



State of Wisconsin  
2007 - 2008 LEGISLATURE

DN 51 E

LRB-1181/7  
JK/CTS/GMM:jld/kjf:rs  
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DNR

DOA:.....Easton, BB0238 - Increase the real estate transfer fee  
FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

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

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*Analysis by the Legislative Reference Bureau*  
**CORRECTIONAL SYSTEM**

**JUVENILE CORRECTIONAL SYSTEM**

Under current law relating to community youth and family aids (generally referred to as "youth aids"), DOC is required to allocate to counties various state and federal moneys to pay for state-provided juvenile correctional services and local delinquency-related and juvenile justice services. This bill appropriates for youth aids moneys from the county aid fund, which consists of real estate transfer fees retained by the state, and requires DOC to allocate those moneys to counties based on each county's proportion of the number of juveniles statewide who are placed in a juvenile correctional facility during the most recent three-year period for which that information is available.

**TAXATION**

**OTHER TAXATION**

Under current law, generally, the conveyance of real property from one person to another is subject to a real estate transfer fee at the rate of 30 cents for each \$100 of the conveyance's value. The register of deeds for the county in which the property is located collects the fee at the time that the conveyance is recorded with the register of deeds. The register of deeds retains 20 percent of the fee for the county and submits the remainder to the state. This bill increases the rate of the real estate transfer fee

to 60 cents for each \$100 of a conveyance's value and requires the register of deeds to submit 90 percent of the fee to the state, rather than 80 percent. Under the bill, the amount of the real estate transfer fee retained by the state is deposited into the county aid fund. This bill pays part of the amount paid to counties for circuit court costs out of the county aid fund. The bill also pays from the county aid fund part of the amount paid to counties as community youth and family aids (generally referred to as "youth aids"), which are aids paid to counties for juvenile delinquency-related services. Those costs and aids are currently paid out of the general fund. Beginning in 2008, county aid payments, formerly referred to as "shared revenue payments," will be paid in part from the county aid fund and in part from the general fund.

Additionally, the bill creates an affordable housing trust fund, consisting of moneys transferred from the county aid fund and appropriated for current housing grant and loan programs administered by the Department of Commerce.

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

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

1           **SECTION 1.** 20.143 (2) (r) of the statutes is created to read:

2           20.143 (2) (r) *Housing grants and loans; affordable housing trust fund.*

3           Biennially, from the affordable housing trust fund, the amounts in the schedule for  
4           grants and loans under s. 560.9803 and for grants under s. 560.9805.

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

5           **SECTION 2.** 20.143 (2) (s) of the statutes is created to read:

6           20.143 (2) (s) *Payments to designated agents; affordable housing trust fund.*

7           From the affordable housing trust fund, the amounts in the schedule for payments  
8           for services provided by agents designated under s. 560.9804 (2), in accordance with  
9           agreements entered into under s. 560.9804 (1).

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11          20.143 (2) (t) *Shelter for homeless and transitional housing grants; affordable*  
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1 schedule for transitional housing grants under s. 560.9806 and for grants to agencies  
2 and shelter facilities for homeless individuals and families as provided under s.  
3 560.9808. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), the department may  
4 transfer funds between fiscal years under this paragraph. All funds allocated but  
5 not encumbered by December 31 of each year lapse to the affordable housing trust  
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17 intake services as provided in s. 938.06 (4). Notwithstanding ss. 20.001 (3) (a) and  
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19 between fiscal years. Except for moneys authorized for transfer under s. 301.26 (3),  
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4 20.625 (1) (q) *Circuit court support payments.* From the county aid fund, the  
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16 20.835 (1) (dc) *County aid account; supplemental.* A sum sufficient to make  
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10          **SECTION 13.** 25.17 (1) (ab) of the statutes is created to read:

11          25.17 (1) (ab) Affordable housing trust fund (s. 25.415);

12          **SECTION 14.** 25.415 of the statutes is created to read:

13          **25.415 Affordable housing trust fund.** There is established a separate  
14 nonlapsible trust fund designated as the affordable housing trust fund, to consist of  
15 moneys that may be transferred from the county aid fund under s. 20.855 (4) (vm).

16          **SECTION 15.** 25.51 of the statutes is created to read:

17          **25.51 County aid fund.** There is established a separate nonlapsible trust  
18 fund designated as the county aid fund consisting of the moneys the state receives  
19 under s. 77.24.

20          **SECTION 16.** 46.215 (2) (c) 3. of the statutes is amended to read:

21          46.215 (2) (c) 3. A county department of social services shall develop, under the  
22 requirements of s. 301.08 (2), plans and contracts for juvenile delinquency-related

**SECTION 16**

1 care and services to be purchased. The department of corrections may review the  
2 contracts and approve them if they are consistent with s. 301.08 (2) and if state or  
3 federal funds are available for such purposes. The joint committee on finance may  
4 require the department of corrections to submit the contracts to the committee for  
5 review and approval. The department of corrections may not make any payments  
6 to a county for programs included in a contract under review by the committee. The  
7 department of corrections shall reimburse each county for the contracts from the  
8 appropriations under s. 20.410 (3) (cd) and, (ko), and (r) as appropriate.

