

1           **282.** Page 442, line 19: delete the material beginning with that line and  
2 ending with page 443, line 13.

3           **283.** Page 446, line 9: delete lines 9 to 15.

4           **284.** Page 448, line 2: delete lines 2 to 14.

5           **285.** Page 449, line 14: delete lines 14 and 15 and substitute:

6           “(2) No person may take shovelnose sturgeon or shovelnose sturgeon eggs  
7 unless the person holds a permit from the department under this section.”.

8           **286.** Page 449, line 16: delete “holds” and substitute “is required to hold”.

9           **287.** Page 449, line 17: delete “provided by” and substitute “available from”.

10          **288.** Page 449, line 22: delete the material beginning with that line and  
11 ending with page 451, line 3.

12          **289.** Page 451, line 6: delete the material beginning with that line and ending  
13 with page 452, line 16.

14          **290.** Page 455, line 23: delete that line.

15          **291.** Page 456, line 1: delete lines 1 to 3.

16          **292.** Page 456, line 3: after that line insert:

17          “**SECTION 718m.** 30.255 of the statutes is created to read:

18          **30.255 Florence Wild Rivers Interpretive Center.** Beginning with fiscal  
19 year 2007-08, the department shall provide a grant in the amount of \$27,000 in each  
20 fiscal year to the Florence Wild Rivers Interpretive Center to be used for park and  
21 recreation uses, forestry education, and tourist information provided by the center  
22 and for its operational costs.”.

23          **292m.** Page 456, line 4: delete lines 4 to 11.

1           **293.** Page 466, line 14: delete lines 14 and 15.

2           **294.** Page 467, line 8: after that line insert:

3           “**SECTION 733mr.** 36.27 (3n) (b) 2. of the statutes is amended to read:

4           36.27 (3n) (b) 2. An Except as provided in subd. 2m., an unremarried surviving  
5 spouse of an eligible veteran. The remission under this subdivision applies only  
6 during the first 10 years after the veteran died.

7           **SECTION 733mw.** 36.27 (3n) (b) 2m. of the statutes is created to read:

8           36.27 (3n) (b) 2m. An unremarried surviving spouse of an eligible veteran who  
9 had a child with the eligible veteran. The remission under this subdivision applies  
10 only until 10 years after the youngest child that the spouse had with the eligible  
11 veteran reaches or would have reached 18 years of age, or during the first 10 years  
12 after the veteran died, whichever is longer.”.

13           **295.** Page 467, line 20: delete lines 20 to 24 and substitute:

14           “**SECTION 735g.** 36.27 (3p) (b) of the statutes is renumbered 36.27 (3p) (b) 1. and  
15 amended to read:

16           36.27 (3p) (b) 1. The Except as provided in subd. 2. and par. (bm), the board  
17 shall grant full remission of nonresident tuition, academic fees, and segregated fees  
18 charged for ~~128 credits or 8 semesters, whichever is longer,~~ less the amount”.

19           **296.** Page 468, line 2: after “veteran.” insert “A student who at any time is  
20 granted a remission under par. (bg) is not eligible for a remission under this  
21 subdivision.”.

22           **297.** Page 468, line 2: after that line insert:

23           “**SECTION 735g.** 36.27 (3p) (b) 2. of the statutes is created to read:

1           36.27 (3p) (b) 2. The board shall grant a remission under subd. 1. to a person  
2 for the lesser of the following, less the number of credits or semesters for which the  
3 person received remission of fees under s. 38.24 (8):

4           a. One hundred twenty-eight credits or 8 semesters, whichever is longer.

5           b. Until completion of a sufficient number of credits to be awarded a bachelor's  
6 degree in the person's major field of study.

