

1 goods for the reporting period. The credit shall expire when the cumulative rental
2 receipts equal the sales price upon which the vendor paid sales taxes to this state.

3 (3) If a purchaser of tangible personal property, items or property under s.
4 77.52 (1) (b) or (c), specified digital goods, or additional digital goods has reimbursed
5 the vendor of the property, items, or goods for the sales tax on the sale and
6 subsequently, before making any use of the property, items, or goods other than
7 retention, demonstration, or display while holding it for sale or rental, makes a
8 taxable sale of the property, items, or goods, the tax due on the taxable sale may be
9 offset by the tax reimbursed.

10 (4) A seller may claim a deduction on any part of the sales price or purchase
11 price that the seller refunds in cash or credit as a result of returned property, items
12 or property under s. 77.52 (1) (b) or (c), specified digital goods, or additional digital
13 goods or adjustments in the sales price or purchase price after the sale has been
14 completed, if the seller has included the refunded price in a prior return made by the
15 seller and has paid the tax on such price, and if the seller has returned to the
16 purchaser in cash or in credit all tax previously paid by the purchaser on the amount
17 of the refund at the time of the purchase. A deduction under this subsection shall
18 be claimed on the return for the period in which the refund is paid.

19 (5) No reduction in the amount of tax payable by the retailer is allowable in the
20 event property, items or property under s. 77.52 (1) (b) or (c), specified digital goods,
21 or additional digital goods sold on credit are repossessed except where the entire
22 consideration paid by the purchaser is refunded to the purchaser or where a credit
23 for a worthless account is allowable under sub. (1).

24 (6) A purchaser who is subject to the use tax on the storage, use, or other
25 consumption of fuel may claim a deduction from the purchase price that is subject



1 to the use tax for fuel taxes refunded by this state or the United States to the
2 purchaser that is included in the purchase price of the fuel.

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

7 (8) A sale or purchase involving transfer of ownership of property, items or
8 property under s. 77.52 (1) (b) or (c), specified digital goods, or additional digital
9 goods is completed at the time when possession is transferred by the seller or the
10 seller's agent to the purchaser or the purchaser's agent, except that for purposes of
11 sub. (1) a common carrier or the U.S. postal service shall be considered the agent of
12 the seller, regardless of any f.o.b. point and regardless of the method by which freight
13 or postage is paid.

14 SECTION 2433. 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 SECTION 2434. 77.59 (5m) of the statutes is amended to read:

19 77.59 (5m) A seller who receives a refund under sub. (4) (a) or (b) of taxes that
20 the seller has collected from buyers, who collects amounts as taxes erroneously from
21 buyers, but who does not remit such amounts to the state, or who is entitled to a
22 refund under sub. (4) (a) or (b) that is offset under sub. (5), shall submit the taxes and
23 related interest to the buyers from whom the taxes were collected, or to the
24 department if the seller cannot locate the buyers, within 90 days after the date of the
25 refund, after the date of the offset, or after discovering that the seller has collected

1 taxes erroneously from the buyers. If the seller does not submit the taxes and related
2 interest to the department or the buyers within that period, the seller shall submit
3 to the department any part of a refund or taxes that the seller does not submit to a
4 buyer or to the department along with a penalty of 25% of the amount not submitted
5 or, in the case of fraud, a penalty equal to the amount not submitted. A person who
6 collects amounts as taxes erroneously from buyers for a real property construction
7 activity or nontaxable service may reduce the taxes and interest that he or she is
8 required to submit to the buyer or to the department under this subsection for that
9 activity or service by the amount of tax and interest subsequently due and paid on
10 the sale of or the storage, use, or other consumption of tangible personal property,
11 items or property under s. 77.52 (1) (b) or (c), specified digital goods, or additional
12 digital goods that is are used by the person in that activity or service and transferred
13 to the buyer.

14 **SECTION 2435.** 77.59 (7) of the statutes is amended to read:

15 77.59 (7) If the department believes that the collection of any tax imposed by
16 this subchapter will be jeopardized by delay, it shall notify the person determined to
17 owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount
18 determined to be owing, including penalties and interest. Such notice shall be by
19 certified or registered mail or by personal service and the warrant of the department
20 shall not issue if the person, within 10 days after such notice furnishes a bond in such
21 amount not exceeding double the amount determined to be owing and with such
22 sureties as the department approves, conditioned upon the payment of so much of
23 the taxes, interest, and penalties as shall finally be determined to be due. Nothing
24 in this subsection shall affect the review of determinations of tax as provided in this
25 subchapter and any amounts collected under this subsection shall be deposited with

1 the secretary of administration department and disbursed after final determination
2 of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90 (2).

3 **SECTION 2436.** 77.59 (9) of the statutes is amended to read:

4 77.59 (9) If any person fails to file a return, the department shall make an
5 estimate of the amount of the ~~gross receipts~~ sales price of the person person's sales,
6 or, as the case may be, of the amount of the total sales purchase price of tangible
7 personal property, items or property under s. 77.52 (1) (b) or (c), specified digital
8 goods, additional digital goods, or taxable service sold or purchased by the person,
9 the sale by or the storage, use, or other consumption of which in this state is subject
10 to sales or use tax. The estimate shall be made for the period in respect to which the
11 person failed to make a return and shall be based upon any information which is in
12 the department's possession or may come into its possession. Upon the basis of this
13 estimate the department shall compute and determine the amount required to be
14 paid to the state, adding to the sum thus arrived at a penalty equal to 25% thereof.
15 One or more such determinations may be made for one or for more than one period.
16 When a business is discontinued a determination may be made at any time
17 thereafter, within the periods specified in sub. (3), as to liability arising out of that
18 business.

19 **SECTION 2437.** 77.59 (9n) of the statutes is created to read:

20 77.59 (9n) (a) Notwithstanding s. 73.03 (47), no seller or certified service
21 provider is liable for tax, interest, or penalties imposed on a transaction under this
22 subchapter in the circumstances covered under sections 306, 328, and 502 of the
23 agreement, as defined in s. 77.65 (2) (a).

1 (b) A purchaser is not liable for the tax, interest, or penalties imposed on a
2 transaction under this subchapter in the circumstances covered by section 331 of the
3 agreement, as defined in s. 77.65 (2) (a).

4 **SECTION 2438.** 77.59 (9p) (b) of the statutes is created to read:

5 **77.59 (9p) (b)** If a customer purchases a service that is not subject to 4 USC 116
6 to 126, as amended by P.L. 106-252, or tangible personal property, items or property
7 under s. 77.52 (1) (b) or (c), specified digital goods, or additional digital goods, and
8 if the customer believes that the amount of the tax assessed for the sale of the service,
9 property, items, or goods under this subchapter is erroneous, the customer may
10 request that the seller correct the alleged error by sending a written notice to the
11 seller. The notice shall include a description of the alleged error and any other
12 information that the seller reasonably requires to process the request. Within 60
13 days from the date that a seller receives a request under this paragraph, the seller
14 shall review its records to determine the validity of the customer's claim. If the
15 review indicates that there is no error as alleged, the seller shall explain the findings
16 of the review in writing to the customer. If the review indicates that there is an error
17 as alleged, the seller shall correct the error and shall refund the amount of any tax
18 collected erroneously, along with the related interest, as a result of the error from the
19 customer, consistent with s. 77.59 (4). A customer may take no other action against
20 the seller, or commence any action against the seller, to correct an alleged error in
21 the amount of the tax assessed under this subchapter on a service that is not subject
22 to 4 USC 116 to 126, as amended by P.L. 106-252, or tangible personal property, items
23 or property under s. 77.52 (1) (b) or (c), specified digital goods, or additional digital
24 goods unless the customer has exhausted his or her remedies under this paragraph.

25 **SECTION 2439.** 77.59 (9r) of the statutes is created to read:

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

7 **SECTION 2440.** 77.60 (13) of the statutes is created to read:

8 77.60 (13) A person who uses any of the following documents in a manner that
9 is prohibited by or inconsistent with this subchapter, or provides incorrect
10 information to a seller or certified service provider related to the use of such
11 documents or regarding an exemption to the taxes imposed under this subchapter,
12 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or
13 inconsistent use or incorrect information:

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

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

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

17 **SECTION 2441.** 77.61 (1) (b) of the statutes is amended to read:

18 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,
19 mobile homes not exceeding 45 feet in length, trailers, semitrailers, all-terrain
20 vehicles, or aircraft purchased from a licensed ~~Wisconsin motor vehicle dealer~~
21 retailer, the registrant shall present proof that the tax has been paid to such dealer
22 retailer.