9 **SECTION 17.** 46.22 (1) (e) 3. c. of the statutes is amended to read:

10 46.22 (1) (e) 3. c. A county department of social services shall develop, under  
11 the requirements of s. 301.08 (2), plans and contracts for juvenile  
12 delinquency-related care and services to be purchased. The department of  
13 corrections may review the contracts and approve them if they are consistent with  
14 s. 301.08 (2) and to the extent that state or federal funds are available for such  
15 purposes. The joint committee on finance may require the department of corrections  
16 to submit the contracts to the committee for review and approval. The department  
17 of corrections may not make any payments to a county for programs included in the  
18 contract that is under review by the committee. The department of corrections shall  
19 reimburse each county for the contracts from the appropriations under s. 20.410 (3)  
20 (cd) and, (ko), and (r) as appropriate.

21 **SECTION 18.** 49.45 (6m) (br) 1. of the statutes is amended to read:

22 49.45 (6m) (br) 1. Notwithstanding s. 20.410 (3) (cd), (ko), or (r), 20.435 (4) (bt)  
23 or (7) (b), or 20.445 (3) (dz), the department shall reduce allocations of funds to  
24 counties in the amount of the disallowance from the appropriation account under s.  
25 20.435 (4) (bt) or (7) (b), or the department shall direct the department of workforce

1 development to reduce allocations of funds to counties or Wisconsin works agencies  
2 in the amount of the disallowance from the appropriation account under s. 20.445 (3)  
3 (dz) or direct the department of corrections to reduce allocations of funds to counties  
4 in the amount of the disallowance from the appropriation account under s. 20.410 (3)  
5 (cd), (ko), or (r) in accordance with s. 16.544 to the extent applicable.

6 **SECTION 19.** 77.22 (1) of the statutes is amended to read:

7 77.22 (1) There is imposed on the grantor of real estate a real estate transfer  
8 fee at the rate of ~~30~~ 60 cents for each \$100 of value or fraction thereof on every  
9 conveyance not exempted or excluded under this subchapter. In regard to land  
10 contracts the value is the total principal amount that the buyer agrees to pay the  
11 seller for the real estate. This fee shall be collected by the register at the time the  
12 instrument of conveyance is submitted for recording. Except as provided in s. 77.255,  
13 at the time of submission the grantee or his or her duly authorized agent or other  
14 person acquiring an ownership interest under the instrument, or the clerk of court  
15 in the case of a foreclosure under s. 846.16 (1), shall execute a return, signed by both  
16 grantor and grantee, on the form prescribed under sub. (2). The register shall enter  
17 the fee paid on the face of the deed or other instrument of conveyance before  
18 recording, and, except as provided in s. 77.255, submission of a completed real estate  
19 transfer return and collection by the register of the fee shall be prerequisites to  
20 acceptance of the conveyance for recording. The register shall have no duty to  
21 determine either the correct value of the real estate transferred or the validity of any  
22 exemption or exclusion claimed. If the transfer is not subject to a fee as provided in  
23 this subchapter, the reason for exemption shall be stated on the face of the  
24 conveyance to be recorded by reference to the proper subsection under s. 77.25.

25 **SECTION 20.** 77.24 of the statutes is amended to read:

1           **77.24 Division of fee.** ~~Twenty~~ Ten percent of all fees collected under this  
2 subchapter shall be retained by the county and the balance shall be transmitted to  
3 the state. Remittances shall be made monthly by the county treasurers to the  
4 department of revenue by the 15th day of the month following the close of the month  
5 in which the fee was collected. The remittance to the department shall be  
6 accompanied by the returns executed under s. 77.22. The state shall deposit all  
7 moneys received under this section into the county aid fund.

8           **SECTION 21.** 79.01 (2d) of the statutes is amended to read:

9           79.01 (2d) There is established an account in the general fund entitled the  
10 “~~County and Municipal Aid Account.~~”

11           **SECTION 22.** 79.035 (1) of the statutes is amended to read:

12           79.035 (1) In 2004 and subsequent years, each county and municipality shall  
13 receive a payment ~~from the county and municipal aid account~~ in an amount  
14 determined under sub. (2).

15           **SECTION 23.** 301.26 (3) (c) of the statutes is amended to read:

16           301.26 (3) (c) Within the limits of the appropriations under s. 20.410 (3) (cd)  
17 ~~and, (ko), and (r),~~ the department shall allocate funds to each county for services  
18 under this section.

19           **SECTION 24.** 301.26 (3) (em) of the statutes is amended to read:

20           301.26 (3) (em) The department may carry forward any emergency funds  
21 allocated under sub. (7) (e) and not encumbered or carried forward under par. (dm)  
22 by December 31 to the next 2 calendar years. The department may transfer moneys  
23 from or within s. 20.410 (3) (cd), (ko), and (r) to accomplish this purpose. The  
24 department may allocate these transferred moneys to counties that are eligible for

1 emergency payments under sub. (7) (e). The allocation does not affect a county's base  
2 allocation.