7           **SECTION 735m.** 36.27 (3p) (bg) of the statutes is created to read:

8           36.27 (3p) (bg) 1. Except as provided in par. (bm), the board shall grant  
9 remission of nonresident tuition, academic fees, and segregated fees charged for 48  
10 credits or until completion of a sufficient number of credits to be awarded a graduate  
11 degree in the student's field of study, whichever is less, less the amount of any  
12 academic fees or segregated fees paid under 10 USC 2107 (c) or 38 USC 3104 (a) (7)  
13 (A), to any student enrolled as a graduate student who is a veteran. A student who  
14 at any time after January 1, 2008, was granted a remission under par. (b) 1. or s.  
15 38.24 (8) (b) is not eligible for a remission under this paragraph.

16           2. The amount of a remission granted under subd. 1. to a graduate student may  
17 not exceed the amount of a remission granted under par. (b) 1. to a resident  
18 undergraduate student at the same institution for the same number of credits.”

19           **298.** Page 468, line 11: delete “par. (b)” and substitute “pars. (b) and (bg)”.

20           **299.** Page 475, line 19: after that line insert:

21           “(7) REPORTS. No later than March 1 and September 1 of each year, the Board  
22 of Regents shall submit to the joint committee on information policy and technology  
23 a report that documents for each information technology project within the system  
24 with an actual or projected cost greater than \$1,000,000 or that the board has

1 identified as a large, high-risk information technology project under sub. (2) (a) all  
2 of the following:

3 (a) Original and updated project cost projections.

4 (b) Original and updated completion dates for the project and any stage of the  
5 project.

6 (c) An explanation for any variation between the original and updated costs and  
7 completion dates under pars. (a) and (b).

8 (d) A copy of any contract entered into by the board for the project and not  
9 provided in a previous report.

10 (e) All sources of funding for the project.

11 (f) The amount of any funding provided for the project through a master lease  
12 under s. 16.76 (4).

13 (g) Information about the status of the project, including any portion of the  
14 project that has been completed.

15 (h) Any other information about the project, or related information technology  
16 projects, requested by the joint committee on information policy and technology.”

17 **300.** Page 476, line 18: after that line insert:

18 “SECTION 738mr. 38.24 (7) (b) 2. of the statutes is amended to read:

19 38.24 (7) (b) 2. An Except as provided in subd. 2m., an unremarried surviving  
20 spouse of an eligible veteran. The remission under this subdivision applies only  
21 during the first 10 years after the veteran died.

22 SECTION 738mw. 38.24 (7) (b) 2m. of the statutes is created to read:

23 38.24 (7) (b) 2m. An unremarried surviving spouse of an eligible veteran who  
24 had a child with the eligible veteran. The remission under this subdivision applies

1 only until 10 years after the youngest child that the spouse had with the eligible  
2 veteran reaches or would have reached 18 years of age, or during the first 10 years  
3 after the veteran died, whichever is longer.”

4 **301.** Page 477, line 11: after “veteran.” insert “A student who at any time is  
5 granted a remission under s. 36.27 (3p) (bg) is not eligible for a remission under this  
6 paragraph.”

7 **302.** Page 477, line 21: delete the material beginning with that line and  
8 ending with page 478, line 6.

9 **303.** Page 479, line 18: after that line insert:

10 “**SECTION 743s.** 39.12 (5) of the statutes is amended to read:

11 39.12 (5) Any corporation established under this section shall be organized so  
12 that contributions to it will be deductible from adjusted gross income under section  
13 170 of the internal revenue code and so that the corporation will be exempt from  
14 taxation under section 501 of the internal revenue code and ss. 71.26 (1) (a) and 71.45  
15 (1) (a).”

16 **304.** Page 482, line 10: after that line insert:

17 “**SECTION 748t.** 39.47 (1) of the statutes is amended to read:

18 39.47 (1) There is established, to be administered by the board, a  
19 Minnesota-Wisconsin student reciprocity agreement, the purpose of which shall be  
20 to ensure that neither state shall profit at the expense of the other and that the  
21 determination of any amounts owed by either state under the agreement shall be  
22 based on an equitable formula which reflects the educational costs incurred by the  
23 2 states, reflects any differentials in usage by residents of either state of the public  
24 institutions of higher education located in the other state, and reflects any

1 differentials in the resident tuition charged at comparable public institutions of  
2 higher education of the 2 states. The board, representing this state, shall enter into  
3 an agreement meeting the requirements of this section with the designated body  
4 representing the state of Minnesota.

