



2005 ASSEMBLY BILL 528

June 28, 2005 – Introduced by Representative SCHNEIDER. Referred to Committee on Labor.

1 **AN ACT** *to amend* 20.928 (1), 71.05 (6) (a) 15., 71.21 (4), 71.26 (2) (a), 71.34 (1)
2 (g), 71.45 (2) (a) 10. and 77.92 (4); and *to create* 20.445 (1) (sq), 20.865 (1) (sq),
3 25.17 (1) (az), 25.99, 71.07 (3w), 71.10 (4) (cp), 71.28 (3w), 71.30 (3) (dm), 71.47
4 (3w), 71.49 (1) (dm), 77.52 (2) (a) 21., 77.67, 111.365 and 121.91 (4) (L) of the
5 statutes; **relating to:** prohibiting discrimination between an employee
6 employed in a job that is dominated by employees of a particular sex and an
7 employee employed in a job that is dominated by employees of the opposite sex
8 in compensation paid for work that is of comparable worth; providing tax
9 credits, grants, and appropriation supplements to employers that pay a wage
10 differential to end discrimination in compensation paid for work that is of
11 comparable worth; increasing the revenue limit of a school district that pays a
12 wage differential to end discrimination in compensation paid for work that is

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1 of comparable worth; imposing a sales and use tax on legal services; granting
2 rule-making authority; and making appropriations.

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

This bill prohibits discrimination between an employee employed in a job that is dominated by employees of a particular sex and an employee employed in a job that is dominated by employees of the opposite sex in compensation paid for work that is of comparable worth; provides tax credits, grants, and appropriation supplements to employers that pay a wage differential to end discrimination in compensation paid for work that is of comparable worth; increases the revenue limit of a school district that pays a wage differential to end discrimination in compensation paid for work that is of comparable worth; and imposes a sales and use tax on legal services to fund the grants and appropriation supplements provided under the bill.

Equal pay for work of comparable worth

Under current law, no employer may discriminate against any individual on the basis of sex where sex is not a bona fide occupational qualification. Currently, employment discrimination because of sex includes discriminating against any individual in compensation paid for equal or substantially similar work on the basis of sex.

This bill specifies that, beginning on January 1, 2016, employment discrimination because of sex also includes discriminating between an employee employed in a job that is dominated by employees of a particular sex and an employee employed in a job that is dominated by employees of the opposite sex in compensation paid for work that is of comparable worth, as measured by the composite of the skill, effort, and responsibility normally required in the performance of the work and the conditions under which the work is normally performed. The bill also prohibits an employer from achieving compliance with the bill by reducing the compensation of any employee or reducing the rate of compensation for any position and prohibits a labor organization from causing an employer to discriminate against an employee in violation of the bill. The bill, however, does not prohibit the payment of different compensation to employees when that compensation is calculated under a bona fide seniority system, a merit system, or a system that measures earnings by quality or quantity of production.

Tax benefits, grants, and appropriation supplements

The bill allows an employer subject to state income taxation that achieves compliance with the bill before January 1, 2016, to apply for tax credits, a local governmental unit that achieves compliance with the bill before January 1, 2016, to apply for a grant, and a state agency that achieves compliance with the bill before January 1, 2016, to apply for an appropriation supplement in the amount of the difference between the amount of wages paid to achieve that compliance and the amount of the wages that the employer, local governmental unit, or state agency

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would have paid, but for achieving that compliance (wage differential). To obtain a tax credit, grant, or appropriation supplement, an employer, local governmental unit, or state agency must submit an application and a plan for achieving compliance to the Department of Workforce Development (DWD) that includes all of the following:

1. Information relating to the job classifications in which the applicant's employees are placed and the wage rates paid for those job classifications and documentation of the method, system, calculations, or other bases used to determine the wage rates for the applicant's job classifications.

2. An evaluation of the comparable worth of the applicant's job classifications, as measured by the skill, effort, and responsibility normally required in the performance of the work and the conditions under which the work is normally performed.

3. The amount of the wage differential that the applicant is paying or proposes to pay to achieve compliance with the bill.