23 **SECTION 2442.** 77.61 (1) (c) of the statutes is amended to read:

24 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, mobile homes
25 not exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles or aircraft

1 registered or titled, or required to be registered or titled, in this state purchased from
2 persons who are not Wisconsin boat, trailer or semitrailer dealers, licensed
3 Wisconsin aircraft, motor vehicle or mobile home dealers or registered Wisconsin
4 snowmobile or all-terrain vehicle dealers retailers, the purchaser shall file a sales
5 tax return and pay the tax prior to registering or titling the motor vehicle, boat,
6 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,
7 all-terrain vehicle or aircraft in this state.

8 **SECTION 2443.** 77.61 (2) of the statutes is renumbered 77.61 (2) (intro.) and
9 amended to read:

10 **77.61 (2) (intro.)** In order to protect the revenue of the state:

11 (a) Except as provided in par. (b), the department may require any person who
12 is or will be liable to it for the tax imposed by this subchapter to place with it, before
13 or after a permit is issued, the security, not in excess of \$15,000, that the department
14 determines. In determining the amount of security to require under this subsection,
15 the department may consider the person's payment of other taxes administered by
16 the department and any other relevant facts. If any taxpayer fails or refuses to place
17 that security, the department may refuse or revoke the permit. If any taxpayer is
18 delinquent in the payment of the taxes imposed by this subchapter, the department
19 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
20 security placed with the department by the taxpayer in the following order: costs,
21 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
22 by the state to any person for the deposit of security. Any security deposited under
23 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
24 consecutive months, complied with all the requirements of this subchapter.

25 **SECTION 2444.** 77.61 (2) (b) of the statutes is created to read:

1 77.61 (2) (b) A certified service provider who has contracted with a seller, and
2 filed an application, to collect and remit sales and use taxes imposed under this
3 subchapter on behalf of the seller shall submit a surety bond to the department to
4 guarantee the payment of sales and use taxes, including any penalty and interest on
5 such payment. The department shall approve the form and contents of a bond
6 submitted under this paragraph and shall determine the amount of such bond. The
7 surety bond shall be submitted to the department within 60 days after the date on
8 which the department notifies the certified service provider that the certified service
9 provider is registered to collect sales and use taxes imposed under this subchapter.
10 If the department determines, with regards to any one certified service provider, that
11 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
12 or the secretary's designee may waive the requirements under this paragraph with
13 regard to that certified service provider. Any bond submitted under this paragraph
14 shall remain in force until the secretary of revenue or the secretary's designee
15 releases the liability under the bond.

16 **SECTION 2445.** 77.61 (3) of the statutes is repealed.

17 **SECTION 2446.** 77.61 (3m) of the statutes is created to read:

18 **77.61 (3m)** A retailer shall use a straight mathematical computation to
19 determine the amount of the tax that the retailer may collect from the retailer's
20 customers. The retailer shall calculate the tax amount by combining the applicable
21 tax rates under this subchapter and subch. V and multiplying the combined tax rate
22 by the sales price or purchase price of each item or invoice, as appropriate. The
23 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax
24 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less
25 than 1 cent to be an additional cent. The use of a straight mathematical computation,

1 as provided in this subsection, shall not relieve the retailer from liability for payment
2 of the full amount of the tax levied under this subchapter.

3 **SECTION 2447.** 77.61 (4) (a) of the statutes is amended to read:

4 77.61 (4) (a) Every seller and retailer and every person storing, using or
5 otherwise consuming in this state tangible personal property, items or property
6 under s. 77.52 (1) (b) or (c), specified digital goods, additional digital goods, or taxable
7 services purchased from a retailer shall keep such records, receipts, invoices, and
8 other pertinent papers and records, including machine-readable records, in such
9 form as the department requires. The department may, after giving notice, require
10 any person to keep whatever records are needed for the department to compute the
11 sales or use taxes the person should pay. Thereafter, the department shall add to any
12 taxes assessed on the basis of information not contained in the records required a
13 penalty of 25% of the amount of the tax so assessed in addition to all other penalties
14 under this chapter.

15 **SECTION 2448.** 77.61 (4) (c) of the statutes is amended to read:

16 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax
17 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,
18 retailers, not including certified service providers that receive compensation under
19 s. 73.03 (61) (h), may deduct 0.5% of those taxes payable or \$10 for that reporting
20 period required under s. 77.58 (1), whichever is greater, but not more than the
21 amount of the sales taxes or use taxes that is payable under ss. 77.52 (1) and 77.53
22 (3) for that reporting period required under s. 77.58 (1), as administration expenses
23 if the payment of the taxes is not delinquent. For purposes of calculating the
24 retailer's discount under this paragraph, the taxes on retail sales reported by

1 retailers under subch. V, including taxes collected and remitted as required under
2 s. 77.785, shall be included if the payment of those taxes is not delinquent.

3 **SECTION 2449.** 77.61 (5) (b) 11. of the statutes is amended to read:

4 77.61 (5) (b) 11. The department of ~~workforce development~~ children and
5 families or a county child support agency under s. 59.53 (5) in response to a request
6 under s. 49.22 (2m).

7 **SECTION 2450.** 77.61 (5m) of the statutes is created to read:

8 77.61 (5m) (a) In this subsection, “personally identifiable information” means
9 any information that identifies a person.

10 (b) A certified service provider may use personally identifiable information as
11 necessary only for the administration of its system to perform a seller’s sales and use
12 tax functions and shall provide consumers clear and conspicuous notice of its practice
13 regarding such information, including what information it collects, how it collects
14 the information, how it uses the information, how long, if at all, it retains the
15 information, and under what circumstances it discloses the information to states
16 participating in the agreement, as defined in 77.65 (2) (a).

17 (c) A certified service provider may collect, use, and retain personally
18 identifiable information only to verify exemption claims, to investigate fraud, and to
19 ensure its system’s reliability.

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 (e) For purposes of this subchapter, the state shall provide to consumers public
24 notice of the state’s practices related to collecting, using, and retaining personally
25 identifiable information.

1 (f) The state shall not retain personally identifiable information obtained for
2 purposes of administering this subchapter unless the state is otherwise required to
3 retain the information by law or as provided under the agreement, as defined in s.
4 77.65 (2) (a).

5 (g) For purposes of this subchapter, the state shall provide an individual
6 reasonable access to that individual's personally identifiable information and the
7 right to correct any inaccurately recorded information.

8 (h) If any person, other than another state that is a signatory to the agreement,
9 as defined in s. 77.65 (2) (a), or a person authorized under state law to access the
10 information, requests access to an individual's personally identifiable information,
11 the state shall make a reasonable and timely effort to notify the individual of the
12 request.

13 **SECTION 2452m.** 77.61 (11) of the statutes is amended to read:

14 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue
15 licenses or permits to engage in a business involving the sale at retail of tangible
16 personal property, items or property under s. 77.52 (1) (b) or (c), specified digital
17 goods, or additional digital goods subject to tax under this subchapter, or the
18 furnishing of services so subject to tax, shall, before issuing such license or permit,
19 require proof that the person to whom such license or permit is to be issued is the
20 holder of a seller's permit as required by this subchapter or has been informed by an
21 employee of the department that the department will issue a seller's permit to that
22 person.

23 **SECTION 2453.** 77.61 (16) of the statutes is created to read:

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

4 **SECTION 2453m.** 77.61 (17) of the statutes is created to read:

5 77.61 (17) With regard to services subject to the tax under s. 77.52 (2) or the
6 lease, rental, or license of tangible personal property and property and items
7 specified under s. 77.52 (1) (b) to (d), an increase in the tax rate applies to the first
8 billing period beginning on or after the rate increase's effective date and a decrease
9 in the tax rate applies to bills that are rendered on or after the rate decrease's
10 effective date.0

11 **SECTION 2454.** 77.63 of the statutes is repealed and recreated to read:

12 **77.63 Collection compensation.** The following persons may retain a portion
13 of sales and use taxes collected on retail sales under this subchapter and subch. V
14 in an amount determined by the department and by contracts that the department
15 enters into jointly with other states as a member state of the streamlined sales tax
16 governing board pursuant to the agreement, as defined in s. 77.65 (2) (a):

17 (1) A certified service provider.

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

20 (3) A seller that sells tangible personal property, items or property under s.
21 77.52 (1) (b) or (c), specified digital goods, additional digital goods, or taxable services
22 in at least 5 states that are signatories to the agreement, as defined in s. 77.65 (2)
23 (a); that has total annual sales revenue of at least \$500,000,000; that has a
24 proprietary system that calculates the amount of tax owed to each taxing jurisdiction
25 in which the seller sells tangible personal property, items or property under s. 77.52

1 (1) (b) or (c), specified digital goods, additional digital goods, or taxable services; and
2 that has entered into a performance agreement with the states that are signatories
3 to the agreement, as defined in s. 77.65 (2) (a). For purposes of this subsection,
4 “seller” includes an affiliated group of sellers using the same proprietary system to
5 calculate the amount of tax owed in each taxing jurisdiction in which the sellers sell
6 tangible personal property, items or property under s. 77.52 (1) (b) or (c), specified
7 digital goods, additional digital goods, or taxable services.