5 **SECTION 748u.** 39.47 (2) of the statutes is amended to read:

6 39.47 (2) The agreement under this section shall provide for the waiver of  
7 nonresident tuition for a resident of either state who is enrolled in a public vocational  
8 school located in the other state. The agreement shall also establish a reciprocal fee  
9 structure for residents of either state who are enrolled in public institutions of higher  
10 education, other than vocational schools, located in the other state. The reciprocal  
11 fee may not exceed the higher of the resident tuition that would be charged the  
12 student at the public institution of higher education in which the student is enrolled  
13 or the resident tuition that would be charged the student at comparable public  
14 institutions of higher education located in his or her state of residence, as specified  
15 in the annual administrative memorandum under sub. (2g). The agreement shall  
16 take effect on July 1, ~~1998~~ 2007. The agreement is subject to the approval of the joint  
17 committee on finance under s. 39.42.

18 **SECTION 748v.** 39.47 (3) of the statutes is amended to read:

19 39.47 (3) Annually At the end of each semester or academic term, each state  
20 shall determine the number of students for whom nonresident tuition has been  
21 waived under the agreement. Each state shall certify to the other state, in addition  
22 to the number of students so determined, the aggregate amount of its reimbursement  
23 obligation. The state with the ~~smaller~~ larger reimbursement obligation shall ~~receive~~  
24 ~~from the other state~~ pay as provided in the agreement an amount determined by  
25 subtracting the reimbursement obligation of the state ~~receiving the payment~~ with

1 the smaller reimbursement obligation from the reimbursement obligation of the  
2 state ~~making the payment~~ with the larger reimbursement obligation. The  
3 agreement shall provide a reasonable date for payment of any such sums due and  
4 owing to either state, after which date interest may be charged on the amount owed.  
5 The methodology for determination of the appropriate interest rate shall be included  
6 in the agreement. Any payments received by this state under this subsection shall  
7 be deposited in the general fund.”.

8 **305.** Page 485, line 17: after that line insert:

9 “SECTION 770c. 40.51 (8) of the statutes is amended to read:

10 40.51 (8) Every health care coverage plan offered by the state under sub. (6)  
11 shall comply with ss. 631.89, 631.90, 631.93 (2), 631.95, 632.72 (2), 632.746 (1) to (8)  
12 and (10), 632.747, 632.748, 632.83, 632.835, 632.85, 632.853, 632.855, 632.87 (3) to  
13 (6), 632.895 (5m) and (8) to ~~(14)~~ (15), and 632.896.

14 SECTION 770d. 40.51 (8m) of the statutes is amended to read:

15 40.51 (8m) Every health care coverage plan offered by the group insurance  
16 board under sub. (7) shall comply with ss. 631.95, 632.746 (1) to (8) and (10), 632.747,  
17 632.748, 632.83, 632.835, 632.85, 632.853, 632.855, and 632.895 (11) to ~~(14)~~ (15).”.

18 **306.** Page 485, line 17: after that line insert:

19 “SECTION 763v. 41.41 (10) (a) 1. of the statutes is renumbered 41.41 (10) (a) 1.

20 a. and amended to read:

21 41.41 (10) (a) 1. a. ~~“Estimated~~ Subject to subd. 1. b., “estimated value”, for the  
22 year following the year in which the department acquires land within the Kickapoo  
23 valley reserve or the board acquires land under sub. (7), means the full value of the  
24 land determined by the department of revenue and, for each later year, means the

1 value that was used for calculating the aid payment under this subsection on the  
2 land for the prior year increased or decreased to reflect the annual percentage change  
3 in the equalized valuation of all real property, excluding improvements, in the  
4 taxation district in which the land is located, as determined by comparing the most  
5 recent determination of equalized valuation under s. 70.57 for all real property to the  
6 next preceding determination of equalized valuation under s. 70.57 for all real  
7 property.

