

GMM JLD

1 66.0137 (4) SELF-INSURED HEALTH PLANS. If a city, including a 1st class city, or
 2 a village provides health care benefits under its home rule power, or if a town
 3 provides health care benefits, to its officers and employees on a self-insured basis,
 4 the self-insured plan shall comply with ss. 49.493 (3) (d), 631.89, 631.90, 631.93 (2),
 5 632.746 (10) (a) 2. and (b) 2., 632.747 (3), 632.85, 632.853, 632.855, 632.87 (4), (5),
 6 and (6), 632.895 (9) to (14) (15), 632.896, and 767.513 (4).”

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7 *b0729/2.2* 357. Page 841, line 7: after that line insert:

8 *b0729/2.2* “SECTION 1918g. 69.22 (1) (a) of the statutes is amended to read:

9 69.22 (1) (a) Except as provided under par. (c), \$7 \$20 for issuing one certified
 10 copy of a vital record and \$3 for any additional certified copy of the same vital record
 11 issued at the same time.

12 *b0729/2.2* SECTION 1918h. 69.22 (1) (a) of the statutes, as affected by 2007
 13 Wisconsin Act (this act), is amended to read:

14 69.22 (1) (a) Except as provided under par. (c), \$20 \$7 for issuing one certified
 15 copy of a vital record and \$3 for any additional certified copy of the same vital record
 16 issued at the same time.

17 *b0729/2.2* SECTION 1918i. 69.22 (1) (b) of the statutes is amended to read:

18 69.22 (1) (b) Except as provided under par. (c), \$20 for issuing an uncertified
 19 copy of a vital record issued under s. 69.21 (2) (a) or (b), ~~or~~ \$7 for verifying information
 20 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
 21 any additional copy of the same vital record issued at the same time.

22 *b0729/2.2* SECTION 1918j. 69.22 (1) (b) of the statutes, as affected by 2007
 23 Wisconsin Act (this act), is amended to read:

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1 69.22 (1) (b) Except as provided under par. (c), \$20 for issuing an uncertified
2 copy of a vital record issued under s. 69.21 (2) (a) or (b), \$7 or for verifying information
3 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
4 any additional copy of the same vital record issued at the same time.

5 ***b0729/2.2* SECTION 1918k.** 69.22 (1) (c) of the statutes is amended to read:

6 69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth
7 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to
8 the secretary of administration as provided in sub. (1m) and credited to the
9 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
10 certified or uncertified copy of the same birth certificate issued at the same time.

11 ***b0729/2.2* SECTION 1918L.** 69.22 (1) (c) of the statutes, as affected by 2007

12 Wisconsin Act (this act), is amended to read:

13 69.22 (1) (c) ~~Twenty~~ Twelve dollars for issuing an uncertified copy of a birth
14 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to
15 the secretary of administration as provided in sub. (1m) and credited to the
16 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
17 certified or uncertified copy of the same birth certificate issued at the same time.

18 ***b0729/2.2* SECTION 1918m.** 69.22 (1) (d) of the statutes is amended to read:

19 69.22 (1) (d) In addition to other fees under this subchapter, \$10 \$20 for
20 expedited service in issuing a vital record.

21 ***b0729/2.2* SECTION 1918n.** 69.22 (1) (d) of the statutes, as affected by 2007

22 Wisconsin Act (this act), is amended to read:

23 69.22 (1) (d) In addition to other fees under this subchapter, \$20 \$10 for
24 expedited service in issuing a vital record.

25 ***b0729/2.2* SECTION 1918p.** 69.22 (1m) of the statutes is amended to read:

1 69.22 (1m) ~~The~~ Except as provided in sub. (1p), the state registrar and any local
2 registrar acting under this subchapter shall, for each copy of a birth certificate for
3 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,
4 forward to the secretary of administration for deposit in the appropriations under s.
5 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first
6 month following the end of the calendar quarter.

7 ***b0729/2.2* SECTION 1918q.** 69.22 (1m) of the statutes, as affected by 2007
8 Wisconsin Act (this act), is amended to read:

9 69.22 (1m) ~~Except as provided in sub. (1p),~~ The state registrar and any local
10 registrar acting under this subchapter shall, for each copy of a birth certificate for
11 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,
12 forward to the secretary of administration for deposit in the appropriations under s.
13 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first
14 month following the end of the calendar quarter.

15 ***b0729/2.2* SECTION 1918r.** 69.22 (1p) of the statutes is created to read:

16 69.22 (1p) The state registrar and any local registrar acting under this
17 subchapter shall forward to the secretary of administration for deposit in the
18 appropriation account under s. 20.435 (1) (gm) all of the following:

19 (a) For any certified copy of a vital record that is issued before July 1, 2010, for
20 which a fee of \$20 under sub. (1) (a) is charged, \$13.

21 (b) For any uncertified copy of a vital record that is issued before July 1, 2010,
22 for which a fee of \$20 under sub. (1) (b) is charged, \$13.

23 (c) For any copy of a birth certificate that is issued before July 1, 2010, for which
24 a fee of \$20 under sub. (1) (c) is charged, \$8.

25 (d) For expedited service in issuing a vital record before July 1, 2010, \$10.

1 ***b0729/2.2* SECTION 1918s.** 69.22 (1p) of the statutes, as created by 2007
2 Wisconsin Act ... (this act), is repealed.” ✓

3 ***b0828/1.1* 358.** Page 841, line 21: delete the material beginning with that
4 line and ending with page 842, line 18. ✓

5 ***b0828/1.2* 359.** Page 843, line 10: delete the material beginning with that
6 line and ending with page 844, line 14. ✓

7 ***b1206/1.1* 360.** Page 865, line 18: after that line insert: ✓

8 ***b1206/1.1* “SECTION 1947m.** 71.05 (1) (c) 8. of the statutes is created to read:
9 71.05 (1) (c) 8. The Wisconsin Health and Educational Facilities Authority
10 under s. 231.03 (6), on or after the effective date of this subdivision [revisor inserts
11 date], if the proceeds from the bonds or notes that are issued are used by a health
12 facility, as defined in s. 231.01 (5), to fund the acquisition of information technology
13 hardware or software.”

14 ***b1214/1.1* 361.** Page 865, line 21: after “(3g),” insert “(3h).” ✓

15 ***b1184/1.1* 362.** Page 867, line 21: delete “An” and substitute “An Subject
16 to subd. 28. am., an”.