8 **SECTION 2454m.** 77.65 (2) (a) of the statutes is amended to read:

9 77.65 (2) (a) “Agreement” means the streamlined sales and use tax agreement,
10 including amendments to the agreement.

11 **SECTION 2455.** 77.65 (2) (c) of the statutes is repealed.

12 **SECTION 2456.** 77.65 (2) (e) of the statutes is amended to read:

13 77.65 (2) (e) “Seller” means any person who sells, leases, or rents tangible
14 personal property, items or property under s. 77.52 (1) (b) or (c), specified digital
15 goods, additional digital goods, or services.

16 **SECTION 2457.** 77.65 (2) (f) of the statutes is amended to read:

17 77.65 (2) (f) “State” means any state of the United States and, the District of
18 Columbia, and the Commonwealth of Puerto Rico.

19 **SECTION 2458.** 77.65 (4) (fm) of the statutes is created to read:

20 77.65 (4) (fm) Provide that a seller who registers with the central electronic
21 registration system under par. (f) may cancel the registration at any time, as
22 provided under uniform procedures adopted by the governing board of the states that
23 are signatories to the agreement, but is required to remit any Wisconsin taxes
24 collected pursuant to the agreement to the department.

25 **SECTION 2459.** 77.66 of the statutes is amended to read:

1 **77.66 Certification for collection of sales and use tax.** The secretary of
2 revenue shall determine and periodically certify to the secretary of administration
3 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
4 sales of tangible personal property, items and property under s. 77.52 (1) (b) and (c),
5 specified digital goods, additional digital goods, and taxable services that are subject
6 to the taxes imposed under this subchapter but who are not registered to collect and
7 remit such taxes to the department or, if registered, do not collect and remit such
8 taxes.

9 **SECTION 2460.** 77.67 of the statutes is created to read:

10 **77.67 Amnesty for new registrants. (1)** A seller is not liable for uncollected
11 and unpaid taxes, including penalties and interest, imposed under this subchapter
12 and subch. V on sales made to purchasers in this state before the seller registers
13 under par. (a), if all of the following apply:

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

18 (b) The seller registers under par. (a) no later than 365 days after the effective
19 date of this state's participation in the agreement under s. 77.65 (2) (a), as
20 determined by the department.

21 (c) The seller was not registered to collect and remit the taxes imposed under
22 this subchapter and subch. V during the 365 consecutive days immediately before
23 the effective date of this state's participation in the agreement under s. 77.65 (2) (a),
24 as determined by the department.

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

5 (a).

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

8 (f) The seller collects and remits the taxes imposed under this subchapter and
9 subch. V on sales to purchasers in this state for at least 3 consecutive years after the
10 date on which the seller's collection obligation begins.

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

13 **SECTION 2461.** 77.70 of the statutes is amended to read:

14 **77.70 Adoption by county ordinance.** Any county desiring to impose county
15 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
16 stating its purpose and referring to this subchapter. The county sales and use taxes
17 may be imposed only for the purpose of directly reducing the property tax levy and
18 only in their entirety as provided in this subchapter. That ordinance shall be
19 effective on the first day of January, the first day of April, the first day of July or the
20 first day of October. A certified copy of that ordinance shall be delivered to the
21 secretary of revenue at least 120 days prior to its effective date. The repeal of any
22 such ordinance shall be effective on December 31. A certified copy of a repeal
23 ordinance shall be delivered to the secretary of revenue at least 60 120 days before
24 the effective date of the repeal.

25 **SECTION 2462.** 77.705 of the statutes is amended to read:

1 **77.705 Adoption by resolution; baseball park district.** A local
2 professional baseball park district created under subch. III of ch. 229, by resolution
3 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
4 a rate of no more than 0.1% of the ~~gross receipts or sales price or purchase price.~~
5 Those taxes may be imposed only in their entirety. The resolution shall be effective
6 on the first day of the first month January 1, April 1, July 1, or October 1 that begins
7 at least 30 120 days after the adoption of the resolution. Any moneys transferred
8 from the appropriation account under s. 20.566 (1) (gd) to the appropriation account
9 under s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt.

10 **SECTION 2463.** 77.706 of the statutes is amended to read:

11 **77.706 Adoption by resolution; football stadium district.** A local
12 professional football stadium district created under subch. IV of ch. 229, by
13 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
14 subchapter at a rate of 0.5% of the ~~gross receipts or sales price or purchase price.~~
15 Those taxes may be imposed only in their entirety. The imposition of the taxes under
16 this section shall be effective on the first day of the first month January 1, April 1,
17 July 1, or October 1 that begins at least 30 120 days after the certification of the
18 approval of the resolution by the electors in the district's jurisdiction under s. 229.824
19 (15). Any moneys transferred from the appropriation account under s. 20.566 (1) (ge)
20 to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire
21 the district's debt.

22 **SECTION 2464.** 77.707 (1) of the statutes is amended to read:

23 **77.707 (1)** Retailers and the department of revenue may not collect a tax under
24 s. 77.705 for any local professional baseball park district created under subch. III of
25 ch. 229 after the last day of the calendar quarter during that is at least 120 days from

1 the date on which the local professional baseball park district board makes a
2 certification to the department of revenue under s. 229.685 (2), except that the
3 department of revenue may collect from retailers taxes that accrued before the day
4 after the last day of that calendar quarter and fees, interest and penalties that relate
5 to those taxes.

6 **SECTION 2465.** 77.707 (2) of the statutes is amended to read:

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

15 **SECTION 2466.** 77.71 (1) of the statutes is amended to read:

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

1 **SECTION 2467.** 77.71 (2) of the statutes is amended to read:

2 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
3 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
4 purchase price upon every person storing, using or otherwise consuming in the
5 county or special district tangible personal property, property and items specified
6 under s. 77.52 (1) (b) to (d), or services if the property, item, or service is subject to
7 the state use tax under s. 77.53, except that a receipt indicating that the tax under
8 sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this
9 subsection and except that if the buyer has paid a similar local tax in another state
10 on a purchase of the same property, item, or services that tax shall be credited against
11 the tax under this subsection and except that for motor vehicles that are used for a
12 purpose in addition to retention, demonstration or display while held for sale in the
13 regular course of business by a dealer the tax under this subsection is imposed not
14 on the sales purchase price but on the amount under s. 77.53 (1m).

15 **SECTION 2468.** 77.71 (3) of the statutes is amended to read:

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

1 **SECTION 2469.** 77.71 (4) of the statutes is amended to read:

2 **77.71 (4).** An excise tax is imposed at the rate of 0.5% in the case of a county tax
3 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
4 purchase price upon every person storing, using or otherwise consuming a motor
5 vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer,
6 semitrailer, ~~all-terrain vehicle~~ or aircraft, if that property must be registered or
7 titled with this state and if that property is to be customarily kept in a county that
8 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
9 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
10 sales tax in another state on a purchase of the same property that tax shall be
11 credited against the tax under this subsection.

12 **SECTION 2470.** 77.72 (title) of the statutes is repealed.

13 **SECTION 2471.** 77.72 (1) of the statutes is renumbered 77.72 and amended to
14 read:

15 **77.72 General rule for property.** For the purposes of this subchapter, all
16 retail sales of tangible personal property ~~are completed at the time when, and the~~
17 ~~place where, the seller or the seller's agent transfers possession to the buyer or the~~
18 ~~buyer's agent. In this subsection, a common carrier or the U.S. postal service is the~~
19 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~
20 ~~which freight or postage is paid. Rentals and leases of property, except property~~
21 ~~under sub. (2), have a situs at the location of that property, and property and items~~
22 ~~specified under s. 77.52 (1) (b) to (d), and taxable services occur as provided in s.~~
23 77.522.

24 **SECTION 2472.** 77.72 (2) and (3) of the statutes are repealed.

25 **SECTION 2473.** 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 specified digital goods, additional digital goods,
3 items and property under s. 77.52 (1) (b) and (c), and tangible personal property,
4 except snowmobiles, trailers, semitrailers, and all-terrain vehicles, purchased in a
5 sale that is consummated in another county or special district in this state that does
6 not have in effect an ordinance or resolution imposing the taxes under this
7 subchapter and later brought by the buyer into the county or special district that has
8 imposed a tax under s. 77.71 (2).

9 **SECTION 2474.** 77.73 (3) of the statutes is created to read:

10 77.73 (3) Counties and special districts have jurisdiction to impose the taxes
11 under this subchapter on retailers who file an application under s. 77.52 (7) or who
12 register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged
13 in business in the county or special district, as provided in s. 77.51 (13g). A retailer
14 who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)
15 shall collect, report, and remit to the department the taxes imposed under this
16 subchapter for all counties and special districts that have an ordinance or resolution
17 imposing the taxes under this subchapter.