8 **SECTION 763w.** 41.41 (10) (a) 1. b. of the statutes is created to read:

9 41.41 (10) (a) 1. b. The “estimated value” of the land in the town of Stark in  
10 Vernon County shall include, in 2008, the value of improvements constituting the  
11 Kickapoo Valley Reserve Visitor Center and the maintenance buildings associated  
12 with the Kickapoo Valley Reserve Visitor Center and, in each later year, the value  
13 that was included under this subd. 1. b. in the prior year increased or decreased in  
14 the manner described in subd. 1. a.”

15 **307.** Page 487, line 23: delete “purchases are approved by” and substitute  
16 “school board consults with”.

17 **308.** Page 487, line 24: after “libraries” insert “and the computers and  
18 software are housed in the school library”.

19 **309.** Page 492, line 14: after that line insert:

20 “**SECTION 791m.** 45.61 (2) (am) of the statutes is created to read:

21 45.61 (2) (am) A person who died while on active duty in the U.S. armed forces  
22 or in forces incorporated in the U.S. armed forces.”

23 **310.** Page 492, line 19: after that line insert:



1           **“SECTION 792c.** 45.61 (5) of the statutes is renumbered 45.61 (5) (a) and  
2 amended to read:

3           45.61 (5) EXPENSES. (a) Expenses incident to the burial under this section of  
4 persons described in sub. (2) (a) and (b) to (e) shall be paid from the estate of the  
5 decedent, except that if there is no estate or the estate is insufficient, the expense of  
6 burial, or necessary part of the burial, shall be paid from the appropriation under s.  
7 20.485 (1) (gk) for members of veterans homes, and the amount expended for those  
8 expenses shall not exceed the amount established for funeral and burial expenses  
9 under s. 49.785 (1) (b).

10          **SECTION 792e.** 45.61 (5) (b) of the statutes is created to read:

11          45.61 (5) (b) Expenses incident to the burial under this section of persons  
12 described in sub. (2) (am) shall be paid from the estate of the decedent, except that  
13 if there is no estate or the estate is insufficient, the expense of burial, or necessary  
14 part of the burial, shall be paid by the relatives who requested the burial.”.

15          **311.** Page 511, line 22: delete the material beginning with that line and  
16 ending with page 512, line 7.

17          **312.** Page 517, line 9: delete lines 9 to 20.

18          **313.** Page 538, line 11: after that line insert:

19          **“SECTION 954mb.** 46.281 (1n) (f) of the statutes is created to read:

20          46.281 (1n) (f) From the appropriation under s. 20.435 (7) (b), provide \$75,000  
21 annually to Grant County to provide, with respect to issues concerning family care  
22 benefits, liaison services between the county and a managed care organization and  
23 advocacy services on behalf of the county.”.

24          **314.** Page 568, line 9: delete “\$242,421,500” and substitute “\$242,725,500”.

1           **315.** Page 568, line 14: delete “\$176,068,400” and substitute “\$176,372,400”.

2           **316.** Page 574, line 17: delete lines 17 to 22.

3           **317.** Page 574, line 22: after that line insert:

4           “**SECTION 1116e.** 46.48 (18) of the statutes is created to read:

5           46.48 (18) OUTREACH SERVICES. The department shall distribute \$84,000 in  
6 each fiscal year as grants to community organizations in southeastern and south  
7 central Wisconsin to provide outreach services relating to health, mental health,  
8 housing, assisted living, domestic violence, and other services.”.

9           **318.** Page 575, line 18: delete lines 18 to 22.

10          **319.** Page 607, line 4: delete lines 4 to 14.

11          **320.** Page 608, line 1: delete lines 1 to 4.