17 ***b1184/1.2* 363.** Page 867, line 22: delete “2007” and substitute “2009”. ✓

18 ***b1184/1.4* 364.** Page 868, line 2: after that line insert: ✓

19 ***b1184/1.4* “SECTION 1953c.** 71.05 (6) (b) 28. am. of the statutes is created to
20 read:

21 71.05 (6) (b) 28. am. Notwithstanding subd. 28. a., for taxable years beginning
22 after December 31, 2008, the department of revenue and the Board of Regents of the
23 University of Wisconsin System shall continue making the calculation described
24 under subd. 28. a. Notwithstanding subd. 28. a., once this calculation exceeds

1 \$6,000, the deduction for tuition expenses and mandatory student fees, as described
2 in subd. 28. (intro.), shall be based on an amount equal to not more than twice the
3 average amount charged by the Board of Regents of the University of Wisconsin
4 System at 4-year institutions for resident undergraduate academic fees for the most
5 recent fall semester, as determined by the Board of Regents by September 1 of that
6 semester, per student for each year to which the claim relates, and the deduction that
7 may be claimed under this subd. 28. am. first applies to taxable years beginning on
8 the January 1 after the calculation of the Board of Regents, that must occur by
9 September 1, exceeds \$6,000.

10 ***b1184/1.4* SECTION 1953d.** 71.05 (6) (b) 28. b. of the statutes is amended to
11 read:

12 71.05 (6) (b) 28. b. From the amount calculated under subd. 28. a. or am., if the
13 claimant is single or married and filing as head of household and his or her federal
14 adjusted gross income is more than \$50,000 but not more than \$60,000, subtract the
15 product of the amount calculated under subd. 28. a. or am. and the value of a fraction,
16 the denominator of which is \$10,000 and the numerator of which is the difference
17 between the claimant's federal adjusted gross income and \$50,000.

18 ***b1184/1.4* SECTION 1953e.** 71.05 (6) (b) 28. c. of the statutes is amended to
19 read:

20 71.05 (6) (b) 28. c. From the amount calculated under subd. 28. a. or am., if the
21 claimant is married and filing jointly and the claimant's and his or her spouse's
22 federal adjusted gross income is more than \$80,000 but not more than \$100,000,
23 subtract the product of the amount calculated under subd. 28. a. or am. and the value
24 of a fraction, the denominator of which is \$20,000 and the numerator of which is the

1 difference between the claimant's and his or her spouse's federal adjusted gross
2 income and \$80,000.

3 ***b1184/1.4* SECTION 1953f.** 71.05 (6) (b) 28. d. of the statutes is amended to
4 read:

5 71.05 (6) (b) 28. d. From the amount calculated under subd. 28. a. or am., if the
6 claimant is married and filing separately and the claimant's federal adjusted gross
7 income is more than \$40,000 but not more than \$50,000, subtract the product of the
8 amount calculated under subd. 28. a. or am. and the value of a fraction, the
9 denominator of which is \$10,000 and the numerator of which is the difference
10 between the claimant's federal adjusted gross income and \$40,000.

11 ***b1184/1.4* SECTION 1953g.** 71.05 (6) (b) 28. e. of the statutes is amended to
12 read:

13 71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident
14 of this state, multiply the amount calculated under subd. 28. a., am., b., c. or d. by
15 a fraction the numerator of which is the individual's wages, salary, tips, unearned
16 income and net earnings from a trade or business that are taxable by this state and
17 the denominator of which is the individual's total wages, salary, tips, unearned
18 income and net earnings from a trade or business. In this subd. 28. e., for married
19 persons filing separately "wages, salary, tips, unearned income and net earnings
20 from a trade or business" means the separate wages, salary, tips, unearned income
21 and net earnings from a trade or business of each spouse, and for married persons
22 filing jointly "wages, salary, tips, unearned income and net earnings from a trade or
23 business" means the total wages, salary, tips, unearned income and net earnings
24 from a trade or business of both spouses.

1 ***b1184/1.4* SECTION 1953h.** 71.05 (6) (b) 28. f. of the statutes is amended to
2 read:

3 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., am., b., c.,
4 d. or e. to the individual's aggregate wages, salary, tips, unearned income and net
5 earnings from a trade or business that are taxable by this state." ✓

6 ***b1184/1.3* 365.** Page 868, line 2: delete "2006." and substitute ✓ "2008, and
7 subject to subd. 28. am.".

8 ***b1209/1.1* 366.** Page 874, line 1: delete "2007" ✓ and substitute "2008".

9 ***b1209/1.2* 367.** Page 874, line 2: delete "2009" ✓ and substitute "2010".

10 ***b1209/1.3* 368.** Page 874, line 4: delete "2008" ✓ and substitute "2009".

11 ***b1209/1.4* 369.** Page 874, line 5: delete "2010" ✓ and substitute "2011".

12 ***b1209/1.5* 370.** Page 874, line 7: delete "2009" ✓ and substitute "2010".

13 ***b1209/1.6* 371.** Page 874, line 8: delete "2011" ✓ and substitute "2012".

14 ***b1209/1.7* 372.** Page 874, line 10: delete "2010" ✓ and substitute "2011".

15 ***b0503/4.7* 373.** Page 875, line 2: after that line insert: ✓

16 ***b0503/4.7* "SECTION 1959c.** 71.05 (6) (b) 44. of the statutes is created to read:

17 71.05 (6) (b) 44. For taxable years beginning after December 31, 2006, the
18 amount of any incentive payment received by an individual under s. 23.33 (5r) in the
19 taxable year to which the claim relates."

20 ***b1214/1.2* 374.** Page 876, line 18: after that line insert: ✓

21 ***b1214/1.2* "SECTION 1965h.** 71.07 (3h) of the statutes is created to read:

22 71.07 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this
23 subsection:

1 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

2 2. "Claimant" means a person who is engaged in the business of producing
3 biodiesel fuel in this state and who files a claim under this subsection.

4 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
5 taxable years beginning after December 31, 2009, and before January 1, 2013, for a
6 claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the
7 taxable year, a claimant may claim as a credit against the tax imposed under s. 71.02,
8 up to the amount of the tax, an amount that is equal to the number of gallons of
9 biodiesel fuel produced by the claimant in this state in the taxable year multiplied
10 by 10 cents.