3 **SECTION 25.** 301.26 (4) (a) of the statutes is amended to read:

4 301.26 (4) (a) Except as provided in pars. (c) and (cm), the department of  
5 corrections shall bill counties or deduct from the allocations under s. 20.410 (3) (cd),  
6 (ko), and (r) for the costs of care, services and supplies purchased or provided by the  
7 department of corrections for each person receiving services under s. 48.366, 938.183  
8 or 938.34 or the department of health and family services for each person receiving  
9 services under s. 46.057 or 51.35 (3). The department of corrections may not bill a  
10 county for or deduct from a county's allocation the cost of care, services and supplies  
11 provided to a person subject to an order under s. 48.366 or 938.183 after the person  
12 reaches 18 years of age. Payment shall be due within 60 days after the billing date.  
13 If any payment has not been received within 60 days, the department of corrections  
14 may withhold aid payments in the amount due from the appropriation under s.  
15 20.410 (3) (cd).

16 **SECTION 26.** 301.26 (6) (a) of the statutes is amended to read:

17 301.26 (6) (a) The intent of this subsection is to develop criteria to assist the  
18 legislature in allocating funding, excluding funding for base allocations, from the  
19 appropriations under s. 20.410 (3) (cd) and, (ko), and (r) for purposes described in this  
20 section.

21 **SECTION 27.** 301.26 (7) (intro.) of the statutes is amended to read:

22 301.26 (7) ~~ALLOCATIONS OF FUNDS. (intro.) Within the limits of the availability~~  
23 ~~of federal funds and of the appropriations under s. 20.410 (3) (cd) and, (ko), and (r),~~  
24 ~~the department shall allocate funds for community youth and family aids for the~~

1 *e*  
2 period beginning on July 1, 2005, and ending on June 30, 2007, as provided in this  
3 subsection to county departments under ss. 46.215, 46.22, and 46.23 as follows:

4 SECTION 28. 301.26 (7) (cm) of the statutes is created to read:

5 301.26 (7) (cm) The department shall allocate the amounts specified in par. (a)  
6 that are derived from the appropriation under s. 20.410 (3) (r) to counties based on  
7 each county's proportion of the number of juveniles statewide who are placed in a  
8 juvenile correctional facility or a secured residential care center for children and  
9 youth during the most recent 3-year period for which that information is available.

10 SECTION 9341. Initial applicability; Revenue.

11 (1) REAL ESTATE TRANSFER FEE. The treatment of sections 77.22 (1) and 77.24 of  
12 the statutes first applies to conveyances that are recorded on the effective date of this  
13 subsection, but not to conveyances that are pursuant to a recorded land contract  
14 entered into before August 1, 1992.

15 SECTION 9441. Effective dates; Revenue.

16 (1) REAL ESTATE TRANSFER FEE. The treatment of section 77.22 (1) of the statutes  
17 and SECTION 9441 (1) of this act take effect on the first day of the 2nd month beginning  
18 after publication.

19 (2) COUNTY AID. The treatment of sections 20.835 (1) (db), (dc), and (q), 79.01  
20 (2d), and 79.035 (1) of the statutes takes effect on July 1, 2008.

(END)

D-NOTE

Daccen and Jana:

This draft reconciles LRB-1181/7 and LRB-1350/1.  
Both LRB-1181 and LRB-1350 should continue to  
appear in the compiled bill. ☉

GMM

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

LRB-1181/8dn  
GMM:jld:rs

January 30, 2007

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Gordon M. Malaise  
Senior Legislative Attorney  
Phone: (608) 266-9738  
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11          25.17 (1) (ab) Affordable housing trust fund (s. 25.415);

12          **SECTION 14.** 25.415 of the statutes is created to read:

13          **25.415 Affordable housing trust fund.** There is established a separate  
14 nonlapsible trust fund designated as the affordable housing trust fund, to consist of  
15 moneys that may be transferred from the county aid fund under s. 20.855 (4) (vm).

16          **SECTION 15.** 25.51 of the statutes is created to read:

17          **25.51 County aid fund.** There is established a separate nonlapsible trust  
18 fund designated as the county aid fund consisting of the moneys the state receives  
19 under s. 77.24.

20          **SECTION 16.** 46.215 (2) (c) 3. of the statutes is amended to read:

21          46.215 (2) (c) 3. A county department of social services shall develop, under the  
22 requirements of s. 301.08 (2), plans and contracts for juvenile delinquency-related

See # 25.17 (1) (bw) fund  
25.17 (1) (bw) = county aid fund (s. 25.51).

**SECTION 16**

1 care and services to be purchased. The department of corrections may review the  
2 contracts and approve them if they are consistent with s. 301.08 (2) and if state or  
3 federal funds are available for such purposes. The joint committee on finance may  
4 require the department of corrections to submit the contracts to the committee for  
5 review and approval. The department of corrections may not make any payments  
6 to a county for programs included in a contract under review by the committee. The  
7 department of corrections shall reimburse each county for the contracts from the  
8 appropriations under s. 20.410 (3) (cd) ~~and~~, (ko), and (r) as appropriate.