4. Any other information required by DWD or the Department of Revenue.

Under the bill, no employer may receive a tax credit for any taxable year that begins on or after January 1, 2016, no local governmental unit provided a grant under the bill may use those grant moneys to pay a wage differential for any work performed after December 31, 2015, and no state agency may use an appropriation supplement provided under the bill to pay a wage differential for any work performed after December 31, 2015.

Sales and use tax on legal services

To fund the grants to local governmental units and the appropriation supplements to state agencies, the bill imposes a sales and use tax on legal services, places those tax moneys in a separate trust fund established under the bill that is designated as the comparable worth fund, and appropriates those moneys for grants to local governmental units, appropriation supplements for state agencies, and administration of the program of tax benefits, grants, and appropriation supplements created under the bill.

School district revenue limit increase

Current law generally limits the total amount of revenue that a school district may receive from general school aids, including equalization aid, and property taxes. Several exceptions to the revenue limit exist. For example, the revenue limit is increased if a school district becomes responsible for performing additional services that are transferred from another school district.

This bill provides that, if DWD approves a school district's plan for achieving compliance with the bill, the school district's revenue limit is increased by an amount that is equal to the wage differential paid by the school district. The revenue limit increase does not apply after the 2015-16 school year.

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1 20.928 (1) Each state agency head shall certify to the department of
2 administration, at such time and in such manner as the secretary of administration
3 prescribes, the sum of money needed by the state agency from the appropriations
4 under s. 20.865 (1) (c), (ci), (cj), (d), (i), (ic), (j), (s), (si), (sq), and (t). Upon receipt of
5 the certifications together with such additional information as the secretary of
6 administration prescribes, the secretary shall determine the amounts required from
7 the respective appropriations to supplement state agency budgets.

8 **SECTION 5.** 25.17 (1) (az) of the statutes is created to read:

9 25.17 (1) (az) Comparable worth fund (s. 25.99);

10 **SECTION 6.** 25.99 of the statutes is created to read:

11 **25.99 Comparable worth fund.** There is established a separate nonlapsible
12 trust fund designated as the comparable worth fund, to consist of all sales and use
13 taxes on legal fees collected under s. 77.52 (2) (a) 21.

14 **SECTION 7.** 71.05 (6) (a) 15. of the statutes is amended to read:

15 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
16 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), and (5d)
17 and not passed through by a partnership, limited liability company, or tax-option
18 corporation that has added that amount to the partnership's, company's, or
19 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

20 **SECTION 8.** 71.07 (3w) of the statutes is created to read:

21 71.07 (3w) COMPARABLE WORTH CREDIT. (a) *Definition.* In this subsection,
22 “claimant” means a person who files a claim under this subsection and who is
23 certified to receive tax benefits under s. 111.365 (3).

24 (b) *Filing claims.* For taxable years beginning after December 31, 2005, and
25 before January 1, 2016, subject to the limitations provided under this subsection and

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1 s. 111.365 (3), a claimant may claim as a credit against the tax imposed under s. 71.02
2 or 71.08, up to the amount of the tax, an amount equal to the amount of the wage
3 differential the claimant paid to the claimant's employees to achieve compliance with
4 s. 111.365 (2) (a).

5 (c) *Limitations.* Partnerships, limited liability companies, and tax-option
6 corporations may not claim the credit under this subsection, but the eligibility for,
7 and the amount of, the credit are based on their payment of amounts described under
8 par. (b). A partnership, limited liability company, or tax-option corporation shall
9 compute the amount of credit that each of its partners, members, or shareholders
10 may claim and shall provide that information to each of them. Partners, members
11 of limited liability companies, and shareholders of tax-option corporations may
12 claim the credit in proportion to their ownership interests.

13 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
14 s. 71.28 (4), applies to the credit under this subsection.

15 **SECTION 9.** 71.10 (4) (cp) of the statutes is created to read:

16 71.10 (4) (cp) Comparable worth credit under s. 71.07 (3w).

17 **SECTION 10.** 71.21 (4) of the statutes is amended to read:

18 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
19 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), and (5b) and passed through
20 to partners shall be added to the partnership's income.