11 (c) *Limitations.* 1. The maximum amount of the credit that a claimant may
12 claim under this subsection in a taxable year is \$1,000,000.

13 2. Partnerships, limited liability companies, and tax-option corporations may
14 not claim the credit under this subsection, but the eligibility for, and the amount of,
15 the credit are based on their biodiesel fuel production, as described under par. (b).
16 A partnership, limited liability company, or tax-option corporation shall compute
17 the amount of credit that each of its partners, members, or shareholders may claim
18 and shall provide that information to each of them. Partners, members of limited
19 liability companies, and shareholders of tax-option corporations may claim the
20 credit in proportion to their ownership interests.

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

23 *b1037/3.3* **375.** Page 877, line 24: after "subsection" insert "and s. 560.207". ✓

24 *b1037/3.4* **376.** Page 878, line 1: after "71.02" insert "or 71.08". ✓

1 ***b1037/3.5* 377.** Page 878, line 9: after that line insert: ✓

2 “2m. a. The maximum amount of the credits that may be claimed under this
3 subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as
4 allocated under s. 560.207.

5 b. The maximum amount of the credits that may be claimed under this
6 subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal
7 year thereafter, is \$700,000, as allocated under s. 560.207.”

8 ***b1037/3.6* 378.** Page 878, line 23: after “Administration.” insert “1.” ✓

9 ***b1037/3.7* 379.** Page 878, line 23: delete “(e) to” and substitute “(e), (g),
10 and”.

11 ***b1037/3.8* 380.** Page 878, line 24: after that line insert:

12 “2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
13 due under s. 71.02 or 71.08 or no tax is due under s. 71.02 or 71.08, the amount of the
14 claim not used to offset the tax due shall be certified by the department of revenue
15 to the department of administration for payment by check, share draft, or other draft
16 drawn from the appropriation account under s. 20.835 (2) (bn).” ✓

17 ***b1036/1.1* 381.** Page 883, line 25: delete “2008” and substitute “2009.” ✓

18 ***b0853/P6.7* 382.** Page 884, line 1: delete “or 71.08”. ✓

****NOTE: This fixes a technical error related to the computation order of tax credits.

19 ***b0853/P6.8* 383.** Page 885, line 3: delete “or 71.08”. ✓

****NOTE: This fixes a technical error related to the computation order of tax credits.

20 ***b0583/2.1* 384.** Page 886, line 12: delete “2007” and substitute “2008” ✓ ^{2009 =}

21 ***b1025/1.1* 385.** Page 887, line 10: after that line insert:

1 ***b1025/1.1* SECTION 1990s.** 71.07 (6e) (a) 2. a. of the statutes is amended to
2 read:

3 71.07 (6e) (a) 2. a. An individual who had served on active duty in the U.S.
4 armed forces or in forces incorporated as part of the U.S. armed forces; who was a
5 resident of this state at the time of entry into that active service, or who had been a
6 resident of this state for any consecutive 5-year period after entry into that active
7 duty service; and who, while a resident of this state, died while on active duty.

8 ***b1025/1.1* SECTION 1990sc.** 71.07 (6e) (a) 2. b. of the statutes is amended to
9 read:

10 71.07 (6e) (a) 2. b. An individual who had served on active duty under
11 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
12 U.S. armed forces; who was a resident of this state at the time of entry into that active
13 service; ~~who was at least 65 years of age at the time of his or her death or would have~~
14 ~~been 65 years of age at the close of the year in which the death occurred~~ or who had
15 been a resident of this state for any consecutive 5-year period after entry into that
16 active duty service; who was a resident of this state at the time of his or her death;
17 and who had either a service-connected disability rating of 100 percent under 38
18 USC 1114 or 1134 or a 100 percent disability rating based on individual
19 unemployability.

20 ***b1025/1.1* SECTION 1990se.** 71.07 (6e) (a) 2. c. of the statutes is amended to
21 read:

22 71.07 (6e) (a) 2. c. An individual who had served in the national guard or a
23 reserve component of the U.S. armed forces; who was a resident of this state at the
24 time of entry into that service, or who had been a resident of this state for any
25 consecutive 5-year period after entry into that service; and who, while a resident of

1 this state, died in the line of duty while on active or inactive duty for training
2 purposes.

3 ***b1025/1.1* SECTION 1990sg.** 71.07 (6e) (a) 3. (intro.) of the statutes is
4 amended to read:

5 71.07 (6e) (a) 3. (intro.) "Eligible veteran" means an individual ~~who is at least~~
6 ~~65 years of age and~~ who is verified by the department of veterans affairs as meeting
7 all of the following conditions:

8 ***b1025/1.1* SECTION 1990si.** 71.07 (6e) (a) 3. b. of the statutes is amended to
9 read:

10 71.07 (6e) (a) 3. b. Was a resident of this state at the time of entry into that
11 active service or had been a resident of this state for any consecutive 5-year period
12 after entry into that service.

13 ***b1025/1.1* SECTION 1990sk.** 71.07 (6e) (a) 3. d. of the statutes is amended to
14 read:

15 71.07 (6e) (a) 3. d. Has either a service-connected disability rating of 100
16 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on
17 individual unemployability.

18 ***b1025/1.1* SECTION 1990sm.** 71.07 (6e) (a) 3e. of the statutes is created to
19 read:

20 71.07 (6e) (a) 3e. "Individual unemployability" means a condition under which
21 a veteran has a service-connected disability rating of either 60 percent under 38
22 USC 1114 or 1134 or two or more service-connected disability conditions where one
23 condition has at least a 40 percent scheduler rating and the combined scheduler
24 rating for all conditions is at least 70 percent, and has an administrative adjustment
25 added to his or her service-connected disability, due to individual unemployability,

1 such that the federal Department of Veterans Affairs rates the veteran 100 percent
2 disabled.”.

3 *b1037/3.9* **386.** Page 887, line 15: after “(3n),” insert “(3p).” ✓

4 *b0853/P6.9* **387.** Page 887, line 15: delete “(5i), (5j).” ✓

****NOTE: This fixes a technical error related to the computation order of tax
credits.

5 *b1214/1.3* **388.** Page 887, line 21: after that line insert: ✓

6 *b1214/1.3* “SECTION 1991h. 71.10 (4) (cn) of the statutes is created to read:
7 71.10 (4) (cn) Biodiesel fuel production credit under s. 71.07 (3h).”.

