor" means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S.

1 city average, as determined by the U.S. department of labor, for the 12 months
2 ending on June 30 of the year before the statement under s. 79.015.

3 (b) “Maximum allowable levy” means the municipal tax levy for the year before
4 the statement under s. 79.015, as adjusted under sub. (5), multiplied by the sum of
5 one plus 85 percent of the inflation factor and 85 percent of the valuation factor,
6 rounded to the nearest 0.01 percent.

7 (c) “Municipal tax levy” means the amounts reported as the total taxes levied
8 for each town, village, or city on the statement of taxes filed with the department of
9 revenue under s. 73.10, not including the incremental levy for municipal tax
10 incremental financing districts and the incremental levy for county environmental
11 tax financing districts.

12 (d) “Municipal tax rate” means the municipal tax levy divided by the taxable
13 value.

14 (e) “Region” means any of the following areas to which a municipality is
15 assigned, for purposes of determining the eligibility for and the amount of the
16 payments under this subsection, according to the county in which the municipality
17 is located, except that if the municipality is located in more than one county, the
18 municipality is considered, for purposes of determining the eligibility for and the
19 amount of the payments under this subsection, to be located in the county that has
20 the greater taxable value:

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

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

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

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

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

7 6. Region 6, consisting of the counties of Columbia, Dane, Dodge, Jefferson,
8 Rock, and Sauk.

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

11 8. Region 8, consisting of the counties of Grant, Green, Iowa, Lafayette, and
12 Richland.

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

15 (f) “Taxable value” means, for a municipality, the equalized assessed value of
16 all property located in the municipality, as determined under s. 70.57, excluding the
17 value of any tax increments under s. 66.1105, and, for a county, the equalized
18 assessed value of all property located in the county, as determined under s. 70.57,
19 excluding the value of any tax increments under s. 66.1105.

20 (g) “Valuation factor” means a percentage equal to 60 percent of the percentage
21 change in the region’s equalized value under s. 70.57 due to new construction less
22 improvements removed between the year before the statement under s. 79.015 and
23 the previous year, but not less than zero nor greater than 2.

24 (2) ELIGIBILITY. A municipality is eligible to receive a payment under sub. (4)
25 if it fulfills all of the following requirements:

1 (a) The municipality's municipal tax rate for the year before the statement
2 under s. 79.015 is greater than 5 mills.

3 (b) The municipality's municipal tax levy for the year of the statement under
4 s. 79.015 is no greater than the municipality's maximum allowable levy.

5 (3) CONSUMER PRICE INDEX. Annually, on August 1, the department of revenue
6 shall certify to the joint committee on finance the appropriate percentage change in
7 the consumer price index that is to be used to determine the inflation factor.

8 (4) PAYMENTS. (a) Beginning in 2007, each municipality that is eligible under
9 sub. (2) shall receive a payment calculated by the department of revenue as follows:

10 1. Subtract 5 mills from the municipality's municipal tax rate.

11 2. Multiply the amount determined under subd. 1. by the municipality's
12 taxable value.

13 3. Divide the amount determined under subd. 2. by the total of the amounts
14 under subd. 2. for all municipalities that are eligible for a payment under sub. (2).

15 4. Multiply the amount determined under subd. 3. by \$58,145,700.

16 (b) Each municipality that is eligible under sub. (2) shall receive an additional
17 payment calculated by the department of revenue as follows:

18 1. Subtract the municipal tax levy, as determined under par. (a) 1., from the
19 municipality's maximum allowable levy.

20 2. Divide the amount determined under subd. 1. by the total of the amounts
21 under subd. 1. for all municipalities that are eligible for a payment under sub. (2).

22 3. Multiply the amount determined under subd. 2. by \$10,000,000.

23 (5) ADJUSTMENTS. For purposes of determining eligibility for and the amount
24 of the payments under this section:

1 (a) If a municipality transfers to another governmental unit responsibility for
2 providing any service that the municipality provided in the preceding year, its
3 municipal tax levy for the preceding year shall be decreased to reflect the amount
4 that the municipality levied to provide that service, as determined by the department
5 of revenue.