18 **SECTION 2475.** 77.75 of the statutes is amended to read:

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

1 **SECTION 2476.** 77.77 (1) of the statutes is renumbered 77.77 (1) (a) and
2 amended to read:

3 77.77 (1) (a) ~~The gross receipts sales price~~ from services subject to the tax under
4 s. 77.52 (2) ~~are not or the lease, rental, or license of tangible personal property, and~~
5 ~~property and items specified under s. 77.52 (1) (b) to (d), is~~ subject to the taxes under
6 this subchapter, and the incremental amount of tax caused by a rate increase
7 applicable to those services, leases, rentals, or licenses is not due, ~~if those services~~
8 ~~are billed to the customer and paid for before beginning with the first billing period~~
9 starting on or after the effective date of the county ordinance, special district
10 resolution, or rate increase, regardless of whether the service is furnished or the
11 property or item is leased, rented, or licensed to the customer before or after that
12 date.

13 **SECTION 2477.** 77.77 (1) (b) of the statutes is created to read:

14 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)
15 or the lease, rental, or license of tangible personal property, and property and items
16 specified under s. 77.52 (1) (b) to (d), is not subject to the taxes under this subchapter,
17 and a decrease in the tax rate imposed under this subchapter on those services first
18 applies, beginning with bills rendered on or after the effective date of the repeal or
19 sunset of a county ordinance or special district resolution imposing the tax or other
20 rate decrease, regardless of whether the service is furnished or the property or item
21 is leased, rented, or licensed to the customer before or after that date.

22 **SECTION 2478.** 77.77 (2) of the statutes is repealed.

23 **SECTION 2479.** 77.785 (1) of the statutes is amended to read:

24 77.785 (1) All retailers shall collect and report the taxes under this subchapter
25 on the ~~gross receipts~~ sales price from leases and rentals of property, items and

1 property under s. 77.52 (1) (b) and (c), specified digital goods, and additional digital
2 goods under s. 77.71 (4).

3 **SECTION 2480.** 77.785 (2) of the statutes is amended to read:

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

9 **SECTION 2480c.** 77.81 (5) of the statutes is created to read:

10 77.81 (5) "Nonprofit organization" means a nonprofit corporation, a charitable
11 trust, or other nonprofit association that is described in section 501 (c) (3) of the
12 Internal Revenue Code and is exempt from federal income tax under section 501 (a)
13 of the Internal Revenue Code.

14 **SECTION 2480d.** 77.81 (6) of the statutes is created to read:

15 77.81 (6) "Recreational activities" include hunting, fishing, hiking,
16 sight-seeing, cross-country skiing, horseback riding, and staying in cabins.

17 **SECTION 2480j.** 77.83 (2) (am) of the statutes is created to read:

18 77.83 (2) (am) 1. For land designated as managed forest land under an order
19 that takes effect on or after the effective date of this subdivision ... [revisor inserts
20 date], no person may enter into a lease or other agreement for consideration if the
21 purpose of the lease or agreement is to permit persons to engage in a recreational
22 activity.

23 2. For land designated as managed forest land under an order that took effect
24 before the effective date of this subdivision ... [revisor inserts date], all of the
25 following apply:

1 a. An owner of managed forest land may enter into a lease or other agreement
2 for consideration that permits persons to engage in a recreational activity if the lease
3 or agreement terminates before the January 1 immediately following the effective
4 date of this subdivision [revisor inserts date].

5 b. A lease or other agreement for consideration that permits persons to engage
6 in a recreational activity and that is in effect on the effective date of this subdivision
7 [revisor inserts date] shall be void beginning on the January 1 immediately
8 following the effective date of this subdivision [revisor inserts date].

9 3. Subdivisions 1. and 2. do not apply to any lease or other agreement if the
10 consideration involved solely consists of reasonable membership fees charged by a
11 nonprofit organization and the lease or agreement is approved by the department.

12 **SECTION 2480p.** 77.83 (4) of the statutes is renumbered 77.83 (4) (a).

13 **SECTION 2480r.** 77.83 (4) (b) of the statutes is created to read:

14 77.83 (4) (b) Any person who fails to comply with sub. (2) (am) shall forfeit an
15 amount equal to the total amount of consideration received by the person as a result
16 of violating sub. (2) (am) or \$500, whichever is greater.

17 **SECTION 2481.** 77.89 (2) (b) of the statutes is amended to read:

18 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
19 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25 and 74.30.
20 The county treasurer shall, by June 30 of each year, pay all amounts received under
21 this paragraph to the department. All amounts received by the department shall be
22 credited to the conservation fund and shall be reserved for land acquisition and,
23 resource management activities, and grants under s. 77.895.

24 **SECTION 2482.** 77.895 of the statutes is created to read:

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

2 **DEFINITIONS.** In this section:

3 (a) "Board" means the managed forest land board.

4 (b) "Land" means land in fee simple, conservation easements, and other
5 easements in land.

6 (c) "Local governmental unit" means a city, village, town, or county.

7 (d) "Nonprofit conservation organization" has the meaning given in s. 23.0955
8 (1).

9 **(2) PROGRAM.** The department shall establish a program to award grants to
10 nonprofit conservation organizations, to local governmental units, and to itself to
11 acquire land to be used for hunting, fishing, hiking, sightseeing, and cross-country
12 skiing. The board shall administer the program and award the grants under the
13 program.

14 **(3) REQUIREMENTS.** The department, in consultation with the board, shall
15 promulgate rules establishing requirements for awarding grants under this section.
16 The rules promulgated under this subsection shall include all of the following:

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

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

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

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

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

6 (fm) A requirement that no more than 10 percent of grant funding available
7 under this section may be used to acquire parcels of land that are less than 10 acres
8 in size.

9 (gm) A requirement that land acquired with a grant under this section be open
10 to hunting, fishing, and trapping during all applicable hunting, fishing, and trapping
11 seasons.

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 SECTION 2483. 77.92 (4) of the statutes is amended to read:

16 77.92 (4) "Net business income," with respect to a partnership, means taxable
17 income as calculated under section 703 of the Internal Revenue Code; plus the items
18 of income and gain under section 702 of the Internal Revenue Code, including taxable
19 state and municipal bond interest and excluding nontaxable interest income or
20 dividend income from federal government obligations; minus the items of loss and
21 deduction under section 702 of the Internal Revenue Code, except items that are not
22 deductible under s. 71.21; plus guaranteed payments to partners under section 707
23 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
24 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3p), (3t), (3w), (5b), (5e),
25 (5f), (5g), and (5h), (5i), (5j), and (5k); and plus or minus, as appropriate, transitional

1 adjustments, depreciation differences, and basis differences under s. 71.05 (13), (15),
2 (16), (17), and (19); but excluding income, gain, loss, and deductions from farming.
3 “Net business income,” with respect to a natural person, estate, or trust, means profit
4 from a trade or business for federal income tax purposes and includes net income
5 derived as an employee as defined in section 3121 (d) (3) of the Internal Revenue
6 Code.

7 **SECTION 2484.** 77.98 of the statutes is amended to read:

8 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
9 impose a tax on the retail sale, except sales for resale, within the district’s
10 jurisdiction under s. 229.43 of products that are subject to a tax under s. 77.54 (20)
11 (e) 1. to 3. and not candy, as defined in s. 77.51 (1fm), prepared food, as defined in s.
12 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
13 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) or (20) (e) 5., (20n) (b) and (c),
14 and (20r).

15 **SECTION 2485.** 77.981 of the statutes is amended to read:

16 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
17 at the rate of 0.25% of the gross receipts sales price, except that the district, by a vote
18 of a majority of the authorized members of its board of directors, may impose the tax
19 at the rate of 0.5% of the gross receipts sales price. A majority of the authorized
20 members of the district’s board may vote that, if the balance in a special debt service
21 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
22 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
23 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
24 by the district and secured by the special debt service reserve fund are outstanding.

25 **SECTION 2486.** 77.982 (2) of the statutes is amended to read:

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

7 **SECTION 2487.** 77.99 of the statutes is amended to read:

8 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
9 impose a tax at the rate of 3% of the gross receipts sales price on the rental, but not
10 for rental and not for rental as a service or repair replacement vehicle, within the
11 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
12 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
13 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
14 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
15 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
16 authorized board of directors may vote to increase the tax rate under this subchapter
17 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in
18 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1
19 following the adoption of the resolution or tax increase.

20 **SECTION 2488.** 77.991 (2) of the statutes is amended to read:

21 77.991 (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), (14g), (15a), and (15b), 77.52 (3), (4), (6), (13), (14) and, (18),
23 and (19), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8),
24 (9), and (12) to ~~(14)~~ (15), and 77.62, as they apply to the taxes under subch. III, apply
25 to the tax under this subchapter. Sections ~~77.72 (1)~~ and ~~(2) (a)~~ and Section 77.73, as

1 they apply it applies to the taxes under subch. V, apply applies to the tax under this
2 subchapter. The renter shall collect the tax under this subchapter from the person
3 to whom the passenger car is rented.