8 *b1037/3.10* **389.** Page 887, line 22: delete lines 22 to 24. ✓

9 *b1037/3.11* **390.** Page 888, line 5: after that line insert: ✓

10 *b1037/3.11* “SECTION 1994h. 71.10 (4) (i) of the statutes is amended to read:

11 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
12 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
13 tax relief credit under s. 71.07 (3m), farmers’ drought property tax credit under s.
14 71.07 (2fd), dairy manufacturing facility investment credit under s. 71.07 (3p), film
15 production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses
16 property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w),
17 earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09,
18 and taxes withheld under subch. X.”.

19 *b1214/1.4* **391.** Page 888, line 20: after “(3g),” insert “(3h).” ✓

20 *b1182/1.1* **392.** Page 889, line 1: delete “(2) (b) and” and substitute “(2) (b) ✓

21 and”.

1 ***b1182/1.2* 393.** Page 891, line 10: delete “(2) (b) and”[✓] and substitute “(2) (b)
2 and”.

3 ***b1182/1.3* 394.** Page 894, line 6: delete “(2) (b) and”[✓] and substitute “(2) (b)
4 and”.

5 ***b1182/1.4* 395.** Page 896, line 21: delete “(2) (b) and”[✓] and substitute “(2) (b)
6 and”.

7 ***b1182/1.5* 396.** Page 899, line 9: delete “(2) (b) and” and substitute “(2) (b)”[✓]
8 and”.

9 ***b1182/1.6* 397.** Page 901, line 19: delete “(2) (b) and”[✓].

10 ***b1182/1.7* 398.** Page 903, line 21: delete “(2) (b) and”[✓].

11 ***b1182/1.8* 399.** Page 922, line 2: after that line insert:[✓]

12 ***b1182/1.8* SECTION 2017d.** 71.22 (9a) of the statutes is created to read:

13 71.22 (9a) “Qualified real estate investment trust” means a real estate
14 investment trust, except a real estate investment trust of which more than 50
15 percent of the voting power or value of the beneficial interests or shares are owned
16 or controlled, directly or indirectly, by a single entity that is subject to sections 301
17 to 385 of the Internal Revenue Code, that is not exempt under s. 71.26 (1), and that
18 is not a real estate investment trust or a qualified real estate trust subsidiary under
19 section 856 (i) of the Internal Revenue Code.

20 ***b1182/1.8* SECTION 2017f.** 71.22 (9c) of the statutes is created to read:

21 71.22 (9c) “Real estate investment trust” means a real estate investment trust
22 under section 856 of the Internal Revenue Code.

23 ***b1182/1.8* SECTION 2017g.** 71.22 (9d) of the statutes is created to read:

1 71.22 (9d) "Real estate mortgage investment conduit" means a real estate
2 mortgage investment conduit under section 860D of the Internal Revenue Code.

3 ***b1182/1.8* SECTION 2017h.** 71.22 (9e) of the statutes is created to read:

4 71.22 (9e) "Regulated investment company" means a regulated investment
5 company under section 851 of the Internal Revenue Code." ✓

6 ***b0503/4.8* 400.** Page 923, line 2: ✓ after that line insert:

7 ***b0503/4.8* "SECTION 2021e.** 71.26 (1) (g) of the statutes is created to read:

8 71.26 (1) (g) For taxable years beginning after December 31, 2006, the amount
9 of any incentive payment received by an individual under s. 23.33 (5r) in the taxable
10 year to which the claim relates."

11 ***b1206/1.2* 401.** Page 923, line 2: ✓ after that line insert:

12 ***b1206/1.2* "SECTION 2020h.** 71.26 (1m) (i) of the statutes is created to read:

13 71.26 (1m) (i) Those issued under s. 231.03 (6), on or after the effective date of
14 this paragraph ... [revisor inserts date], if the proceeds from the obligations that are
15 issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition
16 of information technology hardware or software."

17 ***b1214/1.5* 402.** Page 923, line 11: after "(3g)," insert "(3h)." ✓

18 ***b1182/1.9* 403.** Page 923, line 22: delete the material beginning with that

19 line and ending ^{e with} on page 962, line 14, and substitute: ✓

20 ***b1182/1.9* "SECTION 2023d.** 71.26 (2) (b) of the statutes is repealed and
21 recreated to read:

22 71.26 (2) (b) *Regulated investment companies, real estate investment trusts,*
23 *and real estate mortgage investment conduits.* 1. In this paragraph, except as
24 provided in subds. 2. to 4., "net income" means one of the following:

1 a. That part of the federal regulated investment company income that is subject
2 to federal tax as provided in sections 851 and 852 of the Internal Revenue Code,
3 including federal undistributed net capital gain.

4 b. That part of the federal real estate investment trust income that is subject
5 to federal tax as provided in sections 856 and 857 of the Internal Revenue Code,
6 including federal undistributed net capital gain, federal net income from foreclosure
7 property, and federal net income derived from prohibited transactions. The
8 treatment of certain wholly owned subsidiaries under section 856 (i) of the Internal
9 Revenue Code shall apply in computing the net income of a real estate investment
10 trust.

11 c. That part of the federal real estate mortgage investment conduit income that
12 is subject to federal tax, including federal net income derived from prohibited
13 transactions under section 860F of the Internal Revenue Code and federal net
14 income from foreclosure property under section 860G of the Internal Revenue Code.

15 2. Property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be
16 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as
17 amended to December 31, 1980, shall continue to be depreciated under the Internal
18 Revenue Code as amended to December 31, 1980.

19 3. With regard to federal regulated investment company income, federal real
20 estate investment trust income, and federal real estate mortgage investment conduit
21 income, the appropriate amount shall be added or subtracted to reflect differences
22 between the depreciation or adjusted basis for federal income tax purposes and the
23 depreciation or adjusted basis under this chapter of any property disposed of during
24 the taxable year.

1 4. The dividend paid deduction otherwise allowed by federal law in computing
2 net income of a real estate investment trust that is subject to federal income tax shall
3 be added back in computing the tax imposed under this chapter unless the real estate
4 investment trust is a qualified real estate investment trust.”.