6 (b) If a municipality increases the services that it provides by adding
7 responsibility for providing a service transferred to it from another governmental
8 unit in any year, its municipal tax levy for the preceding year shall be increased to
9 reflect the cost of that service, as determined by the department of revenue.

10 (c) If in any year a municipality's distribution under s. 79.043 (5) is less than
11 the municipality's distribution under s. 79.043 (5) in the previous year, the
12 municipality's maximum allowable levy shall be increased to reflect the reduction in
13 the distribution.

14 (d) The maximum allowable levy otherwise applicable under this section does
15 not apply to amounts levied by a municipality for the payment of any general
16 obligation debt service, including debt service on debt issued or reissued to fund or
17 refund outstanding obligations of the municipality, interest on outstanding
18 obligations of the municipality, or the payment of related issuance costs or
19 redemption premiums, secured by the full faith and credit of the municipality.

20 *~~1231/7.7~~* SECTION 1706. 79.052 of the statutes is created to read:

21 **79.052 County levy restraint program.** (1) DEFINITIONS. In this section:

22 (a) "County tax levy" means the sum for all municipalities in the county of the
23 amounts reported as total county taxes levied on the statement of taxes filed with the
24 department of revenue under s. 73.10, not including any taxes levied under s.
25 115.817 (9).

1 (b) “County tax rate” means the county tax levy divided by the equalized
2 assessed value of all property located in the county, as determined under s. 70.57,
3 excluding the value of any tax increments under s. 66.1105.

4 (bm) “Debt service” includes debt service on debt issued or reissued to fund or
5 refund outstanding county obligations, interest on outstanding county obligations,
6 and related issuance costs and redemption 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 before the statement under s. 79.015.

11 (d) “Maximum allowable levy” means the county tax levy for the year before the
12 statement under s. 79.015, as adjusted under sub. (5), multiplied by the sum of one
13 plus 85 percent of the inflation factor and 85 percent of the valuation factor, rounded
14 to the nearest 0.01 percent.

15 (e) “Valuation factor” means a percentage equal to 60 percent of the percentage
16 change in the county’s equalized value under s. 70.57 due to new construction less
17 improvements removed between the year before the statement under s. 79.015 and
18 the previous year, but not less than zero nor greater than 2.

19 (2) ELIGIBILITY. A county is eligible to receive a payment under sub. (4) if the
20 county’s county tax levy for the year of the statement under s. 79.015 is no greater
21 than the county’s maximum allowable levy.

22 (3) CONSUMER PRICE INDEX. Annually, on August 1, the department of revenue
23 shall certify to the joint committee on finance the appropriate percentage change in
24 the consumer price index that is to be used to determine the inflation factor.

1 (4) PAYMENTS. (a) Beginning in 2007, each county that is eligible under sub.
2 (2) shall receive a payment calculated by the department of revenue as follows:

3 1. Determine the county tax levy for the county.

4 2. Divide the amount determined under subd. 1. by the total of the amounts
5 under subd. 1. for all counties that are eligible for a payment under sub. (2).

6 3. Multiply the amount determined under subd. 2. by \$25,000,000.

7 (b) Beginning in 2007, each county that is eligible under sub. (2) shall receive
8 an additional payment calculated by the department of revenue as follows:

9 1. Subtract the county tax levy, as determined under par. (a) 1., from the
10 county's maximum allowable levy.

11 2. Divide the amount determined under subd. 1. by the total of the amounts
12 under subd. 1. for all counties that are eligible for a payment under sub. (2).

13 3. Multiply the amount determined under subd. 2. by \$10,000,000.

14 (5) ADJUSTMENTS. For purposes of determining eligibility for and the amount
15 of the payments under this section:

16 (a) If a county transfers to another governmental unit responsibility for
17 providing any service that the county provided in the preceding year, its county tax
18 levy for the preceding year shall be decreased to reflect the amount that the county
19 levied to provide that service, as determined by the department of revenue.

20 (b) If a county increases the services that it provides by adding responsibility
21 for providing a service transferred to it from another governmental unit in any year,
22 its county tax levy for the preceding year shall be increased to reflect the cost of that
23 service, as determined by the department of revenue.