12          **322.** Page 655, line 21: after that line insert:

13          “**SECTION 1409j.** 49.147 (2) (b) of the statutes is renumbered 49.147 (2) (a) 3.

14 and amended to read:

15          49.147 (2) (a) 3. *Job search assistance.* A Wisconsin works Works agency shall  
16 assist a participant in his or her search for unsubsidized employment. ~~In~~  
17 ~~determining an appropriate placement for a participant, a Wisconsin works agency~~  
18 ~~shall give priority to placement in unsubsidized employment over placements under~~  
19 ~~subs. (3) to (5).~~

20          **SECTION 1409m.** 49.147 (2) (bm) of the statutes is created to read:

21          49.147 (2) (bm) *Case management services.* 1. In lieu of placing the individual  
22 in a Wisconsin Works employment position under subs. (3) to (5), the department  
23 may provide case management services, which may include those services specified

1 in s. 49.1475, to an individual who applies for a Wisconsin Works employment  
2 position if the department determines all of the following:

3 a. The individual meets the eligibility requirements under s. 49.145 (2) and (3).

4 b. The individual is willing to work and has no barriers to employment.

5 c. The individual is job-ready, based on the individual's employment history or  
6 education.

7 d. The most appropriate placement for the individual is in unsubsidized  
8 employment.

9 2. In determining an appropriate placement for an applicant, a Wisconsin  
10 Works agency shall give priority to placement in unsubsidized employment and  
11 providing case management services over placements under subs. (3) to (5)."

12 **323.** Page 658, line 8: after that line insert:

13 "SECTION 1413c. 49.148 (1m) (title) of the statutes is amended to read:

14 49.148 (1m) (title) CUSTODIAL PARENT OF INFANT; UNMARRIED, PREGNANT WOMAN.

15 SECTION 1414c. 49.148 (1m) (a) (intro.) of the statutes is created to read:

16 49.148 (1m) (a) (intro.) Any of the following may receive a monthly grant of  
17 \$673:

18 SECTION 1415c. 49.148 (1m) (a) of the statutes is renumbered 49.148 (1m) (a)

19 1. and amended to read:

20 49.148 (1m) (a) 1. ~~A~~ An individual who meets the eligibility requirements  
21 under s. 49.145 (2) and (3) and who is a custodial parent of a child who is 12 weeks  
22 old or less and who meets the eligibility requirements under s. 49.145 (2) and (3) may  
23 receive a monthly grant of \$673, unless another adult member of the custodial  
24 parent's Wisconsin works Works group is participating in, or is eligible to participate

1 in, a Wisconsin ~~works~~ Works employment position or is employed in unsubsidized  
2 employment, as defined in s. 49.147 (1) (c).

3 (bm) A Wisconsin ~~works~~ Works agency may not require a participant under this  
4 subsection to participate in any employment positions.

5 (c) 1. Receipt of a grant under this subsection by a participant under par. (a)  
6 1. does not constitute participation in a Wisconsin ~~works~~ Works employment position  
7 ~~for purposes of the time limits under s. 49.145 (2) (n) or 49.147 (3) (c), (4) (b) or (5)~~  
8 ~~(b) 2.~~ if the child is born to the participant not more than 10 months after the date  
9 that the participant was first determined to be eligible for assistance under s. 49.19  
10 or for a Wisconsin ~~works~~ Works employment position.

11 **SECTION 1416c.** 49.148 (1m) (a) 2. of the statutes is created to read:

12 49.148 **(1m)** (a) 2. An unmarried woman who would be eligible under s. 49.145  
13 except that she is not a custodial parent of a dependent child and who is in the 3rd  
14 trimester of a pregnancy that is medically verified and that is shown by medical  
15 documentation to be at risk and to render the woman unable to participate in the  
16 workforce.