21 **SECTION 11.** 71.26 (2) (a) of the statutes is amended to read:

22 71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means
23 the gross income as computed under the Internal Revenue Code as modified under
24 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
25 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)

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1 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
2 under this paragraph at the time that the taxpayer first claimed the credit plus the
3 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
4 (1ds), (1dx), (3g), (3n), (3t), (3w), and (5b) and not passed through by a partnership,
5 limited liability company, or tax-option corporation that has added that amount to
6 the partnership's, limited liability company's, or tax-option corporation's income
7 under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from the sale or other
8 disposition of assets the gain from which would be wholly exempt income, as defined
9 in sub. (3) (L), if the assets were sold or otherwise disposed of at a gain and minus
10 deductions, as computed under the Internal Revenue Code as modified under sub.
11 (3), plus or minus, as appropriate, an amount equal to the difference between the
12 federal basis and Wisconsin basis of any asset sold, exchanged, abandoned, or
13 otherwise disposed of in a taxable transaction during the taxable year, except as
14 provided in par. (b) and s. 71.45 (2) and (5).

15 **SECTION 12.** 71.28 (3w) of the statutes is created to read:

16 71.28 **(3w)** COMPARABLE WORTH CREDIT. (a) *Definition.* In this subsection,
17 "claimant" means a person who files a claim under this subsection and who is
18 certified to receive tax benefits under s. 111.365 (3).

19 (b) *Filing claims.* For taxable years beginning after December 31, 2005, and
20 before January 1, 2016, subject to the limitations provided under this subsection and
21 s. 111.365 (3), a claimant may claim as a credit against the tax imposed under s.
22 71.23, up to the amount of the tax, an amount equal to the amount of the wage
23 differential the claimant paid to the claimant's employees to achieve compliance with
24 s. 111.365 (2) (a).

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1 (c) *Limitations.* Partnerships, limited liability companies, and tax-option
2 corporations may not claim the credit under this subsection, but the eligibility for,
3 and the amount of, the credit are based on their payment of amounts described under
4 par. (b). A partnership, limited liability company, or tax-option corporation shall
5 compute the amount of credit that each of its partners, members, or shareholders
6 may claim and shall provide that information to each of them. Partners, members
7 of limited liability companies, and shareholders of tax-option corporations may
8 claim the credit in proportion to their ownership interests.

9 (d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under
10 sub. (4), applies to the credit under this subsection.

11 **SECTION 13.** 71.30 (3) (dm) of the statutes is created to read:

12 71.30 (3) (dm) Comparable worth credit under s. 71.28 (3w).

13 **SECTION 14.** 71.34 (1) (g) of the statutes is amended to read:

14 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
15 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),
16 (3n), (3t), (3w), and (5b) and passed through to shareholders.

17 **SECTION 15.** 71.45 (2) (a) 10. of the statutes is amended to read:

18 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
19 computed under s. 71.47 (1dd) to (1dx), (3n), (3w), and (5b) and not passed through
20 by a partnership, limited liability company, or tax-option corporation that has added
21 that amount to the partnership's, limited liability company's, or tax-option
22 corporation's income under s. 71.21 (4) or 71.34 (1) (g) and the amount of credit
23 computed under s. 71.47 (1), (3), (3t), (4), and (5).

24 **SECTION 16.** 71.47 (3w) of the statutes is created to read:

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1 71.47 (3w) COMPARABLE WORTH CREDIT. (a) *Definition.* In this subsection,
2 “claimant” means a person who files a claim under this subsection and who is
3 certified to receive tax benefits under s. 111.365 (3).

4 (b) *Filing claims.* For taxable years beginning after December 31, 2005, and
5 before January 1, 2016, subject to the limitations provided under this subsection and
6 s. 111.365 (3), a claimant may claim as a credit against the tax imposed under s.
7 71.43, up to the amount of the tax, an amount equal to the amount of the wage
8 differential the claimant paid to the claimant’s employees to achieve compliance with
9 s. 111.365 (2) (a).

10 (c) *Limitations.* Partnerships, limited liability companies, and tax-option
11 corporations may not claim the credit under this subsection, but the eligibility for,
12 and the amount of, the credit are based on their payment of amounts described under
13 par. (b). A partnership, limited liability company, or tax-option corporation shall
14 compute the amount of credit that each of its partners, members, or shareholders
15 may claim and shall provide that information to each of them. Partners, members
16 of limited liability companies, and shareholders of tax-option corporations may
17 claim the credit in proportion to their ownership interests.