1 (c) If in any year a county's distribution under s. 79.043 (5) is less than the
2 county's distribution under s. 79.043 (5) in the previous year, the county's maximum
3 allowable levy shall be increased to reflect the reduction in the distribution.

4 (d) The maximum allowable levy otherwise applicable under this section does
5 not apply to amounts levied by a county for the payment of any general obligation
6 debt service, including debt service on debt issued or reissued to fund or refund
7 outstanding obligations of the county, interest on outstanding obligations of the
8 county, or the payment of related issuance costs or redemption premiums, secured
9 by the full faith and credit of the county.

10 *~~1456/5.1~~* SECTION 1707. 79.095 (4) of the statutes is amended to read:

11 79.095 (4) PAYMENT. The department shall calculate the payments due each
12 taxing jurisdiction under this section by multiplying the full value as of the January
13 1 of the preceding year of the property that is exempt under s. 70.11 (39) and (39m)
14 and that is located in the jurisdiction by the full-value gross tax rate of the
15 jurisdiction for the preceding year. The department shall certify the amount of the
16 payment due each taxing jurisdiction to the department of administration, which
17 shall make the payments on or before the first Monday in May except that, beginning
18 in 2007, the department of administration shall make the payments on or before the
19 4th Monday in July. For purposes of ch. 121, school districts shall treat the payments
20 made in July under this subsection as if they had been received in the previous school
21 year.

22 *~~1886/2.3~~* SECTION 1708. 79.10 (2) of the statutes is amended to read:

23 79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year
24 preceding the ~~distribution~~ distributions under sub. (7m) (a), the department of
25 revenue shall notify the clerk of each town, village and city of the estimated fair

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1 market value, as determined under sub. (11), to be used to calculate the lottery and
2 gaming credit under sub. (5) and of the ~~amount~~ amounts to be distributed to it under
3 sub. (7m) (a) ~~on in~~ the following ~~4th Monday in July~~ year. The anticipated receipt
4 of such ~~distribution~~ distributions shall not be taken into consideration in
5 determining the tax rate of the municipality but shall be applied as tax credits.

6 ***-1886/2.4* SECTION 1709.** 79.10 (4) of the statutes is amended to read:

7 79.10 (4) SCHOOL LEVY TAX CREDIT. The amount appropriated under s. 20.835
8 (3) (b) shall be distributed to municipalities in proportion to their share of the sum
9 of average school tax levies for all municipalities, ~~as adjusted under sub. (7) except~~
10 that \$150,000,000 of the amount appropriated shall be distributed to municipalities
11 in proportion to their share of general school aids paid under s. 20.255 (2) (ac), (af),
12 and (r) in the year of notification, as determined by the department of revenue.

13 ***-1886/2.5* SECTION 1710.** 79.10 (7m) (a) 1. of the statutes is renumbered
14 79.10 (7m) (a) 1. a. and amended to read:

15 79.10 (7m) (a) 1. a. ~~The~~ Except as provided in subd. 1. b., the amount
16 determined under sub. (4) shall be distributed by the department of administration
17 on the 4th Monday in July.

18 **SECTION 1711.** 79.10 (7m) (a) 1. b. of the statutes is created to read:

19 79.10 (7m) (a) 1. b. No later than September 15, 2006, the department of
20 administration shall determine whether general fund revenue during the 2005–07
21 biennium will exceed the amount of general fund revenue estimated under the
22 2005–07 biennial budget, plus any amount expended under s. 20.255 (2) (af). An
23 amount equal to the amount of any excess determined under this subd. 1. b., not to
24 exceed \$150,000,000, but reduced by the amount transferred to the health care
25 quality improvement fund under s. 16.518 (4), shall be distributed by the department

1 of administration on June 15, 2007, and on each June 15 thereafter an identical
2 amount shall be distributed, and the balance of the amount determined under sub.
3 (4) shall be distributed on the 4th Monday in July 2007, and on each 4th Monday in
4 July thereafter.