17 **SECTION 1417c.** 49.148 (1m) (b) of the statutes is renumbered 49.148 (1m) (c)  
18 2. and amended to read:

19 49.148 **(1m)** (c) 2. Receipt of a grant under this subsection by a participant  
20 under par. (a) 1. constitutes participation in a Wisconsin ~~works~~ Works employment  
21 position ~~for purposes of the time limits under ss. 49.145 (2) (n) and 49.147 (3) (c), (4)~~  
22 ~~(b) or (5) (b) 2.~~ if the child is born to the participant more than 10 months after the  
23 date that the participant was first determined to be eligible for assistance under s.  
24 49.19 or for a Wisconsin ~~works~~ Works employment position unless the child was  
25 conceived as a result of a sexual assault in violation of s. 940.225 (1), (2), or (3) in

1 which the mother did not indicate a freely given agreement to have sexual  
2 intercourse or of incest in violation of s. 944.06 or 948.06 and that incest or sexual  
3 assault has been reported to a physician and to law enforcement authorities.

4 **SECTION 1418c.** 49.148 (1m) (c) (intro.) of the statutes is created to read:

5 49.148 (1m) (c) (intro.) For purposes of the time limits under ss. 49.145 (2) (n)  
6 and 49.147 (3) (c), (4) (b), and (5) (b) 2., all of the following apply:

7 **SECTION 1419c.** 49.148 (1m) (c) 3. of the statutes is created to read:

8 49.148 (1m) (c) 3. Receipt of a grant under this subsection by a participant  
9 under par. (a) 2. does not constitute participation in a Wisconsin Works employment  
10 position.”.

11 **324.** Page 658, line 8: after that line insert:

12 “**SECTION 1418c.** 49.152 (1) of the statutes is amended to read:

13 49.152 (1) PETITION FOR REVIEW. Any individual whose application for any  
14 component of Wisconsin ~~works~~ Works is not acted upon by the Wisconsin ~~works~~  
15 Works agency with reasonable promptness after the filing of the application, as  
16 defined by the department by rule, or is denied in whole or in part, whose benefit is  
17 modified or canceled, or who believes that the benefit was calculated incorrectly or  
18 that the employment position in which the individual was placed or providing case  
19 management services under s. 49.147 (2) (bm) in lieu of placement in a Wisconsin  
20 Works employment position is inappropriate, may petition the Wisconsin ~~works~~  
21 Works agency for a review of such action. Review is unavailable if the action by the  
22 Wisconsin ~~works~~ Works agency occurred more than 45 days prior to submission of  
23 the petition for review.

24 **SECTION 1419c.** 49.152 (3) (a) of the statutes is amended to read:

1           49.152 (3) (a) If, following review under sub. (2), the Wisconsin works Works  
2 agency or the department determines that an individual, whose application for a  
3 Wisconsin works Works employment position was denied based on eligibility, was in  
4 fact eligible, or that the individual was placed in an inappropriate Wisconsin works  
5 Works employment position or inappropriately provided case management services  
6 under s. 49.147 (2) (bm) in lieu of placement in a Wisconsin Works employment  
7 position, the Wisconsin works Works agency shall place the individual in the first  
8 available Wisconsin works Works employment position that is appropriate for that  
9 individual, as determined by the Wisconsin works Works agency or the department.  
10 An individual who is placed in a Wisconsin works Works employment position under  
11 this paragraph is eligible for the benefit for that position under s. 49.148 beginning  
12 on the date on which the individual begins participation under s. 49.147.”

13           **325.** Page 659, line 24: delete the material beginning with that line and  
14 ending with page 661, line 6.

15           **326.** Page 661, line 6: after that line insert:

16           “**SECTION 1433c.** 49.159 (4) of the statutes is amended to read:

17           49.159 (4) PREGNANT WOMEN. A pregnant woman whose pregnancy is medically  
18 verified, who would be eligible under s. 49.145 except that she is not a custodial  
19 parent of a dependent child, and who does not satisfy the requirements under s.  
20 49.148 (1m) (a) 2. is eligible for employment training and job search assistance  
21 services provided by the Wisconsin works Works agency.”