5 ***b1214/1.6* 404.** Page 964, line 9: after that line insert: ✓

6 ***b1214/1.6* “SECTION 2038h.** 71.28 (3h) of the statutes is created to read:

7 71.28 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this
8 subsection:

9 1. “Biodiesel fuel” has the meaning given in s. 168.14 (2m) (a).

10 2. “Claimant” means a person who is engaged in the business of producing
11 biodiesel fuel in this state and who files a claim under this subsection.

12 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
13 taxable years beginning after December 31, 2009, and before January 1, 2013, for a
14 claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the
15 taxable year, a claimant may claim as a credit against the tax imposed under s. 71.23,
16 up to the amount of the tax, an amount that is equal to the number of gallons of
17 biodiesel fuel produced by the claimant in this state in the taxable year multiplied
18 by 10 cents.

19 (c) *Limitations.* 1. The maximum amount of the credit that a claimant may
20 claim under this subsection in a taxable year is \$1,000,000.

21 2. Partnerships, limited liability companies, and tax-option corporations may
22 not claim the credit under this subsection, but the eligibility for, and the amount of,
23 the credit are based on their biodiesel fuel production, as described under par. (b).

24 A partnership, limited liability company, or tax-option corporation shall compute

1 the amount of credit that each of its partners, members, or shareholders may claim
2 and shall provide that information to each of them. Partners, members of limited
3 liability companies, and shareholders of tax-option corporations may claim the
4 credit in proportion to their ownership interests.

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

7 *b1037/3.12* 405. Page 965, line 15: after “subsection” insert “and s.
8 560.207”.

9 *b1037/3.13* 406. Page 965, line 25: after that line insert: ✓

10 “2m. a. The maximum amount of the credits that may be claimed under this
11 subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as
12 allocated under s. 560.207.

13 b. The maximum amount of the credits that may be claimed under this
14 subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal
15 year thereafter, is \$700,000, as allocated under s. 560.207.”. ✓

16 *b1037/3.14* 407. Page 966, line 14: after “*Administration*.” insert “1.”. ✓

17 *b1037/3.15* 408. Page 966, line 14: delete “(e) to” and substitute “(e), (g), ✓
18 and”.

19 *b1037/3.16* 409. Page 966, line 15: after that line insert: ✓

20 “2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
21 due under s. 71.23 or no tax is due under s. 71.23, the amount of the claim not used
22 to offset the tax due shall be certified by the department of revenue to the department
23 of administration for payment by check, share draft, or other draft drawn from the
24 appropriation account under s. 20.835 (2) (bn).”.

- 1 ***b1036/1.2* 410.** Page 970, line 24: delete "2008" and substitute "2009". ✓
- 2 ***b0583/2.2* 411.** Page 973, line 10: delete "2007" and substitute "2008". ✓ ~~2008~~ "2009" ✓
- 3 ***b1214/1.7* 412.** Page 974, line 10: after that line insert:
- 4 ***b1214/1.7* "SECTION 2060s.** 71.30 (3) (cn) of the statutes is created to read:
- 5 71.30 (3) (cn) Biodiesel fuel production credit under s. 71.28 (3h).". ✓
- 6 ***b1037/3.17* 413.** Page 974, line 11: delete lines 11 to 13. ✓
- 7 ***b1037/3.18* 414.** Page 974, line 24: after "(2m)," insert "dairy
- 8 manufacturing facility investment credit under s. 71.28 (3p).". ✓
- 9 ***b1214/1.8* 415.** Page 975, line 3: after "(3g)," insert "(3h).". ✓
- 10 ***b0503/4.9* 416.** Page 1008, line 17: after that line insert: ✓
- 11 ***b0503/4.9* "SECTION 2086k.** 71.43 (1) of the statutes is amended to read:
- 12 71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the
- 13 counties, cities, villages and towns, there shall be assessed, levied, collected and paid
- 14 a tax as provided under this chapter on all Wisconsin net incomes of corporations that
- 15 are not subject to the franchise tax under sub. (2) and that own property within this
- 16 state; that derive income from sources within this state or from activities that are
- 17 attributable to this state; or whose business within this state during the taxable year,
- 18 except as provided under s. 71.23 (3), consists exclusively of foreign commerce,
- 19 interstate commerce, or both, or that buy or sell lottery prizes if the winning tickets
- 20 were originally bought in this state; except as exempted under ss. 71.26 (1) and 71.45
- 21 (1) (a). This section shall not be construed to prevent or affect the correction of errors
- 22 or omissions in the assessments of income for former years under s. 71.74 (1) and (2).
- 23 ***b0503/4.9* SECTION 2086L.** 71.43 (2) of the statutes is amended to read:

1 71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its
2 franchise, buying or selling lottery prizes if the winning tickets were originally
3 bought in this state or doing business in this state in a corporate capacity, except as
4 provided under s. 71.23 (3), every domestic or foreign corporation, except
5 corporations specified in ss. 71.26 (1) and 71.45 (1) (a), shall annually pay a franchise
6 tax according to or measured by its entire Wisconsin net income of the preceding
7 taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in
8 ss. 71.23 (3), 71.26 (1) and 71.45 (1) (a), a corporation that ceases doing business in
9 this state shall pay a special franchise tax according to or measured by its entire
10 Wisconsin net income for the taxable year during which the corporation ceases doing
11 business in this state at the rate under s. 71.46 (2). Every corporation organized
12 under the laws of this state shall be deemed to be residing within this state for the
13 purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to
14 income taxation of corporations shall apply to franchise taxes imposed under this
15 subsection, unless the context requires otherwise. The tax imposed by this
16 subsection on insurance companies subject to taxation under this chapter shall be
17 based on Wisconsin net income computed under s. 71.45, and no other provision of
18 this chapter relating to computation of taxable income for other corporations shall
19 apply to such insurance companies. All other provisions of this chapter shall apply
20 to insurance companies subject to taxation under this chapter unless the context
21 clearly requires otherwise.