5 *–1886/2.7* SECTION 1712. 79.10 (7m) (a) 2. of the statutes is amended to read:

6 79.10 (7m) (a) 2. The town, village or city treasurer shall settle for the amounts
7 distributed under this paragraph ~~on the 4th Monday in July~~ with the appropriate
8 county treasurer not later than August 15. Failure to settle timely under this
9 subdivision subjects the town, village or city treasurer to the penalties under s. 74.31.
10 On or before August 20, the county treasurer shall settle with each taxing
11 jurisdiction, including towns, villages and cities except 1st class cities, in the county.

12 *–1886/2.8* SECTION 1713. 79.10 (9) (b) of the statutes is amended to read:

13 79.10 (9) (b) *Property tax relief credit.* Except as provided in ss. 79.175 and
14 79.18, every property taxpayer of the municipality having assessed property shall
15 receive a tax credit in an amount determined by applying the percentage of the
16 amount of the value of property assessed to the taxpayer to the amount of the
17 ~~distribution~~ distributions to be made to the municipality under sub. (7m) (a), as
18 stated in the December 1 notification from the department of revenue, except that
19 no taxpayer may receive a credit larger than the total amount of property taxes to
20 be paid on each parcel for which tax is levied for that year by that taxpayer.

21 *–1886/2.9* SECTION 1714. 79.14 of the statutes is amended to read:

22 **79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b) is
23 \$319,305,000 in 1994, 1995, and 1996 ~~and is~~ \$469,305,000 beginning in 1997 and
24 ending in 2006; and \$619,305,000 in 2007 and in each year thereafter.

25 *–1219/2.8* SECTION 1715. 84.01 (13) of the statutes is amended to read:

1 84.01 (13) ENGINEERING SERVICES. The department may engage such
2 engineering, consulting, surveying, or other specialized services as it deems
3 advisable. Any engagement of services under this subsection is exempt from ss.
4 16.70 to 16.75, 16.755 to 16.77, 16.78 to 16.82 and, 16.85 to 16.87, and 16.875 to 16.89,
5 but ss. 16.528, 16.752 and, 16.771, 16.871, and 16.754 apply to such engagement.
6 Any engagement involving an expenditure of \$3,000 or more shall be by formal
7 contract approved by the governor.

8 *~~1889/2.5~~* SECTION 1716. 84.014 (2) of the statutes is amended to read:

9 84.014 (2) Subject to ss. 84.555 and 86.255, any southeast Wisconsin freeway
10 rehabilitation projects, including the Marquette interchange reconstruction project
11 and projects that involve adding one or more lanes 5 miles or more in length to the
12 existing freeway, may be funded only from the appropriations under ss. 20.395 (3)
13 (cr), (cw), and (cy) and 20.866 (2) (uum) and (uup).

14 *~~1219/2.9~~* SECTION 1717. 84.06 (2) (a) of the statutes is amended to read:

15 84.06 (2) (a) All such highway improvements shall be executed by contract
16 based on bids unless the department finds that another method as provided in sub.
17 (3) or (4) would be more feasible and advantageous. Bids shall be advertised for in
18 the manner determined by the department. Except as provided in s. 84.075, the
19 contract shall be awarded to the lowest competent and responsible bidder as
20 determined by the department. If the bid of the lowest competent bidder is
21 determined by the department to be in excess of the estimated reasonable value of
22 the work or not in the public interest, all bids may be rejected. The department shall,
23 so far as reasonable, follow uniform methods of advertising for bids and may
24 prescribe and require uniform forms of bids and contracts. Except as provided in par.
25 (b), the secretary shall enter into the contract on behalf of the state. Every such

1 contract is exempted from ss. 16.70 to 16.75, 16.755 to 16.77, 16.78 to 16.82, 16.87
2 and 16.89, but ss. 16.528, 16.752 and, 16.771, 16.871, and 16.754 apply to the
3 contract. Any such contract involving an expenditure of \$1,000 or more shall not be
4 valid until approved by the governor. The secretary may require the attorney general
5 to examine any contract and any bond submitted in connection with the contract and
6 report on its sufficiency of form and execution. The bond required by s. 779.14 (1m)
7 is exempt from approval by the governor and shall be subject to approval by the
8 secretary. This subsection also applies to contracts with private contractors based
9 on bids for maintenance under s. 84.07.