9 **SECTION 17.** 46.22 (1) (e) 3. c. of the statutes is amended to read:

10 46.22 (1) (e) 3. c. A county department of social services shall develop, under  
11 the requirements of s. 301.08 (2), plans and contracts for juvenile  
12 delinquency-related care and services to be purchased. The department of  
13 corrections may review the contracts and approve them if they are consistent with  
14 s. 301.08 (2) and to the extent that state or federal funds are available for such  
15 purposes. The joint committee on finance may require the department of corrections  
16 to submit the contracts to the committee for review and approval. The department  
17 of corrections may not make any payments to a county for programs included in the  
18 contract that is under review by the committee. The department of corrections shall  
19 reimburse each county for the contracts from the appropriations under s. 20.410 (3)  
20 (cd) ~~and~~, (ko), and (r) as appropriate.

21 **SECTION 18.** 49.45 (6m) (br) 1. of the statutes is amended to read:

22 49.45 (6m) (br) 1. Notwithstanding s. 20.410 (3) (cd), (ko), or (r), 20.435 (4) (bt)  
23 or (7) (b), or 20.445 (3) (dz), the department shall reduce allocations of funds to  
24 counties in the amount of the disallowance from the appropriation account under s.  
25 20.435 (4) (bt) or (7) (b), or the department shall direct the department of workforce

1 development to reduce allocations of funds to counties or Wisconsin works agencies  
2 in the amount of the disallowance from the appropriation account under s. 20.445 (3)  
3 (dz) or direct the department of corrections to reduce allocations of funds to counties  
4 in the amount of the disallowance from the appropriation account under s. 20.410 (3)  
5 (cd), (ko), or (r) in accordance with s. 16.544 to the extent applicable.

6 **SECTION 19.** 77.22 (1) of the statutes is amended to read:

7 77.22 (1) There is imposed on the grantor of real estate a real estate transfer  
8 fee at the rate of ~~30~~ 60 cents for each \$100 of value or fraction thereof on every  
9 conveyance not exempted or excluded under this subchapter. In regard to land  
10 contracts the value is the total principal amount that the buyer agrees to pay the  
11 seller for the real estate. This fee shall be collected by the register at the time the  
12 instrument of conveyance is submitted for recording. Except as provided in s. 77.255,  
13 at the time of submission the grantee or his or her duly authorized agent or other  
14 person acquiring an ownership interest under the instrument, or the clerk of court  
15 in the case of a foreclosure under s. 846.16 (1), shall execute a return, signed by both  
16 grantor and grantee, on the form prescribed under sub. (2). The register shall enter  
17 the fee paid on the face of the deed or other instrument of conveyance before  
18 recording, and, except as provided in s. 77.255, submission of a completed real estate  
19 transfer return and collection by the register of the fee shall be prerequisites to  
20 acceptance of the conveyance for recording. The register shall have no duty to  
21 determine either the correct value of the real estate transferred or the validity of any  
22 exemption or exclusion claimed. If the transfer is not subject to a fee as provided in  
23 this subchapter, the reason for exemption shall be stated on the face of the  
24 conveyance to be recorded by reference to the proper subsection under s. 77.25.

25 **SECTION 20.** 77.24 of the statutes is amended to read:

1           **77.24 Division of fee.** ~~Twenty~~ Ten percent of all fees collected under this  
2 subchapter shall be retained by the county and the balance shall be transmitted to  
3 the state. Remittances shall be made monthly by the county treasurers to the  
4 department of revenue by the 15th day of the month following the close of the month  
5 in which the fee was collected. The remittance to the department shall be  
6 accompanied by the returns executed under s. 77.22. The state shall deposit all  
7 moneys received under this section into the county aid fund.

8           **SECTION 21.** 79.01 (2d) of the statutes is amended to read:

9           79.01 (2d) There is established an account in the general fund entitled the  
10 “~~County and Municipal Aid Account.~~”

11           **SECTION 22.** 79.035 (1) of the statutes is amended to read:

12           79.035 (1) In 2004 and subsequent years, each county and municipality shall  
13 receive a payment ~~from the county and municipal aid account~~ in an amount  
14 determined under sub. (2).

15           **SECTION 23.** 301.26 (3) (c) of the statutes is amended to read:

16           301.26 (3) (c) Within the limits of the appropriations under s. 20.410 (3) (cd)  
17 ~~and, (ko), and (r),~~ the department shall allocate funds to each county for services  
18 under this section.

19           **SECTION 24.** 301.26 (3) (em) of the statutes is amended to read:

20           301.26 (3) (em) The department may carry forward any emergency funds  
21 allocated under sub. (7) (e) and not encumbered or carried forward under par. (dm)  
22 by December 31 to the next 2 calendar years. The department may transfer moneys  
23 from or within s. 20.410 (3) (cd), (ko), and (r) to accomplish this purpose. The  
24 department may allocate these transferred moneys to counties that are eligible for

1 emergency payments under sub. (7) (e). The allocation does not affect a county's base  
2 allocation.