22           **327.** Page 661, line 6: after that line insert:

23           “**SECTION 1433r.** 49.159 (3) of the statutes is amended to read:

1           49.159 (3) OTHER CUSTODIAL PARENTS. A custodial parent in a Wisconsin works  
2 Works group in which the other custodial parent is a participant in a Wisconsin  
3 works Works employment position or is receiving case management services under  
4 s. 49.147 (2) (bm) is eligible for employment training and job search assistance  
5 services provided by the Wisconsin works Works agency.”.

6           **328.** Page 661, line 23: delete “\$44,068,500” and substitute “\$44,390,300”.

7           **329.** Page 661, line 24: delete “\$43,392,200” and substitute “\$44,035,900”.

8           **330.** Page 662, line 20: delete “\$345,601,800” and substitute “\$340,601,800”.

9           **331.** Page 663, line 10: after that line insert:

10           “SECTION 1447b. 49.175 (1) (z) of the statutes is amended to read:

11           49.175 (1) (z) *Grants to the Boys and Girls Clubs of America.* For grants to the  
12 Wisconsin Chapter of the Boys and Girls Clubs of America to fund programs that  
13 improve social, academic, and employment skills of youth who are eligible to receive  
14 temporary assistance for needy families under 42 USC 601 et seq., \$300,000  
15 \$350,000 in each fiscal year.”.

16           **332.** Page 664, line 25: delete “\$16,125,400” and substitute “\$21,125,400”.

17           **333.** Page 665, line 6: delete “\$16,125,400” and substitute “\$21,125,400”.

18           **334.** Page 700, line 24: after that line insert:

19           “SECTION 1530h. 49.45 (6m) (ar) 1. a. of the statutes is amended to read:

20           49.45 (6m) (ar) 1. a. The department shall establish standards for payment of  
21 allowable direct care costs under par. (am) 1. bm., for facilities that do not primarily  
22 serve the developmentally disabled, that take into account direct care costs for a  
23 sample of all of those facilities in this state and separate standards for payment of  
24 allowable direct care costs, for facilities that primarily serve the developmentally

INSERT  
59-17

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2007 - 2008 LEGISLATURE

LRBb1220/1  
DAK:cjs:jf

DOA:.....Kraus - MA supplemental funding for rural hospitals; increase  
FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION  
**SENATE AMENDMENT,**  
**TO SENATE SUBSTITUTE AMENDMENT 1,**  
**TO 2007 SENATE BILL 40**

LPS-  
add attorney  
#s

At the locations indicated, amend the substitute amendment as follows:

\*b1220/1\*

333m

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Page 699, line 3: after that line insert:

"SECTION 1524y. 49.45 (5m) (title) of the statutes is amended to read:

49.45 (5m) (title) SUPPLEMENTAL FUNDING FOR RURAL AND CRITICAL ACCESS

HOSPITALS."

333r

Page 699, line 7: delete "each fiscal year" and substitute "each fiscal year

2007-08 and not more than \$5,256,000 in fiscal year 2008-09 and each fiscal year

thereafter."

(end ins 59-17)



1 disabled, that take into account direct care costs for a sample of all of those facilities  
2 in this state. The standards shall be adjusted by the department for regional labor  
3 cost variations. The department shall treat as a single labor region the counties of  
4 Dane, Iowa, Columbia, and Sauk, and Rock and shall adjust payment so that the  
5 direct care cost targets of facilities in Dane, Iowa, Columbia, and Sauk counties are  
6 not reduced as a result of including facilities in Rock County in this labor region. For  
7 facilities in Douglas, Pierce, and St. Croix counties, the department shall perform the  
8 adjustment by use of the wage index that is used by the federal department of health  
9 and human services for hospital reimbursement under 42 USC 1395 to 1395ggg.”.

10 **335.** Page 700, line 25: delete the material beginning with that line and  
11 ending with page 701, line 9.