10 ***-1219/2.10* SECTION 1718.** 84.06 (3) of the statutes is amended to read:

11 84.06 (3) CONTRACTS WITH COUNTY OR MUNICIPALITY; DIRECT LABOR; MATERIALS. If
12 the department finds that it would be more feasible and advantageous to have the
13 improvement performed by the county in which the proposed improvement is located
14 and without bids, the department may, by arrangement with the county highway
15 committee of the county, enter into a contract satisfactory to the department to have
16 the work done by the county forces and equipment. In such contract the department
17 may authorize the county to purchase, deliver, and store materials and may fix the
18 rental rates of small tools and equipment. The contract shall be between the county
19 and the state and shall not be based on bids, and may be entered into on behalf of the
20 county by the county highway committee and on behalf of the state by the secretary.
21 Such contract is exempted from s. 779.14 and from all provisions of chs. 16 and 230,
22 except s. ss. 16.754, 16.771, and 16.871. If the total estimated indebtedness to be
23 incurred exceeds \$5,000 the contract shall not be valid until approved by the
24 governor. The provisions of this subsection relating to agreements between a county
25 and the state shall also authorize and apply to such arrangements between a city,

1 town, or a village and the state. In such cases, the governing body of the city, town,
2 or village shall enter into the agreement on behalf of the municipality.

3 ***-1219/2.11* SECTION 1719.** 84.06 (4) of the statutes is amended to read:

4 84.06 (4) SPECIAL CONTRACTS WITH RAILROADS AND UTILITIES. If an improvement
5 undertaken by the department will cross or affect the property or facilities of a
6 railroad or public utility company, the department may, upon finding that it is
7 feasible and advantageous to the state, arrange to perform portions of the
8 improvement work affecting such facilities or property or perform work of altering,
9 rearranging, or relocating such facilities by contract with the railroad or public
10 utility. Such contract shall be between the railroad company or public utility and the
11 state and need not be based on bids. The contract may be entered into on behalf of
12 the state by the secretary. Every such contract is exempted from s. 779.14 and from
13 all provisions of chs. 16 and 230, except ss. 16.528, 16.752 and, 16.754, 16.771, and
14 16.871. No such contract in which the total estimated debt to be incurred exceeds
15 \$5,000 shall be valid until approved by the governor. As used in this subsection,
16 “public utility” means the same as in s. 196.01 (5), and includes a
17 telecommunications carrier as defined in s. 196.01 (8m), and “railroad” means the
18 same as in s. 195.02. “Property” as used in this subsection includes but is not limited
19 to tracks, trestles, signals, grade crossings, rights-of-way, stations, pole lines,
20 plants, substations, and other facilities. Nothing in this subsection shall be
21 construed to relieve any railroad or public utility from any financial obligation,
22 expense, duty, or responsibility otherwise provided by law relative to such property.

23 ***-1513/4.19* SECTION 1720.** 84.09 (9) of the statutes is created to read:

24 84.09 (9) Subsections (5), (5m), and (6) do not apply to state surplus property
25 that is sold under s. 16.848.

1 *~~0774/P4.4~~* SECTION 1721. 84.185 (1) (ce) of the statutes is amended to read:
2 84.185 (1) (ce) “Job” has the meaning specified in s. ~~560.60 (10)~~ 560.17 (1) (bm).

3 *~~0774/P4.5~~* SECTION 1722. 84.185 (1) (cm) of the statutes is amended to read:
4 84.185 (1) (cm) “Political subdivision” has the meaning specified in s. ~~560.60~~
5 ~~(13)~~ means a county, city, town, or village.