3 **SECTION 25.** 301.26 (4) (a) of the statutes is amended to read:

4 301.26 (4) (a) Except as provided in pars. (c) and (cm), the department of  
5 corrections shall bill counties or deduct from the allocations under s. 20.410 (3) (cd),  
6 (ko), and (r) for the costs of care, services and supplies purchased or provided by the  
7 department of corrections for each person receiving services under s. 48.366, 938.183  
8 or 938.34 or the department of health and family services for each person receiving  
9 services under s. 46.057 or 51.35 (3). The department of corrections may not bill a  
10 county for or deduct from a county's allocation the cost of care, services and supplies  
11 provided to a person subject to an order under s. 48.366 or 938.183 after the person  
12 reaches 18 years of age. Payment shall be due within 60 days after the billing date.  
13 If any payment has not been received within 60 days, the department of corrections  
14 may withhold aid payments in the amount due from the appropriation under s.  
15 20.410 (3) (cd).

16 **SECTION 26.** 301.26 (6) (a) of the statutes is amended to read:

17 301.26 (6) (a) The intent of this subsection is to develop criteria to assist the  
18 legislature in allocating funding, excluding funding for base allocations, from the  
19 appropriations under s. 20.410 (3) (cd) and, (ko), and (r) for purposes described in this  
20 section.

21 **SECTION 27.** 301.26 (7) (cm) of the statutes is created to read:

22 301.26 (7) (cm) The department shall allocate the amounts specified in par. (a)  
23 that are derived from the appropriation under s. 20.410 (3) (r) to counties based on  
24 each county's proportion of the number of juveniles statewide who are placed in a

1 juvenile correctional facility or a secured residential care center for children and  
2 youth during the most recent 3-year period for which that information is available.

3 **SECTION 9341. Initial applicability; Revenue.**

4 (1) REAL ESTATE TRANSFER FEE. The treatment of sections 77.22 (1) and 77.24 of  
5 the statutes first applies to conveyances that are recorded on the effective date of this  
6 subsection, but not to conveyances that are pursuant to a recorded land contract  
7 entered into before August 1, 1992.

8 **SECTION 9441. Effective dates; Revenue.**

9 (1) REAL ESTATE TRANSFER FEE. The treatment of section 77.22 (1) of the statutes  
10 and SECTION 9441 (1) of this act take effect on the first day of the 2nd month beginning  
11 after publication.

12 (2) COUNTY AID. The treatment of sections 20.835 (1) (db), (dc), and (q), 79.01  
13 (2d), and 79.035 (1) of the statutes takes effect on July 1, 2008.

14 (END)

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

DN

11/8/9 dn  
uc: jld

Darren:

This draft makes a technical correction by adding the county <sup>aid</sup> fund to the list of trust funds under s. 25.17 (1). ✓

JL

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

LRB-1181/9dn  
JK:jld:rs

February 2, 2007

Darren:

This draft makes a technical correction by adding the county aid fund to the list of trust funds under s. 25.17 (1).

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State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-1181/9  
JK/CTS/GMM:jld/kjf:rs

DOA:.....Easton, BB0238 - Increase the real estate transfer fee

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

1     **AN ACT** *to amend* 20.835 (1) (d), 20.835 (1) (db), 20.835 (1) (dm), 46.215 (2) (c)  
2             3., 46.22 (1) (e) 3. c., 49.45 (6m) (br) 1., 77.22 (1), 77.24, 79.01 (2d), 79.035 (1),  
3             301.26 (3) (c), 301.26 (3) (em), 301.26 (4) (a) and 301.26 (6) (a); and *to create*  
4             20.143 (2) (r), 20.143 (2) (s), 20.143 (2) (t), 20.143 (2) (u), 20.410 (3) (r), 20.625  
5             (1) (q), 20.835 (1) (dc), 20.835 (1) (q), 20.855 (4) (vm), 25.17 (1) (ab), 25.17 (1)  
6             (bw), 25.415, 25.51 and 301.26 (7) (cm) of the statutes; **relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**CORRECTIONAL SYSTEM**

**JUVENILE CORRECTIONAL SYSTEM**

Under current law relating to community youth and family aids (generally referred to as "youth aids"), DOC is required to allocate to counties various state and federal moneys to pay for state-provided juvenile correctional services and local delinquency-related and juvenile justice services. This bill appropriates for youth aids moneys from the county aid fund, which consists of real estate transfer fees retained by the state, and requires DOC to allocate those moneys to counties based on each county's proportion of the number of juveniles statewide who are placed in a juvenile correctional facility during the most recent three-year period for which that information is available.