4 **SECTION 2489.** 77.994 (1) (intro.) of the statutes is amended to read:

5 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
6 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
7 impose a tax at a rate of 0.5% of the ~~gross receipts~~ sales price from the sale, license,
8 lease, or rental in the municipality or county of goods or services that are taxable
9 under subch. III made by businesses that are classified in the standard industrial
10 classification manual, 1987 edition, published by the U.S. office of management and
11 budget, under the following industry numbers:

12 **SECTION 2490.** 77.9941 (4) of the statutes is amended to read:

13 77.9941 (4) Sections 77.72 (1), ~~(2) (a) and (3) (a)~~, 77.73, 77.74, 77.75, 77.76 (1),
14 (2), and (4), 77.77 (1) and (2), 77.785 (1), and 77.79, as they apply to the taxes under
15 subch. V, apply to the tax under this subchapter.

16 **SECTION 2491.** 77.995 (2) of the statutes is repealed and recreated to read:

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

25 **SECTION 2492.** 77.9951 (2) of the statutes is amended to read:

1 77.9951 (2) Sections 77.51 (4)(a), (b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),
2 (14) (a) to (f), (j) and (k), (14g), (15a), and (15b), 77.52 (3), (4), (6), (13), (14) and, (18),
3 and (19), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8),
4 (9), and (12) to (14) (15), and 77.62, as they apply to the taxes under subch. III, apply
5 to the fee under this subchapter. The renter shall collect the fee under this
6 subchapter from the person to whom the vehicle is rented.

7 **SECTION 2493.** 77.996 (6) of the statutes is amended to read:

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

13 **SECTION 2494.** 77.9961 (1m) of the statutes is amended to read:

14 77.9961 (1m) Every person operating a dry cleaning facility shall pay to the
15 department a fee for each dry cleaning facility that the person operates. The fee shall
16 be paid in installments, as provided in sub. (2), and each installment is equal to ~~1.8%~~
17 2.8 percent of the gross receipts from the previous 3 months from dry cleaning
18 apparel and household fabrics, but not from formal wear the facility rents to the
19 general public.

20 **SECTION 2495.** 77.9972 (2) of the statutes is amended to read:

21 77.9972 (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), (14g), (15a), and (15b), 77.52 (3), (4), (6), (13), (14), and (18),
23 and (19), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8),
24 (9), and (12) to (14) (15), and 77.62, as they apply to the taxes under subch. III, apply
25 to the fee under this subchapter. Sections 77.72 (1) and (2) (a) and Section 77.73, as

1 they apply it applies to the taxes under subch. V, apply applies to the fee under this
2 subchapter. The renter shall collect the fee under this subchapter from the person
3 to whom the passenger car is rented.

4 SECTION 2496. Subchapter XIV of chapter 77 [precedes 77.998] of the statutes
5 is created to read:

6 CHAPTER 77

7 SUBCHAPTER XIV

8 OIL COMPANY ASSESSMENT

9 **77.998 Definitions.** In this subchapter:

10 (1) "Biodiesel fuel" means biodiesel fuel, as defined in s. 168.14 (2m) (a), that
11 is not blended with any petroleum product.

12 (2) "Department" means the department of revenue.

13 (3) "Motor vehicle fuel" has the meaning given in s. 78.005 (13).

14 (4) "Related party" means a person whose relationship with the supplier is
15 described under section 267 (b) of the Internal Revenue Code.

16 (5) "Supplier" has the meaning given in s. 78.005 (14).

17 (6) "Terminal operator" has the meaning given in s. 78.005 (16).

18 **77.9981 Imposition.** (1) For the privilege of doing business in this state, there
19 is imposed an assessment on each supplier at the rate of 2.5 percent of the supplier's
20 gross receipts in each calendar quarter that are derived from the first sale in this
21 state of motor vehicle fuel received by the supplier for sale in this state, for sale for
22 export to this state, or for export to this state.

23 (2) Any person, including a terminal operator, who is not a licensee under s.
24 78.09 and who either used any motor vehicle fuel in this state or has possession of
25 any motor vehicle fuel, other than that contained in a motor vehicle's fuel tank, for

1 which the assessment under this subchapter has not been paid or for which no
2 supplier has incurred liability for paying the assessment, shall file a report, in the
3 manner described by the department, and pay the assessment based on the purchase
4 price of the motor vehicle fuel.

5 **77.9982 Administration.** (1) The department shall administer the
6 assessment under this subchapter and may take any action, conduct any proceeding,
7 and impose interest and penalties.

8 (2) The assessments imposed under this subchapter for each calendar quarter
9 are due and payable on the last day of the month next succeeding the calendar
10 quarter for which the assessments are imposed, as provided by the department by
11 rule.

12 (3) For purposes of determining the amount of the assessment imposed under
13 this subchapter, income derived from the first sale in this state of biodiesel fuel or
14 of ethanol blended with gasoline to create gasoline consisting of at least 85 percent
15 ethanol is not included in the supplier's gross receipts. For purposes of determining
16 the amount of the assessment imposed under this subchapter, with regard to a
17 transfer of motor vehicle fuel from a supplier to a related party, the point of first sale
18 in this state is the date of such transfer, and the gross receipts are calculated on a
19 monthly basis using an index determined by rule by the department. For purposes
20 of this subchapter, there is only one point of first sale in this state with regard to the
21 sale of the same motor vehicle fuel.

22 (4) No supplier who is subject to the assessment imposed under this subchapter
23 shall take any action to increase or influence the selling price of motor vehicle fuel
24 in order to recover the amount of the assessment. A supplier who takes any action
25 to increase or influence the selling price of motor vehicle fuel to recover the amount

1 of the assessment is subject to a penalty equal to the amount of the gain the supplier
2 received from any increase in the selling price that is implemented in order to recover
3 the assessment amount or imprisonment of not more than 6 months, or both.

4 (5) At the secretary of revenue's request, the attorney general may represent
5 this state, or assist a district attorney, in prosecuting any case arising under this
6 subchapter.

7 (6) In addition to any other audits the department conducts to administer and
8 enforce this subchapter, the department may audit any supplier who is subject to the
9 assessment imposed under this subchapter to determine whether the supplier has
10 taken any action to increase or influence the selling price of motor vehicle fuel in
11 order to recover the amount of the assessment. Annually, the department shall
12 submit a report to the governor and the legislature, as provided under s. 13.172 (2),
13 that contains information on all audits conducted under this subsection in the
14 previous year.

15 (7) (a) Sections 71.74 (1) to (3), (5), (7), and (9) to (15), 71.75 (1), (2), (6), (7), and
16 (9), 71.77 (1) and (4) to (8), 71.78 (1) to (4) and (5) to (8), 71.80 (1) (a) and (b), (4) to
17 (6), (8) to (12), (14), (17), and (18), 71.82 (1) and (2) (a) and (b), 71.83 (1) (a) 1. and 2.
18 and (b) 1., 2., and 6., (2) (a) 1. to 3. and (b) 1. to 3., and (3), 71.87, 71.88, 71.89, 71.90,
19 71.91 (1) (a), (2), (3), and (4) to (7), 71.92, and 71.93 as they apply to the taxes under
20 ch. 71 apply to the assessment under this subchapter.

21 (b) Section 78.01 (2) (a) and (b), and (2m) (a) and (b), as it applies to the tax
22 imposed under s. 78.01 (1), applies to the assessment imposed under this subchapter.

23 (8) The department shall deposit all revenue collected under this subchapter
24 into the transportation fund.

25 SECTION 2498. 79.01 (2d) of the statutes is amended to read:

1 79.01 (2d) There is established an account in the general fund entitled the
2 “County and Municipal Aid Account.”

3 **SECTION 2499.** 79.01 (5) of the statutes is created to read:

4 79.01 (5) There is established an account in the general fund entitled the
5 “County Levy Restraint Payment Account.” There shall be appropriated to that
6 account \$15,000,000 in 2009 and in each year thereafter.

7 **SECTION 2501.** 79.01 (6) of the statutes is created to read:

8 79.01 (6) There is established an account in the general fund entitled the
9 “County Levy Restraint Bonus Payment Account.” There shall be appropriated to
10 that account \$10,000,000 in 2009 and in each year thereafter.

11 **SECTION 2503.** 79.015 of the statutes is amended to read:

12 **79.015 Statement of estimated payments.** The department of revenue, on
13 or before September 15 of each year, shall provide to each municipality and county
14 a statement of estimated payments to be made in the next calendar year to the
15 municipality or county under ss. 79.03, 79.035, 79.04, 79.05, 79.052, 79.058, and
16 79.06.