6 *~~1560/3.20~~* SECTION 1723. 84.28 (1) of the statutes is amended to read:
7 84.28 (1) Moneys from the appropriation under s. 20.370 (7) ~~(me)~~ (mr) may be
8 expended for the renovation, marking and maintenance of a town or county highway
9 located within the boundaries of any state park, state forest or other property under
10 the jurisdiction of the department of natural resources. Moneys from the
11 appropriation under s. 20.370 (7) ~~(me)~~ (mr) may be expended for the renovation,
12 marking and maintenance of a town or county highway located in the lower Lower
13 Wisconsin state riverway State Riverway as defined in s. 30.40 (15). Outside the
14 lower Lower Wisconsin state riverway State Riverway as defined in s. 30.40 (15), or
15 outside the boundaries of these parks, forests or property, moneys from the
16 appropriation under s. 20.370 (7) ~~(me)~~ (mr) may be expended for the renovation,
17 marking and maintenance of roads which the department of natural resources
18 certifies are utilized by a substantial number of visitors to state parks, state forests
19 or other property under the jurisdiction of the department of natural resources. The
20 department of natural resources shall authorize expenditures under this subsection.
21 The department of natural resources shall rank projects eligible for assistance under
22 a priority system and funding may be restricted to those projects with highest
23 priority.

24 *~~1889/2.6~~* SECTION 1724. 84.555 (1m) of the statutes is amended to read:

1 84.555 (1m) Notwithstanding sub. (1) and ss. 84.51 and 84.59, the proceeds of
2 general obligation bonds issued under s. 20.866 (2) (uum) are allocated for
3 expenditure obligations under s. 84.95 and s. 84.014 and the proceeds of general
4 obligation bonds issued under s. 20.866 (2) (uup) are allocated for expenditure
5 obligations under s. 84.014.

6 *~~1084/3.1~~* SECTION 1725. 84.59 (6) of the statutes is amended to read:

7 84.59 (6) The building commission may contract revenue obligations when it
8 reasonably appears to the building commission that all obligations incurred under
9 this section can be fully paid from moneys received or anticipated and pledged to be
10 received on a timely basis. Except as provided in this subsection, the principal
11 amount of revenue obligations issued under this section may not exceed
12 ~~\$2,095,583,900~~ \$2,516,117,900, excluding any obligations that have been defeased
13 under a cash optimization program administered by the building commission, to be
14 used for transportation facilities under s. 84.01 (28) and major highway projects for
15 the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal
16 amount, the building commission may contract revenue obligations under this
17 section as the building commission determines is desirable to refund outstanding
18 revenue obligations contracted under this section and to pay expenses associated
19 with revenue obligations contracted under this section.

20 *~~0955/10.8~~* SECTION 1726. 85.013 (2) (a) of the statutes is amended to read:

21 85.013 (2) (a) The secretary shall designate ~~employees of the department as~~
22 hearing examiners to preside over all hearings arising under ch. 344.

23 *~~1219/2.12~~* SECTION 1727. 85.015 of the statutes is amended to read:

24 **85.015 Transportation assistance contracts.** All contracts entered into
25 under this chapter to provide financial assistance in the areas of railroads, urban

1 mass transit, specialized transportation, and harbors are subject to ss. 16.528 and,
2 16.752, 16.771, and 16.871 but are exempt from ss. 16.70 to 16.75, 16.755 to 6.77,
3 16.78 to 16.82 and, 16.85 to 16.87, and 16.875 to 16.89.

4 ***-1560/3.21*** SECTION 1728. 85.037 of the statutes is repealed.

5 ***-0122/1.1*** SECTION 1729. 85.061 (3) (a) 1. of the statutes is amended to read:

6 85.061 (3) (a) 1. Capital costs related to Amtrak service extension routes or
7 other rail service routes between the cities of Milwaukee and Madison and, between
8 the cities of Milwaukee and Green Bay, between the cities of Milwaukee and Chicago,
9 and between the cities of Madison and La Crosse. Any route between the cities of
10 Milwaukee and Green Bay funded under the program shall provide service to
11 population centers along the route in a manner that makes the route most
12 economically feasible.

13 ***-0299/2.4*** SECTION 1730. 85.103 (6) of the statutes is amended to read:

14 85.103 (6) The department may disclose the personal identifier of any person
15 who has made a designation under sub. (2) or (3) if the department discloses the
16 personal identifier under s. 341.17 (9), 342.06, 343.027, 343.14, 343.234, 343.235,
17 343.24 (3) and (4), or 343.245 (3m).