**TAXATION****OTHER TAXATION**

Under current law, generally, the conveyance of real property from one person to another is subject to a real estate transfer fee at the rate of 30 cents for each \$100 of the conveyance's value. The register of deeds for the county in which the property is located collects the fee at the time that the conveyance is recorded with the register of deeds. The register of deeds retains 20 percent of the fee for the county and submits the remainder to the state. This bill increases the rate of the real estate transfer fee to 60 cents for each \$100 of a conveyance's value and requires the register of deeds to submit 90 percent of the fee to the state, rather than 80 percent. Under the bill, the amount of the real estate transfer fee retained by the state is deposited into the county aid fund. This bill pays part of the amount paid to counties for circuit court costs out of the county aid fund. The bill also pays from the county aid fund part of the amount paid to counties as community youth and family aids (generally referred to as "youth aids"), which are aids paid to counties for juvenile delinquency-related services. Those costs and aids are currently paid out of the general fund. Beginning in 2008, county aid payments, formerly referred to as "shared revenue payments," will be paid in part from the county aid fund and in part from the general fund.

Additionally, the bill creates an affordable housing trust fund, consisting of moneys transferred from the county aid fund and appropriated for current housing grant and loan programs administered by the Department of Commerce.

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

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

1           **SECTION 1.** 20.143 (2) (r) of the statutes is created to read:

2           20.143 (2) (r) *Housing grants and loans; affordable housing trust fund.*

3           Biennially, from the affordable housing trust fund, the amounts in the schedule for  
4           grants and loans under s. 560.9803 and for grants under s. 560.9805.

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

5           **SECTION 2.** 20.143 (2) (s) of the statutes is created to read:

6           20.143 (2) (s) *Payments to designated agents; affordable housing trust fund.*

7           From the affordable housing trust fund, the amounts in the schedule for payments

1 for services provided by agents designated under s. 560.9804 (2), in accordance with  
2 agreements entered into under s. 560.9804 (1).

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

3 **SECTION 3.** 20.143 (2) (t) of the statutes is created to read:

4 20.143 (2) (t) *Shelter for homeless and transitional housing grants; affordable*  
5 *housing trust fund.* From the affordable housing trust fund, the amounts in the  
6 schedule for transitional housing grants under s. 560.9806 and for grants to agencies  
7 and shelter facilities for homeless individuals and families as provided under s.  
8 560.9808. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), the department may  
9 transfer funds between fiscal years under this paragraph. All funds allocated but  
10 not encumbered by December 31 of each year lapse to the affordable housing trust  
11 fund on the next January 1 unless transferred to the next calendar year by the joint  
12 committee on finance.

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

13 **SECTION 4.** 20.143 (2) (u) of the statutes is created to read:

14 20.143 (2) (u) *Mental health for homeless individuals; affordable housing trust*  
15 *fund.* From the affordable housing trust fund, the amounts in the schedule for  
16 mental health services for homeless individuals under s. 560.9811.

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

17 **SECTION 5.** 20.410 (3) (r) of the statutes is created to read:

18 20.410 (3) (r) *County aid fund; community youth and family aids.* From the  
19 county aid fund, the amounts in the schedule for the improvement and provision of  
20 juvenile delinquency-related services under s. 301.26 and for reimbursement to  
21 counties having a population of less than 500,000 for the cost of court-attached

1 intake services as provided in s. 938.06 (4). Notwithstanding ss. 20.001 (3) (a) and  
2 20.002 (1), the department of corrections may transfer moneys under this paragraph  
3 between fiscal years. Except for moneys authorized for transfer under s. 301.26 (3),  
4 all moneys from this paragraph allocated under s. 301.26 (3) and not spent or  
5 encumbered by counties by December 31 of each year shall lapse into the county aid  
6 fund on the succeeding January 1. The joint committee on finance may transfer  
7 additional moneys to the next calendar year.

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

8 **SECTION 6.** 20.625 (1) (q) of the statutes is created to read:

9 20.625 (1) (q) *Circuit court support payments.* From the county aid fund, the  
10 amounts in the schedule to make payments to each county under s. 758.19 (5).

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

11 **SECTION 7.** 20.835 (1) (d) of the statutes is amended to read:

12 20.835 (1) (d) *Shared revenue account.* A sum sufficient to meet the  
13 requirements of the shared revenue account established under s. 79.01 (2) to provide  
14 for the distributions from the shared revenue account to counties, towns, villages and  
15 cities under ss. 79.03, 79.04 (1) to (4), and 79.06.

16 **SECTION 8.** 20.835 (1) (db) of the statutes is amended to read:

17 20.835 (1) (db) ~~County and municipal~~ Municipal aid account. Beginning in  
18 2004, a A sum sufficient to make payments to counties, towns, villages, and cities  
19 under s. ss. 79.035 and 79.043.

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

20 **SECTION 9.** 20.835 (1) (dc) of the statutes is created to read:

1           20.835 (1) (dc) *County aid account; supplemental*. A sum sufficient to make  
2 payments to counties under ss. 79.035, 79.04, and 79.043, less the amounts paid from  
3 the appropriation account under s. 20.835 (1) (q).