22 ***b0503/4.10* 417.** Page 1009, line 9: after that line insert:

23 ***b0503/4.10* "SECTION 2087e.** 71.45 (1) of the statutes is renumbered 71.45
24 (1) (intro.) and amended to read:

1 71.45 (1) EXEMPT AND EXCLUDABLE INCOME. (intro.) There shall be exempt from
2 taxation under this subchapter income as follows:

3 (a) Income of insurers exempt from federal income taxation pursuant to section
4 501 (c) (15) of the internal revenue code, town mutuals organized under or subject
5 to ch. 612, foreign insurers, and domestic insurers engaged exclusively in life
6 insurance business, domestic insurers insuring against financial loss by reason of
7 nonpayment of principal, interest and other sums agreed to be paid under the terms
8 of any note or bond or other evidence of indebtedness secured by a mortgage, deed
9 of trust or other instrument constituting a lien or charge on real estate and
10 corporations organized under ch. 185, but not including income of cooperative
11 sickness care associations organized under s. 185.981, or of a service insurance
12 corporation organized under ch. 613, that is derived from a health maintenance
13 organization as defined in s. 609.01 (2) or a limited service health organization as
14 defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide
15 cooperatives operated without pecuniary profit to any shareholder or member, or
16 operated on a cooperative plan pursuant to which they determine and distribute
17 their proceeds in substantial compliance with s. 185.45. This ~~subsection~~ paragraph
18 does not apply to income that is realized from the sale of or purchase and subsequent
19 sale or redemption of lottery prizes if the winning tickets were originally bought in
20 this state.

21 ***b0503/4.10* SECTION 2087g.** 71.45 (1) (b) of the statutes is created to read:

22 71.45 (1) (b) For taxable years beginning after December 31, 2006, the amount
23 of any incentive payment received by an individual under s. 23.33 (5r) in the taxable
24 year to which the claim relates.”.

1 ***b1206/1.3* 418.** Page 1009, line 9: after that line insert: ✓

2 ***b1206/1.3* "SECTION 2087h.** 71.45 (1t) (i) of the statutes is created to read:

3 71.45 (1t) (i) Those issued under s. 231.03 (6), on or after the effective date of
4 this paragraph ... [revisor inserts date], if the proceeds from the obligations that are
5 issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition
6 of information technology hardware or software."

7 ***b1214/1.9* 419.** Page 1009, line 12: after "(1dx)," insert "(3h)," ✓

8 ***b1214/1.10* 420.** Page 1011, line 7: after that line insert: ✓

9 ***b1214/1.10* "SECTION 2094h.** 71.47 (3h) of the statutes is created to read:

10 71.47 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this
11 subsection:

12 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

13 2. "Claimant" means a person who is engaged in the business of producing
14 biodiesel fuel in this state and who files a claim under this subsection.

15 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
16 taxable years beginning after December 31, 2009, and before January 1, 2013, for a
17 claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the
18 taxable year, a claimant may claim as a credit against the tax imposed under s. 71.43,
19 up to the amount of the tax, an amount that is equal to the number of gallons of
20 biodiesel fuel produced by the claimant in this state in the taxable year multiplied
21 by 10 cents.

22 (c) *Limitations.* 1. The maximum amount of the credit that a claimant may
23 claim under this subsection in a taxable year is \$1,000,000.

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

9 (d) *Administration.* Section 71.28 (4) (e) to (h) as it applies to the credit under
10 s. 71.28 (4), applies to the credit under this subsection.” ✓

11 ***b1037/3.19* 421.** Page 1012, line 12: after “subsection” insert “and s.
12 560.207”. ✓

13 ***b1037/3.20* 422.** Page 1012, line 22: after that line insert: ✓

14 “2m. a. The maximum amount of the credits that may be claimed under this
15 subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2007-08 is \$600,000, as
16 allocated under s. 560.207.

17 b. The maximum amount of the credits that may be claimed under this
18 subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2008-09, and in each fiscal
19 year thereafter, is \$700,000, as allocated under s. 560.207.”.

20 ***b1037/3.21* 423.** Page 1013, line 11: after “*Administration.*” insert “1.”. ✓

21 ***b1037/3.22* 424.** Page 1013, line 11: delete “(e) to” and substitute “(e), (g),
22 and”.

23 ***b1037/3.23* 425.** Page 1013, line 12: after that line insert:

1 "2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
2 due under s. 71.43 or no tax is due under s. 71.43, the amount of the claim not used
3 to offset the tax due shall be certified by the department of revenue to the department
4 of administration for payment by check, share draft, or other draft drawn from the
5 appropriation account under s. 20.835 (2) (bn).". ✓

6 *b1036/1.3* **426.** Page 1017, line 20: delete "2008" and substitute "2009".

7 *b0583/2.3* **427.** Page 1020, line 7: delete "2007" and substitute "2008". ✓ ²⁰⁰⁹

8 *b1214/1.11* **428.** Page 1021, line 7: after that line insert: ✓

9 *b1214/1.11* "SECTION 2116s. 71.49 (1) (cn) of the statutes is created to read:

10 71.49 (1) (cn) Biodiesel fuel production credit under s. 71.47 (3h)."

11 *b1037/3.24* **429.** Page 1021, line 8: delete lines 8 to 10. ✓

12 *b1037/3.25* **430.** Page 1021, line 21: after "(2m)," insert "dairy
13 manufacturing facility investment credit under s. 71.47 (3p).". ✓

14 *b0853/P6.10* **431.** Page 1021, line 22: delete "71.28" and substitute "71.47". ✓

15 *b1215/1.1* **432.** Page 1021, line 23: delete that line. ✓

16 *b1215/1.2* **433.** Page 1022, line 1: delete lines 1 to 25. ✓

17 *b1215/1.3* **434.** Page 1023, line 1: delete lines 1 and 2. ✓

18 *b0625/2.1* **435.** Page 1025, line 21: after that line insert:

19 *b0625/2.1* "SECTION 2135e. 71.78 (2) of the statutes is amended to read:

20 71.78 (2) DISCLOSURE OF NET TAX. The department shall make available upon
21 suitable forms prepared by the department information setting forth the net
22 Wisconsin income tax, Wisconsin franchise tax, or Wisconsin gift tax reported as paid
23 or payable in the returns filed by any individual or corporation, and any amount of