18 ***-1083/2.1*** SECTION 1731. 85.20 (4m) (a) 6. cm. of the statutes is amended to
19 read:

20 85.20 (4m) (a) 6. cm. ~~For aid payable for calendar year 2002, from the~~
21 ~~appropriation under s. 20.395 (1) (ht), the department shall pay \$55,697,800 to the~~
22 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~
23 ~~urban mass transit system that has annual operating expenses in excess of~~
24 ~~\$80,000,000. For aid payable for calendar year 2003 and for each calendar year~~
25 ~~thereafter years 2004 and 2005, from the appropriation under s. 20.395 (1) (ht), the~~

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

12 *~~1083/2.2~~* SECTION 1732. 85.20 (4m) (a) 6. d. of the statutes is amended to
13 read:

14 85.20 (4m) (a) 6. d. ~~For aid payable for calendar year 2002, from the~~
15 ~~appropriation under s. 20.395 (1) (hu), the department shall pay \$14,869,500 to the~~
16 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~
17 ~~urban mass transit system that has annual operating expenses in excess of~~
18 ~~\$20,000,000 but less than \$80,000,000. For aid payable for calendar year 2003 and~~
19 ~~for each calendar year thereafter years 2004 and 2005, from the appropriation under~~
20 ~~s. 20.395 (1) (hu), the department shall pay \$15,166,900 to the eligible applicant that~~
21 ~~pays the local contribution required under par. (b) 1. for an urban mass transit~~
22 ~~system that has annual operating expenses in excess of \$20,000,000 but less than~~
23 ~~\$80,000,000. From the appropriation under s. 20.395 (1) (hu), the department shall~~
24 ~~pay \$15,470,200 for aid payable for calendar year 2006, and \$15,779,600 for aid~~
25 ~~payable for calendar year 2007 and thereafter, to the eligible applicant that pays the~~

1 local contribution required under par. (b) 1. for an urban mass transit system that
2 has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000.

3 If the eligible applicant that receives aid under this subd. 6. d. is served by more than
4 one urban mass transit system, the eligible applicant may allocate the aid between
5 the urban mass transit systems in any manner the eligible applicant considers
6 desirable.

7 ***-1083/2.3* SECTION 1733.** 85.20 (4m) (a) 7. b. of the statutes is amended to
8 read:

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

15 ***-1083/2.4* SECTION 1734.** 85.20 (4m) (a) 8. b. of the statutes is amended to
16 read:

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

23 ***-0303/4.207* SECTION 1735.** 86.195 (3) (b) 3. of the statutes is amended to
24 read:

SECTION 1735

1 86.195 (3) (b) 3. Fifty percent of the gross receipts of the business are from meal,
2 ~~food, the sale of food product and beverage sales and food ingredients, as defined in~~
3 ~~s. 77.51 (3t), that are taxable under s. 77.54 (20) (e) subch. III of ch. 77; and~~

4 *~~1082/2.1~~* SECTION 1736. 86.30 (2) (a) 3. of the statutes is amended to read:

5 86.30 (2) (a) 3. For each mile of road or street under the jurisdiction of a
6 municipality as determined under s. 86.302, the mileage aid payment shall be \$1,755
7 ~~in calendar year 2002, and \$1,825 in calendar year 2003 years 2004 and 2005, \$1,862~~
8 ~~in calendar year 2006, and \$1,899 in calendar year 2007 and thereafter.~~

9 *~~1082/2.2~~* SECTION 1737. 86.30 (9) (b) of the statutes is amended to read:

10 86.30 (9) (b) For the purpose of calculating and distributing aids under sub. (2),
11 the amounts for aids to counties are ~~\$86,581,300 in calendar year 2002, and~~
12 ~~\$90,044,600 in calendar year 2003 years 2004 and 2005, \$91,845,500 in calendar~~
13 ~~year 2006, and \$93,682,400 in calendar year 2007 and thereafter.~~ These amounts,
14 to the extent practicable, shall be used to determine the statewide county average
15 cost-sharing percentage in the particular calendar year.