17 **SECTION 2504.** 79.02 (2) (b) of the statutes is amended to read:

18 79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall
19 equal 15% of the municipality’s or county’s estimated payments under ss. 79.03,
20 79.035, 79.04, 79.058, and 79.06 and 100% of the municipality’s or county’s estimated
21 payments under s. ss. 79.05 and 79.052.

22 **SECTION 2505.** 79.035 (1) of the statutes is amended to read:

23 79.035 (1) In 2004 and subsequent years, each county and municipality shall
24 receive a payment ~~from the county and municipal aid account~~ in an amount
25 determined under sub. (2).

1 **SECTION 2506.** 79.043 (5) of the statutes is amended to read:

2 79.043 (5) Except as provided under s. 79.02 (3) (e), for the ~~distribution~~
3 distributions beginning in 2005 and subsequent years ending in 2007, each county
4 and municipality shall receive a payment under this section and s. 79.035 that is
5 equal to the amount of the payment determined for the county or municipality under
6 this section and s. 79.035 in 2004.

7 **SECTION 2507.** 79.043 (6) of the statutes is created to read:

8 79.043 (6) (a) Except as provided under s. 79.02 (3) (e), in 2008, the total
9 amount to be distributed to counties and municipalities under this section and s.
10 79.035 is the total amount distributed to counties and municipalities under this
11 section and s. 79.035 in 2007, plus \$15,000,000. For purposes of this paragraph, each
12 county and municipality shall receive an increased payment under this section and
13 s. 79.035 so that the payment to each county and municipality is proportionate to its
14 share of all payments under this section and s. 79.035 in 2007.

15 (b) Except as provided under s. 79.02 (3) (e), in 2009 and subsequent years, each
16 county and municipality shall receive a payment under this section and s. 79.035
17 that is equal to the amount of the payment determined for the county or municipality
18 under this section and s. 79.035 in 2008.

19 **SECTION 2510.** 79.052 of the statutes is created to read:

20 **79.052 County levy restraint program. (1) DEFINITIONS.** In this section:

21 (a) “County tax levy” means the sum for all municipalities in the county of the
22 amounts reported as total county taxes levied on the statement of taxes filed with the
23 department of revenue under s. 73.10, not including any taxes levied under s.
24 115.817 (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 2009, 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 2009, 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 **SECTION 2511.** 79.10 (1m) (b) of the statutes is amended to read:

11 79.10 (1m) (b) Counties and municipalities shall submit to the department of
12 revenue all data related to the lottery and gaming credit and the first dollar credit
13 as requested by the department of revenue.

14 **SECTION 2512.** 79.10 (2) of the statutes is renumbered 79.10 (2) (a) and
15 amended to read:

16 79.10 (2) (a) NOTICE TO MUNICIPALITIES. On or before December 1 of the year
17 preceding the distribution under sub. (7m) (a), the department of revenue shall
18 notify the clerk of each town, village and city of the estimated fair market value, as
19 determined under sub. (11) (c), to be used to calculate the lottery and gaming credit
20 under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) on the
21 following 4th Monday in July. The anticipated receipt of such distribution shall not
22 be taken into consideration in determining the tax rate of the municipality but shall
23 be applied as tax credits.

24 **SECTION 2513.** 79.10 (2) (b) of the statutes is created to read:

1 79.10 (2) (b) On or before December 1 of the year preceding the distribution
2 under sub. (7m) (c), the department of revenue shall notify the clerk of each town,
3 village, and city of the estimated fair market value, as determined under sub. (11)
4 (d), used to calculate the first dollar credit under sub. (5m) and of the amount to be
5 distributed to it under sub. (7m) (c) on the following 4th Monday in July. The
6 anticipated receipt of such distribution shall not be taken into consideration in
7 determining the tax rate of the municipality but shall be applied as tax credits.

8 **SECTION 2514.** 79.10 (4) of the statutes is amended to read:

9 79.10 (4) SCHOOL LEVY TAX CREDIT. The Except as provided in sub. (5m), the
10 amount appropriated under s. 20.835 (3) (b) shall be distributed to municipalities in
11 proportion to their share of the sum of average school tax levies for all municipalities.

12 **SECTION 2515.** 79.10 (5) of the statutes is amended to read:

13 79.10 (5) LOTTERY AND GAMING CREDIT. Each municipality shall receive, from the
14 appropriation under s. 20.835 (3) (q), an amount determined by multiplying the
15 school tax rate by the estimated fair market value, not exceeding the value
16 determined under sub. (11) (c), of every principal dwelling that is located in the
17 municipality and for which a claim for the credit under sub. (9) (bm) is made by the
18 owner of the principal dwelling.

19 **SECTION 2516.** 79.10 (5m) of the statutes is created to read:

20 79.10 (5m) FIRST DOLLAR CREDIT. Each municipality shall receive, from the
21 appropriation under s. 20.835 (3) (b), an amount determined by multiplying the
22 school tax rate by the estimated fair market value, not exceeding the value
23 determined under sub. (11) (d), of every parcel of real property with improvements
24 that is located in the municipality.

25 **SECTION 2517.** 79.10 (6m) (a) of the statutes is amended to read:

1 79.10 (6m) (a) Except as provided in pars. (b) and (c), if the department of
2 administration or the department of revenue determines by October 1 of the year of
3 any distribution under subs. (4) and, (5), and (5m) that there was an overpayment
4 or underpayment made in that year's distribution by the department of
5 administration to municipalities, as determined under subs. (4) and, (5), and (5m),
6 because of an error by the department of administration, the department of revenue
7 or any municipality, the overpayment or underpayment shall be corrected as
8 provided in this paragraph. Any overpayment shall be corrected by reducing the
9 subsequent year's distribution, as determined under subs. (4) and, (5), and (5m), by
10 an amount equal to the amount of the overpayment. Any underpayment shall be
11 corrected by increasing the subsequent year's distribution, as determined under
12 subs. (4) and, (5), and (5m), by an amount equal to the amount of the underpayment.
13 Corrections shall be made in the distributions to all municipalities affected by the
14 error. Corrections shall be without interest.

15 **SECTION 2518.** 79.10 (7m) (c) of the statutes is created to read:

16 79.10 (7m) (c) *First dollar credit.* 1. The amount determined under sub. (5m)
17 shall be distributed from the appropriation under s. 20.835 (3) (b) by the department
18 of administration on the 4th Monday in July.

19 2. The town, village, or city treasurer shall settle for the amounts distributed
20 on the 4th Monday in July under this paragraph with the appropriate county
21 treasurer not later than August 15. Failure to settle timely under this subdivision
22 subjects the town, village, or city treasurer to the penalties under s. 74.31. On or
23 before August 20, the county treasurer shall settle with each taxing jurisdiction,
24 including towns, villages, and cities except 1st class cities, in the county.

25 **SECTION 2519.** 79.10 (9) (bn) of the statutes is created to read:

1 79.10 (9) (bn) *First dollar credit.* Except as provided in ss. 79.175 and 79.18,
2 and subject to s. 79.15, the first dollar credit shall be allocated to every parcel of real
3 estate on which improvements are located in an amount determined by multiplying
4 the estimated fair market value of the property, not exceeding the value determined
5 under sub. (11) (d), by the school tax rate.

6 **SECTION 2520.** 79.10 (9) (c) 3. of the statutes is created to read:

7 79.10 (9) (c) 3. The credit under par. (bn) shall reduce the property taxes
8 otherwise payable.

9 **SECTION 2521.** 79.10 (11) (d) of the statutes is created to read:

10 79.10 (11) (d) Before December 1, the department of revenue shall calculate,
11 to the nearest \$100, the estimated fair market value necessary to distribute the total
12 amount available for distribution under s. 79.15.

13 **SECTION 2522.** 79.14 of the statutes is amended to read:

14 **79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b), for
15 the payments under s. 79.10 (4), is \$319,305,000 in 1994, 1995, and 1996;
16 \$469,305,000 beginning in 1997 and ending in 2006; and \$593,050,000 in each year
17 thereafter.

18 **SECTION 2523.** 79.15 of the statutes is created to read:

19 **79.15 Improvements credit.** Beginning in 2009, the total amount paid each
20 year to municipalities from the appropriation account under s. 20.835 (3) (b) for the
21 payments under s. 79.10 (5m) is \$100,000,000.

22 **SECTION 2525.** 84.014 (5m) (a) of the statutes is renumbered 84.014 (5m) (am).

23 **SECTION 2526.** 84.014 (5m) (ag) of the statutes is created to read:

24 84.014 (5m) (ag) In this subsection:

1 1. "I 94 north-south corridor" means the Mitchell interchange of I 43, I 94, and
2 I 894 in Milwaukee County, I 94 from the Illinois-Wisconsin state line in Kenosha
3 County proceeding northerly through the Mitchell interchange to Howard Avenue
4 in Milwaukee County, I 43/894 from the Mitchell interchange proceeding westerly
5 to 35th Street in Milwaukee County, the STH 119 Airport Spur Parkway between I
6 94 and General Mitchell International Airport in Milwaukee County, and all
7 freeways, roadways, shoulders, interchange ramps, frontage roads, and collector
8 road systems adjacent or related to these routes or interchanges.