1 delinquent taxes owed, as described in s. 73.03 (62), by any such individual or
2 corporation, for any individual year upon request. When making available
3 information setting forth the delinquent taxes owed by an individual or corporation,
4 the information shall include interest, penalties, fees, and costs, which are unpaid
5 for more than 90 days after all appeal rights have expired, except that such
6 information may not be provided for any person who has reached an agreement or
7 compromise with the department, or the department of justice, under s. 71.92 and
8 is in compliance with that agreement, regarding the payment of delinquent taxes,
9 or the name of any person who is protected by a stay that is in effect under the Federal
10 Bankruptcy Code. Before the request is granted, the person desiring to obtain the
11 information shall prove his or her identity and shall be required to sign a statement
12 setting forth the person's address and reason for making the request and indicating
13 that the person understands the provisions of this section with respect to the
14 divulgement, publication or dissemination of information obtained from returns as
15 provided in sub. (1). The use of a fictitious name is a violation of this section. Within
16 24 hours after any information from any such tax return has been so obtained, the
17 department shall mail to the person from whose return the information has been
18 obtained a notification which shall give the name and address of the person obtaining
19 the information and the reason assigned for requesting the information. The
20 department shall collect from the person requesting the information a fee of \$4 for
21 each return." ✓

22 *b1201/1.1* 436. Page 1027, line 2: delete lines 2 and 3 and substitute "sub.
23 (2) (a) and (b), if, during the period beginning on the first day of the 3rd month
24 beginning after publication [revisor inserts date], and ending on the last day of

1 the 7th month beginning after publication [revisor inserts date], the taxpayer
2 does the following.”. ✓

3 *b1201/1.2* 437. Page 1027, line 21: after “(3)” insert “, except to the extent
4 that a timely filed appeal or claim for a refund results from an adjustment to the
5 taxpayer’s federal income tax liability regarding such transactions”. ✓

6 *b1201/1.3* 438. Page 1027, line 24: delete lines 24 and 25 and substitute “is
7 attributable to a tax avoidance transaction and assessed and paid prior to the first
8 day of the 3rd month beginning after publication [revisor inserts date], or after
9 the last day of the 7th month beginning after publication [revisor inserts date]”. ✓

10 *b1201/1.4* 439. Page 1029, line 15: delete “February 29, 2008” and
11 substitute “the last day of the 7th month beginning after publication [revisor
12 inserts date]”. ✓

13 *b1201/1.5* 440. Page 1032, line 17: delete “February 29, 2008” ✓ and
14 substitute “the last day of the 7th month beginning after publication [revisor
15 inserts date]”.

16 *b1201/1.6* 441. Page 1032, line 24: delete “February 29, 2008” ✓ and
17 substitute “the last day of the 7th month beginning after publication [revisor
18 inserts date]”.

19 *b1201/1.7* 442. Page 1035, line 10: delete “February 29, 2008” and
20 substitute “the last day of the 7th month beginning after publication [revisor
21 inserts date]”. ✓

22 *b0625/2.2* 443. Page 1045, line 16: after that line insert: ✓

23 *b0625/2.2* “SECTION 2153p. 73.03 (62) of the statutes is amended to read:

1 73.03 (62) To prepare and maintain a list of all persons who owe delinquent
2 taxes, including interest, penalties, fees, and costs, to the department, in excess of
3 ~~\$25,000~~ \$5,000, which are unpaid for more than 90 days after all appeal rights have
4 expired, ~~and~~; to post the names of persons from this list on the Internet at a site that
5 is created and maintained by the department for this purpose; and to distribute the
6 posted information to Internet search engines so the information is searchable. The
7 Internet site shall list the name, address, type of tax due, and amount of tax due,
8 including interest, penalties, fees, and costs for each person who has one of the
9 delinquent taxpayer accounts, and the Internet site shall also contain a special page
10 for the persons who have the 100 largest delinquent taxpayer accounts. Except as
11 otherwise provided in this subsection, the department shall update the Internet site
12 on a quarterly basis, and shall send the updates to the Internet search engines. The
13 department may not post on the Internet or distribute to Internet search engines the
14 name of any person who has reached an agreement or compromise with the
15 department, or the department of justice, under s. 71.92 and is in compliance with
16 that agreement, regarding the payment of delinquent taxes, or the name of any
17 person who is protected by a stay that is in effect under the Federal Bankruptcy Code;
18 the Internet posting and Internet search engines shall be updated each business day,
19 as defined in s. 562.01 (3m), to comply with these prohibitions.”.

20 ***b0580/1.2* 444.** Page 1051, line 13: [✓]delete the material beginning with that
21 line and ending with page 1052, line 3.

22 ***b1190/1.14* 445.** Page 1052, line 4: [✓]delete the material beginning with that
23 line and ending with page 1053, line 6, [✓]and substitute:

24 ***b1190/1.14* “SECTION 2168d.** 77.21 (2m) of the statutes is created to read:

1 77.21 (2m) “Sibling” means one of 2 or more individuals who have at least one
2 common parent and includes a half brother, a half sister, a stepbrother, and a
3 stepsister.

4 ***b1190/1.14* SECTION 2169d.** 77.25 (8n) of the statutes is created to read:
5 77.25 (8n) Between siblings for nominal or no consideration.” ✓

6 ***b0467/1.1* 446.** Page 1053, line 12: delete “specified digital”. ✓

7 ***b0467/1.2* 447.** Page 1053, line 13: delete “goods, additional digital goods”. ✓

8 ***b0467/1.3* 448.** Page 1053, line 15: delete lines 15 to 20. ✓

9 ***b0467/1.4* 449.** Page 1054, line 4: delete that line and substitute
10 “services.” ✓

11 ***b0877/1.1* 450.** Page 1054, line 5: delete lines 5 to 16. ✓

12 ***b0467/1.5* 451.** Page 1055, line 4: delete lines 4 to 6. ✓

13 ***b0467/1.6* 452.** Page 1056, line 22: delete lines 22 and 23. ✓

14 ***b0467/1.7* 453.** Page 1057, line 10: delete “specified”. ✓

15 ***b0467/1.8* 454.** Page 1057, line 11: delete “digital goods, additional digital
16 goods,”. ✓

17 ***b0467/1.9* 455.** Page 1057, line 13: delete “specified digital goods,
18 additional digital goods,”. ✓

19 ***b0467/1.10* 456.** Page 1058, line 12: delete the material beginning with
20 that line and ending with page 1059, line 19. ✓

21 ***b0467/1.11* 457.** Page 1061, line 22: delete the material beginning with
22 that line and ending with page 1062, line 13. ✓

23 ***b1213/1.1* 458.** Page 1062, line 21: after that line insert: ✓

1 ***b1213/1.1*** “SECTION 2199m. 77.51 (4) (c) 1. of the statutes is amended to
2 read:

3 77.51 (4) (c) 1. All receipts, cash, credits, and property except as provided in par.
4 (b) 3., including credits for which a person's books and records show that the
5 transaction created, with regard to the transferee, an obligation to pay a certain
6 amount of money or an increase in accounts payable or, with regard to the transferor,
7 a right to receive a certain amount of money or an increase in accounts receivable.”.