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

4           **SECTION 10.** 20.835 (1) (dm) of the statutes is amended to read:

5           20.835 (1) (dm) *Public utility distribution account*. Beginning in 2005, a sum  
6 sufficient to make the payments to municipalities under s. 79.04 (5), (6), and (7).

7           **SECTION 11.** 20.835 (1) (q) of the statutes is created to read:

8           20.835 (1) (q) *County aid account*. From the county aid fund, a sum sufficient  
9 to make payments to counties under ss. 79.035, 79.04, and 79.043.

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

10          **SECTION 12.** 20.855 (4) (vm) of the statutes is created to read:

11          20.855 (4) (vm) *Transfer to affordable housing trust fund*. From the county aid  
12 fund, the amounts in the schedule to be transferred to the affordable housing trust  
13 fund.

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

14          **SECTION 13.** 25.17 (1) (ab) of the statutes is created to read:

15          25.17 (1) (ab) Affordable housing trust fund (s. 25.415);

16          **SECTION 14.** 25.17 (1) (bw) of the statutes is created to read:

17          25.17 (1) (bw) County aid fund (s. 25.51).

18          **SECTION 15.** 25.415 of the statutes is created to read:

19          **25.415 Affordable housing trust fund.** There is established a separate  
20 nonlapsible trust fund designated as the affordable housing trust fund, to consist of  
21 moneys that may be transferred from the county aid fund under s. 20.855 (4) (vm).

**SECTION 16**

1           **SECTION 16.** 25.51 of the statutes is created to read:

2           **25.51 County aid fund.** There is established a separate nonlapsible trust  
3 fund designated as the county aid fund consisting of the moneys the state receives  
4 under s. 77.24.

5           **SECTION 17.** 46.215 (2) (c) 3. of the statutes is amended to read:

6           46.215 (2) (c) 3. A county department of social services shall develop, under the  
7 requirements of s. 301.08 (2), plans and contracts for juvenile delinquency-related  
8 care and services to be purchased. The department of corrections may review the  
9 contracts and approve them if they are consistent with s. 301.08 (2) and if state or  
10 federal funds are available for such purposes. The joint committee on finance may  
11 require the department of corrections to submit the contracts to the committee for  
12 review and approval. The department of corrections may not make any payments  
13 to a county for programs included in a contract under review by the committee. The  
14 department of corrections shall reimburse each county for the contracts from the  
15 appropriations under s. 20.410 (3) (cd) ~~and, (ko), and (r)~~ as appropriate.

16           **SECTION 18.** 46.22 (1) (e) 3. c. of the statutes is amended to read:

17           46.22 (1) (e) 3. c. A county department of social services shall develop, under  
18 the requirements of s. 301.08 (2), plans and contracts for juvenile  
19 delinquency-related care and services to be purchased. The department of  
20 corrections may review the contracts and approve them if they are consistent with  
21 s. 301.08 (2) and to the extent that state or federal funds are available for such  
22 purposes. The joint committee on finance may require the department of corrections  
23 to submit the contracts to the committee for review and approval. The department  
24 of corrections may not make any payments to a county for programs included in the  
25 contract that is under review by the committee. The department of corrections shall

1 reimburse each county for the contracts from the appropriations under s. 20.410 (3)  
2 (cd) ~~and~~, (ko), and (r) as appropriate.

3 **SECTION 19.** 49.45 (6m) (br) 1. of the statutes is amended to read:

4 49.45 **(6m)** (br) 1. Notwithstanding s. 20.410 (3) (cd), (ko), or (r), 20.435 (4) (bt)  
5 or (7) (b), or 20.445 (3) (dz), the department shall reduce allocations of funds to  
6 counties in the amount of the disallowance from the appropriation account under s.  
7 20.435 (4) (bt) or (7) (b), or the department shall direct the department of workforce  
8 development to reduce allocations of funds to counties or Wisconsin works agencies  
9 in the amount of the disallowance from the appropriation account under s. 20.445 (3)  
10 (dz) or direct the department of corrections to reduce allocations of funds to counties  
11 in the amount of the disallowance from the appropriation account under s. 20.410 (3)  
12 (cd), (ko), or (r) in accordance with s. 16.544 to the extent applicable.

13 **SECTION 20.** 77.22 (1) of the statutes is amended to read:

14 77.22 **(1)** There is imposed on the grantor of real estate a real estate transfer  
15 fee at the rate of ~~30~~ 60 cents for each \$100 of value or fraction thereof on every  
16 conveyance not exempted or excluded under this subchapter. In regard to land  
17 contracts the value is the total principal amount that the buyer agrees to pay the  
18 seller for the real estate. This fee shall be collected by the register at the time the  
19 instrument of conveyance is submitted for recording. Except as provided in s. 77.255,  
20 at the time of submission the grantee or his or her duly authorized agent or other  
21 person acquiring an ownership interest under the instrument, or the clerk of court  
22 in the case of a foreclosure under s. 846.16 (1), shall execute a return, signed by both  
23 grantor and grantee, on the form prescribed under sub. (2). The register shall enter  
24 the fee paid on the face of the deed or other instrument of conveyance before  
25 recording, and, except as provided in s. 77.255, submission of a completed real estate

**SECTION 20**

1 transfer return and collection by the register of the fee shall be prerequisites to  
2 acceptance of the conveyance for recording. The register shall have no duty to  
3 determine either the correct value of the real estate transferred or the validity of any  
4 exemption or exclusion claimed. If the transfer is not subject to a fee as provided in  
5 this subchapter, the reason for exemption shall be stated on the face of the  
6 conveyance to be recorded by reference to the proper subsection under s. 77.25.