18 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
19 s. 71.28 (4), applies to the credit under this subsection.

20 **SECTION 17.** 71.49 (1) (dm) of the statutes is created to read:

21 71.49 (1) (dm) Comparable worth credit under s. 71.28 (3w).

22 **SECTION 18.** 77.52 (2) (a) 21. of the statutes is created to read:

23 77.52 (2) (a) 21. Legal services.

24 **SECTION 19.** 77.67 of the statutes is created to read:

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1 **77.67 Comparable worth fund.** The department of revenue shall deposit the
2 amount of the taxes imposed under this subchapter on legal services under s. 77.52
3 (2) (a) 21. into the comparable worth fund.

4 **SECTION 20.** 77.92 (4) of the statutes is amended to read:

5 77.92 (4) “Net business income,” with respect to a partnership, means taxable
6 income as calculated under section 703 of the Internal Revenue Code; plus the items
7 of income and gain under section 702 of the Internal Revenue Code, including taxable
8 state and municipal bond interest and excluding nontaxable interest income or
9 dividend income from federal government obligations; minus the items of loss and
10 deduction under section 702 of the Internal Revenue Code, except items that are not
11 deductible under s. 71.21; plus guaranteed payments to partners under section 707
12 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
13 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), (3w), and (5b); and
14 plus or minus, as appropriate, transitional adjustments, depreciation differences,
15 and basis differences under s. 71.05 (13), (15), (16), (17), and (19); but excluding
16 income, gain, loss, and deductions from farming. “Net business income,” with respect
17 to a natural person, estate, or trust, means profit from a trade or business for federal
18 income tax purposes and includes net income derived as an employee as defined in
19 section 3121 (d) (3) of the Internal Revenue Code.

20 **SECTION 21.** 111.365 of the statutes is created to read:

21 **111.365 Comparable worth. (1) DEFINITIONS.** In this section:

22 (a) “Local governmental unit” means a political subdivision of this state, a
23 special purpose district in this state, an instrumentality or corporation of such a
24 political subdivision or special purpose district, a combination or subunit of any of
25 the foregoing, or an instrumentality of the state or any of the foregoing.

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1 (b) "Tax benefit" means the comparable worth credit under ss. 71.07 (3w), 71.28
2 (3w), and 71.47 (3w).

3 (c) "Wage differential" means the difference between the amount of wages paid
4 by an employer to achieve compliance with sub. (2) (a) and the amount of wages that
5 the employer would have paid, but for the employer's compliance with sub. (2) (a).

6 **(2) EQUAL PAY FOR JOBS OF COMPARABLE WORTH.** (a) Beginning on January 1,
7 2016, employment discrimination because of sex includes discriminating between an
8 employee employed at a place of business in a job that is dominated by employees of
9 a particular sex and an employee employed at the same place of business in a job that
10 is dominated by employees of the opposite sex in compensation paid for work that is
11 of comparable worth, as measured by the composite of the skill, effort, and
12 responsibility normally required in the performance of the work and the conditions
13 under which the work is normally performed. An employer may not achieve
14 compliance with this paragraph by reducing the compensation of any employee or
15 reducing the rate of compensation for any position.

16 (b) Paragraph (a) does not prohibit the payment of different compensation to
17 employees when that compensation is calculated under a bona fide seniority system,
18 a merit system, or a system that measures earnings by quality or quantity of
19 production.

20 (c) No labor organization may cause or attempt to cause an employer to
21 discriminate against an employee in violation of par. (a).

22 (d) Paragraph (a) does not preclude an employer that is subject to taxation
23 under ch. 71, a local governmental unit, or an agency from achieving compliance with
24 par. (a) before January 1, 2016, and receiving tax benefits, a grant, or an

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1 appropriation supplement in the amount of the wage differential paid to achieve that
2 compliance as provided in subs. (3) to (5).