8 ***b1213/1.2* 459.** Page 1062, line 22: after “statutes” insert “, as affected by
9 2007 Wisconsin Act (this act),”.

10 ***b0467/1.12* 460.** Page 1063, line 3: delete “specified”.

11 ***b0467/1.13* 461.** Page 1063, line 4: delete “digital goods, or additional
12 digital goods”.

13 ***b0467/1.14* 462.** Page 1063, line 6: delete that line and substitute “service
14 rather than the property or items, even though the property or items”.

15 ***b0467/1.15* 463.** Page 1063, line 7: delete “or goods”.

16 ***b0467/1.16* 464.** Page 1066, line 9: delete “specified digital goods,
17 additional digital goods”.

18 ***b0467/1.17* 465.** Page 1066, line 14: on lines 14 and 16, delete “specified
19 digital goods, additional digital goods”.

20 ***b0467/1.18* 466.** Page 1066, line 25: delete “specified”.

21 ***b0467/1.19* 467.** Page 1067, line 1: delete “digital goods, additional digital
22 goods”.

23 ***b1198/1.1* 468.** Page 1069, line 5: delete “under par. (a) 4.”.

1 ***b1198/1.2* 469.** Page 1069, line 6: delete ✓“Two” and substitute “For
2 purposes of par. (a) 2. and 4., 2”.

3 ***b1198/1.3* 470.** Page 1069, line 11: delete “Two” ✓and substitute “For
4 purposes of par. (a) 2. and 4., 2”.

5 ***b1198/1.4* 471.** Page 1069, line 13: delete “Bakery” and substitute ✓“For
6 purposes of par. (a) 2. and 4., bakery”.

7 ***b1198/1.5* 472.** Page 1069, line 16: delete “Food and” and substitute ✓“For
8 purposes of par. (a) 4., food and”.

9 ***b1198/1.6* 473.** Page 1069, line 18: delete “Eggs” and substitute ✓“For
10 purposes of par. (a) 4., eggs”.

11 ***b0467/1.20* 474.** Page 1072, line 24: delete ✓“specified digital goods,
12 additional digital goods,”.

13 ***b1213/1.3* 475.** Page 1073, line 6: delete lines ✓6 to 11 and substitute:

14 ***b1213/1.3*** “SECTION 2224ac. 77.51 (12) (a) of the statutes is amended to read:
15 77.51 (12) (a) Any transfer of title, possession, ownership, enjoyment, or use
16 by: cash or credit transaction, exchange, barter, lease or rental, conditional or
17 otherwise, in any manner or by any means whatever of tangible personal property
18 for a consideration, including any transaction for which a person’s books and records
19 show the transaction created, with regard to the transferee, an obligation to pay a
20 certain amount of money or an increase in accounts payable or, with regard to the
21 transferor, a right to receive a certain amount of money or an increase in accounts
22 receivable;

1 ***b1213/1.3* SECTION 2224ae.** 77.51 (12) (a) of the statutes, as affected by 2007
2 Wisconsin Act ... (this act), is repealed and recreated to read:

3 77.51 (12) (a) Any transfer of title, possession, ownership, enjoyment, or use
4 by: cash or credit transaction, exchange, barter, lease or rental, conditional or
5 otherwise, in any manner or by any means whatever of tangible personal property
6 or items or property under s. 77.52 (1) (b) or (c) for a consideration, including any
7 transaction for which a person's books and records show the transaction created,
8 with regard to the transferee, an obligation to pay a certain amount of money or an
9 increase in accounts payable or, with regard to the transferor, a right to receive a
10 certain amount of money or an increase in accounts receivable;"

ok
per
JK

~~11 ***b0467/1.21* 476.** Page 1073, line 9: delete "property," and substitute
12 "property or".
13 ***b0467/1.22* 477.** Page 1073, line 10: delete ", specified digital goods, or
14 additional".
15 ***b0467/1.23* 478.** Page 1073, line 11: delete "digital goods".~~

16 ***b0467/1.24* 479.** Page 1073, line 13: delete ", items" and substitute "or
17 items".

18 ***b0467/1.25* 480.** Page 1073, line 14: delete ", specified digital goods, or
19 additional digital".

20 ***b0467/1.26* 481.** Page 1073, line 15: delete "goods".

21 ***b0467/1.27* 482.** Page 1073, line 20: delete "specified digital goods, or
22 additional digital".

23 ***b0467/1.28* 483.** Page 1073, line 21: delete "goods".

- 1 ***b0467/1.29* 484.** Page 1073, line 23: delete “the property,” and substitute
2 “the property or”. ✓
3 ***b0467/1.30* 485.** Page 1073, line 24: delete that line and substitute “(c)”. ✓
4 ***b0467/1.31* 486.** Page 1074, line 7: delete “property, items” and substitute
5 “property or items or property”.
6 ***b0467/1.32* 487.** Page 1074, line 7: delete “, specified”.
7 ***b0467/1.33* 488.** Page 1074, line 8: delete “digital goods, or additional
8 digital goods”.
9 ***b0467/1.34* 489.** Page 1074, line 9: on lines 9, 10, 12 and 13, delete
10 “property, items, or goods” and substitute “property or items”.
11 ***b0467/1.35* 490.** Page 1074, line 25: delete “specified digital goods,
12 additional digital goods,”.
13 ***b0467/1.36* 491.** Page 1075, line 7: delete “property,” and substitute
14 “property or”.
15 ***b0467/1.37* 492.** Page 1075, line 8: delete “, specified digital goods, or
16 additional digital goods”.
17 ***b0467/1.38* 493.** Page 1077, line 6: delete “property, items” and substitute
18 “property or items”.
19 ***b0467/1.39* 494.** Page 1077, line 6: delete “, specified digital goods, or”.
20 ***b0467/1.40* 495.** Page 1077, line 7: delete “additional digital goods”.
21 ***b0467/1.41* 496.** Page 1077, line 11: delete “specified digital goods, or
22 additional digital goods,”.