9 2. "Zoo interchange" means all freeways, including related interchange ramps,
10 roadways, and shoulders, and all adjacent frontage roads and collector road systems,
11 encompassing I 94, I 894, and USH 45 in Milwaukee County within the area
12 bordered by I 894/USH 45 at the Union Pacific railroad underpass near Burnham
13 Street in Milwaukee County to the south, I 94 at 76th Street to the east, I 94 at 116th
14 Street to the west, and USH 45 at Center Street to the north.

15 **SECTION 2527.** 84.014 (5m) (b) 1. of the statutes is repealed.

16 **SECTION 2528.** 84.014 (5m) (b) 2. and 3. of the statutes are created to read:

17 84.014 (5m) (b) 2. Reconstruction of the Zoo interchange.

18 3. Reconstruction of the I 94 north-south corridor.

19 **SECTION 2528m.** 84.02 (15) of the statutes is created to read:

20 84.02 (15) USH 51 RECONSTRUCTION PROJECT IN DANE COUNTY. The department
21 shall commence, in the 2007-08 fiscal year, the preparation of an environmental
22 impact statement or environmental assessment, as applicable, for the USH 51 north
23 segment reconstruction project in Dane County, which includes expanding USH 51
24 to a 4-lane divided highway from the intersection of USH 51 and Reardon Road to
25 just north of the intersection of USH 51 and CTH "V"/Grinde Road in the village of

1 DeForest. The department shall commence construction of this project no later than
2 December 31, 2012.

3 **SECTION 2532.** 84.09 (1) of the statutes is amended to read:

4 84.09 (1) The department may acquire by gift, devise, purchase or
5 condemnation any lands for establishing, laying out, widening, enlarging,
6 extending, constructing, reconstructing, improving and maintaining highways and
7 other transportation related facilities, or interests in lands in and about and along
8 and leading to any or all of the same; and after establishment, layout and completion
9 of such improvements, the department may convey such lands thus acquired and not
10 necessary for such improvements, with reservations concerning the future use and
11 occupation of such lands so as to protect such public works and improvements and
12 their environs and to preserve the view, appearance, light, air and usefulness of such
13 public works. Whenever the department deems it necessary to acquire any such
14 lands or interests therein for any transportation related purpose, it shall so order and
15 in such order or on a map or plat show the old and new locations and the lands and
16 interests required, and shall file a copy of the order and map with the county clerk
17 and county highway committee of each county in which such lands or interests are
18 required or, in lieu of filing a copy of the order and map, may file or record a plat in
19 accordance with s. 84.095. For the purposes of this section the department may
20 acquire private or public lands or interests in such lands. When so provided in the
21 department's order, such land shall be acquired in fee simple. Unless it elects to
22 proceed under sub. (3), the department shall endeavor to obtain easements or title
23 in fee simple by conveyance of the lands or interests required at a price, including
24 any damages, deemed reasonable by the department. The instrument of conveyance
25 shall name the state as grantee and shall be recorded in the office of the register of

1 deeds. The purchase or acquisition of lands or interests therein under this section
2 is excepted and exempt from s. 20.914 (1). The department may purchase or accept
3 donations of remnants of tracts or parcels of land existing at the time or after it has
4 acquired portions of such tracts or parcels by purchase or condemnation for
5 transportation purposes where in the judgment of the department such action would
6 assist in making whole the landowner, a part of whose lands have been taken for
7 transportation purposes and would serve to minimize the overall costs of such taking
8 by the public. This subsection does not apply to lands that are sold under s. 16.848.

9 **SECTION 2532m.** 84.1023 of the statutes is created to read:

10 **84.1023 Donald J. Schneider Highway.** The department shall designate
11 and mark the route of USH 8 between USH 53 and the city of Turtle Lake in Barron
12 County as the "Donald J. Schneider Highway" in recognition of former Wisconsin
13 Senate Chief Clerk Donald J. Schneider for his many years of service to the senate
14 and the people of Wisconsin.

15 **SECTION 2533.** 84.185 (1) (ce) of the statutes is amended to read:

16 84.185 (1) (ce) "Job" has the meaning specified in s. 560.60 (10) 560.17 (1) (bm).

17 **SECTION 2534.** 84.185 (1) (cm) of the statutes is amended to read:

18 84.185 (1) (cm) "Political subdivision" has the meaning specified in s. 560.60
19 (13) means a county, city, town, or village.

20 **SECTION 2535.** 84.28 (1) of the statutes is amended to read:

21 84.28 (1) Moneys from the appropriation under s. 20.370 (7) (me) (mr) may be
22 expended for the renovation, marking and maintenance of a town or county highway
23 located within the boundaries of any state park, state forest or other property under
24 the jurisdiction of the department of natural resources. Moneys from the
25 appropriation under s. 20.370 (7) (me) (mr) may be expended for the renovation,

1 marking and maintenance of a town or county highway located in the lower Lower
2 Wisconsin state riverway State Riverway as defined in s. 30.40 (15). Outside the
3 lower Lower Wisconsin state riverway State Riverway as defined in s. 30.40 (15), or
4 outside the boundaries of these parks, forests or property, moneys from the
5 appropriation under s. 20.370 (7) ~~(me)~~ (mr) may be expended for the renovation,
6 marking and maintenance of roads which the department of natural resources
7 certifies are utilized by a substantial number of visitors to state parks, state forests
8 or other property under the jurisdiction of the department of natural resources. The
9 department of natural resources shall authorize expenditures under this subsection.
10 The department of natural resources shall rank projects eligible for assistance under
11 a priority system and funding may be restricted to those projects with highest
12 priority.

13 **SECTION 2536.** 84.555 (1m) (a) of the statutes is amended to read:

14 84.555 (1m) (a) Notwithstanding sub. (1) and ss. 84.51 and 84.59, the proceeds
15 of general obligation bonds issued under s. 20.866 (2) (uum) are allocated for
16 expenditure obligations under s. 84.95 and s. 84.014 and the proceeds of general
17 obligation bonds issued under s. 20.866 (2) (uup) may be used to fund expenditure
18 obligations for the Marquette interchange reconstruction project under s. 84.014 and
19 for the reconstruction of the I 94 north-south corridor, as defined in s. 84.014 (5m)
20 (ag) 1.

21 **SECTION 2537.** 84.59 (2) (b) of the statutes is amended to read:

22 84.59 (2) (b) The department may, under s. 18.562, deposit in a separate and
23 distinct special fund outside the state treasury, in an account maintained by a
24 trustee, revenues derived under ss. 341.09 (2) (d), (2m) (a) 1., (4), and (7), 341.14 (2),
25 (2m), (6) (d), (6m) (a), (6r) (b) 2., (6w), and (8), 341.145 (3), 341.16 (1) (a) and (b), (2),

1 and (2m), 341.17 (8), 341.19 (1) (a), 341.25, 341.255 (1), (2) (a), (b), and (c), (4), and
2 (5), 341.26 (1), (2), (2m) (am) and (b), (3), (3m), (4), (5), and (7), 341.264 (1), 341.265
3 (1), 341.266 (2) (b) and (3), 341.268 (2) (b) and (3), 341.30 (3), 341.305 (3), 341.308 (3),
4 341.36 (1) and (1m), 341.51 (2), and 342.14, except s. 342.14 (1r), and from any
5 payments received with respect to agreements or ancillary arrangements entered
6 into under s. 18.55 (6) with respect to revenue obligations issued under this section.

7 The revenues deposited are the trustee's revenues in accordance with the agreement
8 between this state and the trustee or in accordance with the resolution pledging the
9 revenues to the repayment of revenue obligations issued under this section. Revenue
10 obligations issued for the purposes specified in sub. (1) and for the repayment of
11 which revenues are deposited under this paragraph are special fund obligations, as
12 defined in s. 18.52 (7), issued for special fund programs, as defined in s. 18.52 (8).

13 **SECTION 2538.** 84.59 (6) of the statutes is amended to read:

14 84.59 (6) The building commission may contract revenue obligations when it
15 reasonably appears to the building commission that all obligations incurred under
16 this section can be fully paid from moneys received or anticipated and pledged to be
17 received on a timely basis. Except as provided in this subsection, the principal
18 amount of revenue obligations issued under this section may not exceed
19 ~~\$2,324,377,900~~ \$2,708,341,000, excluding any obligations that have been defeased
20 under a cash optimization program administered by the building commission, to be
21 used for transportation facilities under s. 84.01 (28) and major highway projects for
22 the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal
23 amount, the building commission may contract revenue obligations under this
24 section as the building commission determines is desirable to refund outstanding
25 revenue obligations contracted under this section, to make payments under

1 agreements or ancillary arrangements entered into under s. 18.55 (6) with respect
2 to revenue obligations issued under this section, and to pay expenses associated with
3 revenue obligations contracted under this section.