16 *~~1082/2.3~~* SECTION 1738. 86.30 (9) (c) of the statutes is amended to read:

17 86.30 (9) (c) For the purpose of calculating and distributing aids under sub. (2),
18 the amounts for aids to municipalities are ~~\$272,395,300 in calendar year 2002, and~~
19 ~~\$283,291,100 in calendar year 2003 years 2004 and 2005, \$286,124,000 in calendar~~
20 ~~year 2006, and \$297,736,000 in calendar year 2007 and thereafter.~~ These amounts,
21 to the extent practicable, shall be used to determine the statewide municipal average
22 cost-sharing percentage in the particular calendar year.

23 *~~0984/4.19~~* SECTION 1739. 92.10 (4) (a) of the statutes is repealed and
24 recreated to read:

1 92.10 (4) (a) *Data*. The department shall develop a systematic method of
2 collecting and organizing data related to soil erosion. The department shall
3 cooperate with the department of administration under s. 16.967 in developing this
4 methodology or any related activities related to land information collection.

5 ***-0495/1.2*** SECTION 1740. 93.06 (1qm) of the statutes is created to read:

6 93.06 (1qm) LOANS FOR RURAL DEVELOPMENT. Make loans, and charge interest
7 and origination fees and take security for those loans, as required to receive federal
8 funding for the development of rural business enterprises or for rural economic
9 development.

10 ***-1243/P3.8*** SECTION 1741. 93.07 (1) of the statutes is amended to read:

11 93.07 (1) REGULATIONS. To make and enforce such regulations, not inconsistent
12 with law, as it may deem necessary for the exercise and discharge of all of the powers
13 and duties of the department, and to adopt such measures and make such
14 regulations as are necessary and proper for the ~~enforcement by the state of~~
15 department to carry out its powers and duties under chs. 93 to 100, which regulations
16 ~~shall have the force of law.~~

17 ***-1243/P3.9*** SECTION 1742. 93.07 (23) of the statutes is created to read:

18 93.07 (23) CONSUMER PROTECTION ADMINISTRATION. To administer ss. 100.01 to
19 100.14, 100.183 to 100.19, 100.201, 100.202, 100.206, 100.21 to 100.24, 100.265,
20 100.27, 100.285 to 100.30, 100.33 to 100.36, 100.45, 100.47, 100.48, and 100.51.

21 ***-1243/P3.10*** SECTION 1743. 93.07 (24) of the statutes is amended to read:

22 93.07 (24) ENFORCEMENT OF LAWS. To enforce or assist in the enforcement of chs.
23 88 and 93 to 99, those laws under ch. 100 administered by the department, and all
24 other laws entrusted to its administration, and especially:

1 (a) To enforce the laws administered by the department regarding the
2 production, manufacture and sale, offering or exposing for sale or having in
3 possession with intent to sell, of any dairy, food or drug product.

4 (b) To enforce the laws administered by the department regarding the
5 adulteration or misbranding of any articles of food, drink, condiment or drug.

6 (c) To inspect any milk, butter, cheese, lard, syrup, coffee, tea or other article
7 of food, drink, condiment or drug made or offered for sale within this state which it
8 may suspect or have reason to believe, under the laws administered by the
9 department, to be impure, unhealthful, misbranded, adulterated or counterfeit, or
10 in any way unlawful.

11 (d) To prosecute or cause to be prosecuted, under the laws administered by the
12 department, any person engaged in the manufacture or sale, offering or exposing for
13 sale or having in possession with intent to sell, of any adulterated dairy product or
14 of any adulterated, misbranded, counterfeit, or otherwise unlawful article or articles
15 of food, drink, condiment or drug.

16 *-1243/P3.11* SECTION 1744. 93.18 (3) of the statutes is amended to read:

17 93.18 (3) The department of justice, after acting pursuant to s. 100.37 or 100.41
18 to 100.43 to order the sale or distribution of any substance, article, furnishing, fabric,
19 product or related material ceased, shall give written notice of its finding to the
20 manufacturer, seller or other person responsible for placing the item in the channels
21 of trade in this state. After such notice no person may sell, remove or otherwise
22 dispose of such item except as directed by the department of justice. Any person
23 affected by such notice may demand a prompt hearing to determine the validity of
24 the ~~department's~~ findings of the department of justice. The hearing, if requested,
25 shall be held as expeditiously as possible but not later than 30 days after notice. A