3 **(3) TAX BENEFITS.** (a) The department may certify as eligible for tax benefits
4 an employer subject to taxation under ch. 71 that pays a wage differential to achieve
5 compliance with sub. (2) (a). An employer that pays or proposes to pay a wage
6 differential and that desires to claim tax benefits shall submit to the department an
7 application and a plan for achieving compliance that includes all of the following:

8 1. The name and address of the place of business for which tax benefits will be
9 claimed.

10 2. The appropriate Wisconsin tax identification number of the employer.

11 3. Information relating to the job classifications in which the employer's
12 employees are placed and the wage rates paid for those job classifications and
13 documentation of the method, system, calculations, or other bases used to determine
14 the wage rates for the employer's job classifications.

15 4. An evaluation of the comparable worth of the employer's job classifications,
16 as measured by the skill, effort, and responsibility normally required in the
17 performance of the work and the conditions under which the work is normally
18 performed.

19 5. The amount of the wage differential that the employer is paying or proposes
20 to pay to achieve compliance with sub. (2) (a).

21 6. Any other information required by the department of workforce development
22 or the department of revenue.

23 (b) Subject to par. (f), if the department approves an application and plan
24 submitted under par. (a), the department shall certify the employer as eligible for tax
25 benefits in the amount of the wage differential that the employer is paying or

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1 proposes to pay to achieve compliance with sub. (2) (a), as determined by the
2 department. Within 30 days after certifying an employer under this paragraph, the
3 department of workforce development shall notify the department of revenue that
4 the employer has been so certified and shall verify the amount of tax credits that the
5 employer may claim.

6 (c) The department shall annually verify information submitted to the
7 department under ss. 71.07 (3w), 71.28 (3w), and 71.47 (ew).

8 (d) The department shall revoke an employer's certification under par. (b) if the
9 employer does any of the following:

- 10 1. Supplies false or misleading information to obtain the tax benefits.
- 11 2. Fails to maintain compliance with sub. (2) (a).

12 (e) Within 30 days after revoking an employer's certification under par. (d), the
13 department of workforce development shall notify the department of revenue of that
14 revocation.

15 (f) No employer may be certified as eligible for tax benefits for any taxable year
16 that begins on or after January 1, 2016.

17 **(4) GRANTS AND REVENUE LIMIT INCREASES.** (a) From the appropriation account
18 under s. 20.445 (1) (sq), the department shall provide grants to local governmental
19 units that pay a wage differential to achieve compliance with sub. (2) (a). A local
20 governmental unit that pays or proposes to pay a wage differential and that desires
21 to receive a grant under this paragraph shall submit to the department an
22 application and a plan for achieving compliance that includes the information
23 specified in sub. (3) (a).

24 (b) Subject to par. (e), if the department approves an application and plan
25 submitted under par. (a), the department shall provide a grant to the local

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1 governmental unit equal to the amount of the wage differential that the local
2 governmental unit is paying or proposes to pay to achieve compliance with sub. (2)
3 (a), as determined by the department. Subject to par. (e), if the department approves
4 an application and plan submitted by a school district under par. (a), the school
5 district, in addition to receiving a grant under this paragraph, shall receive an
6 increase in its revenue limit under s. 121.91 (2m) as provided in s. 121.91 (4) (L). If
7 in any fiscal year insufficient moneys are available in the appropriation account
8 under s. 20.445 (1) (sq) to fund the full amount of wage differentials paid by all local
9 governmental units, the department shall prorate the grants provided under this
10 paragraph in the proportion that the moneys available bear to the full amount of
11 wage differentials paid by those local governmental units.

12 (c) The department shall revoke a local governmental unit's grant under par.

13 (b) if the local governmental unit does any of the following:

- 14 1. Supplies false or misleading information to obtain the grant.
- 15 2. Fails to maintain compliance with sub. (2) (a).

16 (d) The department may require a local governmental unit to repay any grant
17 moneys received by the local governmental unit for any year in which the local
18 governmental unit failed to maintain compliance with sub. (2) (a).

19 (e) No grant moneys provided under par. (b) may be used to pay a wage
20 differential for any work performed after December 31, 2015. A school district's
21 revenue limit under s. 121.91 (2m) may not be increased under s. 121.91 (4) (L) in any
22 school year after the 2015-16 school year.