4 **SECTION 2541.** 85.029 of the statutes is created to read:

5 **85.029 Safe routes to school program.** (1) In this section:

6 (a) “Local governmental unit” has the meaning given in s. 59.72 (1) (c).

7 (b) “Political subdivision” has the meaning given in s. 85.026 (1) (a).

8 (c) “State agency” has the meaning given in s. 20.001 (1).

9 (d) “Indian tribe” has the meaning given in s. 139.30 (5).

10 (2) The department may administer a safe routes to school program to award
11 grants of assistance as provided in subs. (3) and (4). The department may award to
12 the same recipient grants under both subs. (3) and (4).

13 (3) The department may award grants under this section to any political
14 subdivision or state agency for infrastructure-related projects, as described in P.L.
15 109-59, section 1404 (f) (1).

16 (4) The department may award grants under this section to any state agency,
17 county, local governmental unit, Indian tribe, or private nonprofit organization for
18 noninfrastructure-related activities, as described in P.L. 109-59, section 1404 (f) (2).

19 (5) If the department establishes a program under this section, the program
20 shall be consistent with P.L. 109-59, section 1404, and any regulation adopted under
21 P.L. 109-59, section 1404.

22 (6) The department shall award any grant under this section from the
23 appropriations under s. 20.395 (2) (qv) and (qx).

24 **SECTION 2542.** 85.037 of the statutes is amended to read:

1 **85.037. Certification of fees collected.** Annually, no later than October 1,
2 the secretary of transportation shall certify to the secretary of administration the
3 amount of fees collected under s. 342.14 (3m) during the previous fiscal year, for the
4 purpose of determining the amounts to be transferred under s. 20.855 (4) (f) (rm)
5 during the current fiscal year.

6 **SECTION 2543.** 85.061 (3) (a) 1. of the statutes is amended to read:

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

14 **SECTION 2544.** 85.09 (4i) of the statutes is amended to read:

15 85.09 (4i) DISPOSAL OF RAIL PROPERTY. The department shall sell at public or
16 private sale rail property acquired under sub. (4) when the department determines
17 that the rail property is not necessary for a public purpose and, if real property, the
18 real property is not the subject of a petition under s. 560.9810 (2). Upon receipt of
19 the full purchase price, the department shall, by appropriate deed or other
20 instrument, transfer the rail property to the purchaser. The funds derived from sales
21 under this subsection shall be deposited in the transportation fund, and the expense
22 incurred by the department in connection with the sale shall be paid from the
23 appropriation under s. 20.395 (2) (bq). This subsection does not apply to real
24 property that is sold under s. 16.848.

25 **SECTION 2545.** 85.20 (4m) (a) 6. cm. of the statutes is amended to read:

1 85.20 (4m) (a) 6. cm. ~~For aid payable for calendar years 2004 and 2005, from~~
2 ~~the appropriation under s. 20.395 (1) (ht), the department shall pay \$56,811,800 to~~
3 ~~the eligible applicant that pays the local contribution required under par. (b) 1. for~~
4 ~~an urban mass transit system that has annual operating expenses in excess of~~
5 ~~\$80,000,000. From the appropriation under s. 20.395 (1) (ht), the department shall~~
6 ~~pay \$57,948,000 for aid payable for calendar year 2006, and \$59,107,000 for aid~~
7 ~~payable for calendar year 2007, \$60,289,100 for aid payable for calendar year 2008,~~
8 ~~and \$61,494,900 for aid payable for calendar year 2009 and thereafter, to the eligible~~
9 ~~applicant that pays the local contribution required under par. (b) 1. for an urban~~
10 ~~mass transit system that has annual operating expenses in excess of \$80,000,000.~~
11 ~~If the eligible applicant that receives aid under this subd. 6. cm. is served by more~~
12 ~~than one urban mass transit system, the eligible applicant may allocate the aid~~
13 ~~between the urban mass transit systems in any manner the eligible applicant~~
14 ~~considers desirable.~~

15 **SECTION 2546.** 85.20 (4m) (a) 6. d. of the statutes is amended to read:

16 85.20 (4m) (a) 6. d. ~~For aid payable for calendar years 2004 and 2005, from the~~
17 ~~appropriation under s. 20.395 (1) (hu), the department shall pay \$15,166,900 to the~~
18 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~
19 ~~urban mass transit system that has annual operating expenses in excess of~~
20 ~~\$20,000,000 but less than \$80,000,000. From the appropriation under s. 20.395 (1)~~
21 ~~(hu), the department shall pay \$15,470,200 for aid payable for calendar year 2006,~~
22 ~~and \$15,779,600 for aid payable for calendar year 2007, \$16,095,200 for aid payable~~
23 ~~for calendar year 2008, and \$16,417,100 for aid payable for calendar year 2009 and~~
24 ~~thereafter, to the eligible applicant that pays the local contribution required under~~
25 ~~par. (b) 1. for an urban mass transit system that has annual operating expenses in~~

1 excess of \$20,000,000 but less than \$80,000,000. If the eligible applicant that
2 receives aid under this subd. 6. d. is served by more than one urban mass transit
3 system, the eligible applicant may allocate the aid between the urban mass transit
4 systems in any manner the eligible applicant considers desirable.

5 **SECTION 2547.** 85.20 (4m) (a) 7. b. of the statutes is amended to read:

6 **85.20 (4m) (a) 7. b.** For the purpose of making allocations under subd. 7. a., the
7 amounts for aids are ~~\$21,757,600 in calendar years 2004 and 2005, \$22,192,800 in~~
8 ~~calendar year 2006, and \$22,636,700 in calendar year 2007, \$23,089,100 in calendar~~
9 ~~year 2008, and \$23,551,200 in calendar year 2009~~ and thereafter. These amounts,
10 to the extent practicable, shall be used to determine the uniform percentage in the
11 particular calendar year.

12 **SECTION 2548.** 85.20 (4m) (a) 8. b. of the statutes is amended to read:

13 **85.20 (4m) (a) 8. b.** For the purpose of making allocations under subd. 8. a., the
14 amounts for aids are ~~\$4,925,100 in calendar years 2004 and 2005, \$5,023,600 in~~
15 ~~calendar year 2006, and \$5,124,100 in calendar year 2007, \$5,225,600 in calendar~~
16 ~~year 2008, and \$5,331,100 in calendar year 2009~~ and thereafter. These amounts, to
17 the extent practicable, shall be used to determine the uniform percentage in the
18 particular calendar year.

19 **SECTION 2549.** 85.24 (4) (b) of the statutes is amended to read:

20 **85.24 (4) (b)** Paragraph (a) does not prohibit the disclosure of the information
21 to the extent necessary to administer the ride-sharing program nor, if requested
22 under s. 49.22 (2m), does it prohibit disclosure of the name or address of a person or
23 of his or her employer to the department of workforce development children and
24 families or a county child support agency under s. 59.53 (5).

25 **SECTION 2550.** 85.24 (4) (c) of the statutes is amended to read:

1 85.24 (4)(c) Any person who willfully discloses or who, under false pretenses,
2 willfully requests or obtains information in violation of par. (a) may be required to
3 forfeit not more than \$500 for each violation. This paragraph does not apply to
4 information disclosed, requested or obtained to the extent necessary to administer
5 the ride-sharing program or, if requested under s. 49.22 (2m), to the department of
6 workforce development children and families or a county child support agency under
7 s. 59.53 (5).

8 **SECTION 2550m.** 85.515 of the statutes is created to read:

9 **85.515 Federal REAL ID Act implementation date.** (1) If the secretary
10 determines, prior to May 11, 2008, that the department will be ready to complete full
11 implementation of the provisions of the federal REAL ID Act, as incorporated into
12 2007 Wisconsin Act (this act), by May 11, 2008, the secretary shall, prior to May
13 11, 2008, send a notice to the legislative reference bureau for publication in the
14 Wisconsin Administrative Register that states that the provisions of 2007 Wisconsin
15 Act (this act) related to implementation of the federal REAL ID Act will become
16 effective on May 11, 2008.

17 (2) If the secretary determines that the department will not be ready to
18 complete full implementation of the provisions of the federal REAL ID Act, as
19 incorporated into 2007 Wisconsin Act (this act), by May 11, 2008, the secretary
20 shall do all of the following:

21 (a) As soon as the secretary determines that the department will not be ready
22 to complete full implementation of the provisions of the federal REAL ID Act, as
23 incorporated into 2007 Wisconsin Act (this act), by May 11, 2008, send a notice to
24 the legislative reference bureau for publication in the Wisconsin Administrative
25 Register that states that the department will not be ready to complete full