7 **SECTION 21.** 77.24 of the statutes is amended to read:

8 **77.24 Division of fee.** ~~Twenty~~ Ten percent of all fees collected under this  
9 subchapter shall be retained by the county and the balance shall be transmitted to  
10 the state. Remittances shall be made monthly by the county treasurers to the  
11 department of revenue by the 15th day of the month following the close of the month  
12 in which the fee was collected. The remittance to the department shall be  
13 accompanied by the returns executed under s. 77.22. The state shall deposit all  
14 moneys received under this section into the county aid fund.

15 **SECTION 22.** 79.01 (2d) of the statutes is amended to read:

16 79.01 (2d) There is established an account in the general fund entitled the  
17 "~~County and Municipal Aid Account.~~"

18 **SECTION 23.** 79.035 (1) of the statutes is amended to read:

19 79.035 (1) In 2004 and subsequent years, each county and municipality shall  
20 receive a payment ~~from the county and municipal aid account~~ in an amount  
21 determined under sub. (2).

22 **SECTION 24.** 301.26 (3) (c) of the statutes is amended to read:

23 301.26 (3) (c) Within the limits of the appropriations under s. 20.410 (3) (cd)  
24 ~~and, (ko), and (r),~~ the department shall allocate funds to each county for services  
25 under this section.

1           **SECTION 25.** 301.26 (3) (em) of the statutes is amended to read:

2           301.26 (3) (em) The department may carry forward any emergency funds  
3 allocated under sub. (7) (e) and not encumbered or carried forward under par. (dm)  
4 by December 31 to the next 2 calendar years. The department may transfer moneys  
5 from or within s. 20.410 (3) (cd), (ko), and (r) to accomplish this purpose. The  
6 department may allocate these transferred moneys to counties that are eligible for  
7 emergency payments under sub. (7) (e). The allocation does not affect a county's base  
8 allocation.

9           **SECTION 26.** 301.26 (4) (a) of the statutes is amended to read:

10           301.26 (4) (a) Except as provided in pars. (c) and (cm), the department of  
11 corrections shall bill counties or deduct from the allocations under s. 20.410 (3) (cd),  
12 (ko), and (r) for the costs of care, services and supplies purchased or provided by the  
13 department of corrections for each person receiving services under s. 48.366, 938.183  
14 or 938.34 or the department of health and family services for each person receiving  
15 services under s. 46.057 or 51.35 (3). The department of corrections may not bill a  
16 county for or deduct from a county's allocation the cost of care, services and supplies  
17 provided to a person subject to an order under s. 48.366 or 938.183 after the person  
18 reaches 18 years of age. Payment shall be due within 60 days after the billing date.  
19 If any payment has not been received within 60 days, the department of corrections  
20 may withhold aid payments in the amount due from the appropriation under s.  
21 20.410 (3) (cd).

22           **SECTION 27.** 301.26 (6) (a) of the statutes is amended to read:

23           301.26 (6) (a) The intent of this subsection is to develop criteria to assist the  
24 legislature in allocating funding, excluding funding for base allocations, from the

1 appropriations under s. 20.410 (3) (cd) ~~and~~, (ko), and (r) for purposes described in this  
2 section.

3 **SECTION 28.** 301.26 (7) (cm) of the statutes is created to read:

4 301.26 (7) (cm) The department shall allocate the amounts specified in par. (a)  
5 that are derived from the appropriation under s. 20.410 (3) (r) to counties based on  
6 each county's proportion of the number of juveniles statewide who are placed in a  
7 juvenile correctional facility or a secured residential care center for children and  
8 youth during the most recent 3-year period for which that information is available.

9 **SECTION 9341. Initial applicability; Revenue.**

10 (1) REAL ESTATE TRANSFER FEE. The treatment of sections 77.22 (1) and 77.24 of  
11 the statutes first applies to conveyances that are recorded on the effective date of this  
12 subsection, but not to conveyances that are pursuant to a recorded land contract  
13 entered into before August 1, 1992.

14 **SECTION 9441. Effective dates; Revenue.**

15 (1) REAL ESTATE TRANSFER FEE. The treatment of section 77.22 (1) of the statutes  
16 and SECTION 9441 (1) of this act take effect on the first day of the 2nd month beginning  
17 after publication.

18 (2) COUNTY AID. The treatment of sections 20.835 (1) (db), (dc), and (q), 79.01  
19 (2d), and 79.035 (1) of the statutes takes effect on July 1, 2008.

20 (END)