23 **(5) APPROPRIATION SUPPLEMENTS.** (a) The department may certify as eligible for
24 an appropriation supplement under s. 20.928 (1) an agency that pays a wage
25 differential to achieve compliance with sub. (2) (a). An agency that pays or proposes

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1 to pay a wage differential and that desires to receive an appropriation supplement
2 shall submit to the department an application and a plan for achieving compliance
3 that includes the information specified in sub. (3) (a).

4 (b) Subject to par. (f), if the department approves an application and plan
5 submitted under par. (a), the department shall certify the agency as eligible for an
6 appropriation supplement in the amount of the wage differential that the agency is
7 paying or proposes to pay to achieve compliance with sub. (2) (a), as determined by
8 the department. If in any fiscal year insufficient moneys are available in the
9 appropriation account under s. 20.865 (1) (sq) to fund the full amount of wage
10 differentials paid by all agencies, the secretary of administration shall prorate the
11 appropriation supplements provided from that appropriation account in the
12 proportion that the moneys available bear to the full amount of wage differentials
13 paid by those agencies.

14 (c) Within 30 days after certifying an agency under par. (b), the department of
15 workforce development shall notify the department of administration and the
16 agency that the agency has been so certified and shall verify the amount of the
17 appropriation supplement for which the agency may apply under s. 20.928 (1).

18 (d) The department shall revoke an agency's certification under par. (b) if the
19 agency does any of the following:

- 20 1. Supplies false or misleading information to obtain the certification.
- 21 2. Fails to maintain compliance with sub. (2) (a).

22 (e) Within 30 days after revoking an agency's certification under par. (d), the
23 department of workforce development shall notify the department of administration
24 of that revocation.

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1 (f) No moneys from the appropriation account under s. 20.865 (1) (sq) may be
2 used to pay a wage differential for any work performed after December 31, 2015.

3 **(6) RULES.** The department shall promulgate rules for the administration of
4 this section, including rules relating to all of the following:

5 (a) Guidelines for determining whether a job classification is dominated by
6 persons of a particular sex and for determining the comparable worth of different job
7 classifications.

8 (b) Criteria for certifying an employer subject to taxation under ch. 71 as
9 eligible for tax benefits under sub. (3), for approving a local governmental unit for
10 a grant under sub. (4), and for certifying an agency as eligible for an appropriation
11 supplement under sub. (5) and standards for determining the amount of those tax
12 benefits, grants, and appropriation supplements.

13 (c) Reporting requirements for employers certified for tax benefits under sub.
14 (3), local governmental units that receive grants under sub. (4), and agencies
15 certified for appropriation supplements under sub. (5).

16 (d) The exchange of information between the department of workforce
17 development and the department of revenue, the department of public instruction,
18 and the department of administration.

19 **SECTION 22.** 121.91 (4) (L) of the statutes is created to read:

20 121.91 (4) (L) If the department of workforce development approves a school
21 district's plan under s. 111.365 (4) (a) for achieving compliance with the requirement
22 under s. 111.365 (2) (a) that an employer not discriminate in compensation paid for
23 work that is comparable worth, the limit under sub. (2m) is increased by an amount
24 equal to the wage differential, as defined in s. 111.365 (1) (c), paid by the school

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1 district to achieve that compliance, as determined by the department of workforce
2 development. This paragraph does not apply after the 2015-16 school year.

3 **SECTION 23. Initial applicability.**

4 (1) EQUAL PAY FOR JOBS OF COMPARABLE WORTH. The treatment of section 111.365
5 (2) of the statutes first applies to an employee who is affected by a collective
6 bargaining agreement that contains provisions that are inconsistent with that
7 treatment on the day on which the collective bargaining agreement expires or is
8 extended, modified, or renewed, whichever occurs first.

9 (2) REVENUE LIMIT ADJUSTMENT. The treatment of section 121.91 (4) (L) of the
10 statutes first applies to the computation of a school district's revenue limit for the
11 school year beginning after the effective date of this subsection.

12 **SECTION 24. Effective date.**

13 (1) This act takes effect on the day after publication, or on the 2nd day after
14 publication of the 2005-07 biennial budget act, whichever is later.

15 (END)