12 **335d.** Page 701, line 10: delete “, as affected by 2007 Wisconsin”.

13 **335f.** Page 701, line 11: delete “Act .... (this act),”.

14 **335k.** Page 701, line 12: delete “(ko), or (r),”.

15 **335m.** Page 701, line 20: delete “(ko), or (r)”.

16 **338.** Page 706, line 10: delete the material beginning with that line and  
17 ending with page 707, line 9.

18 **341.** Page 710, line 8: delete “work together to develop” and substitute  
19 “approve”.

20 **342.** Page 710, line 13: delete “developed” and substitute “approved”.

21 **343.** Page 713, line 6: delete lines 6 to 11.

22 **344.** Page 714, line 23: after that line insert:

23 **“SECTION 1559n.** 49.45 (58) of the statutes is created to read:

1           49.45 (58) HEALTH MAINTENANCE ORGANIZATION PAYMENTS TO HOSPITALS. (a) The  
2 department shall establish a schedule of amounts that each health maintenance  
3 organization that contracts with the department to provide medical assistance  
4 services or services under s. 49.665 for a capitated payment rate shall pay monthly  
5 to each hospital that serves recipients of medical assistance services or recipients of  
6 services under s. 49.665. The amounts shall be based on any increase in the capitated  
7 rate that the department pays a health maintenance organization, which increase  
8 is intended to cover inpatient and outpatient hospital services and which is  
9 associated with the assessment imposed on hospitals under s. 50.375. The  
10 department shall use the information that it uses to calculate the capitated rates  
11 that the department pays health maintenance organizations and encounter data  
12 that is provided by the health maintenance organizations to calculate the amounts  
13 in the schedule. The department shall disclose publicly the methodology it uses to  
14 calculate the amounts in the schedule. The department shall recalculate the  
15 amounts in the schedule every 6 months.

16           (b) The department shall require, as a term of contracts with health  
17 maintenance organizations to provide medical assistance services or services under  
18 s. 49.665 for a capitated payment rate, that the health maintenance organization do  
19 all of the following:

- 20           1. Monthly pay hospitals the applicable amounts in the schedule under par. (a).
- 21           2. Every 6 months, and for each hospital to which the health maintenance  
22 organization made payments under par. (a), reconcile the amount that the health  
23 maintenance organization paid the hospital under par. (a) for the previous 6 months  
24 with the amount that the hospital charged the health maintenance organization for  
25 providing inpatient and outpatient services during the same 6 months to recipients

1 of medical assistance or recipients of services under s. 49.665, and within 90 days  
2 adjust payments to the hospitals to reflect the actual hospital charges.

3 (c) If the department determines that a health maintenance organization has  
4 not complied with a condition under par. (b), the department shall require the health  
5 maintenance organization to comply with the condition within 15 days after the  
6 department's determination. The department may terminate a contract with a  
7 health maintenance organization to provide medical assistance services or services  
8 under s. 49.665 for a capitated payment rate for failure to comply with a condition  
9 under par. (b). The department may audit health maintenance organizations to  
10 determine whether they have complied with the conditions under par. (b).

11 (d) If a health maintenance organization and hospital cannot resolve the  
12 amount of a payment adjustment under par. (b) 2., and either the health  
13 maintenance organization or the hospital, within 6 months after the end of the time  
14 period to which the disputed amount relates, requests that the department  
15 determine the amount of the payment adjustment, the department shall determine  
16 the amount within 90 days after the request is made. The health maintenance  
17 organization or hospital is, upon request, entitled to a contested case hearing under  
18 ch. 227 on the department's determination.

19 (e) Paragraphs (a), (b), and (c) do not apply after December 31, 2009.”.

20 **345.** Page 730, line 6: delete “consistent with all of the” and substitute  
21 “substantially consistent with the”.

22 **346.** Page 730, line 11: delete “consistent with all of the” and substitute  
23 “substantially consistent with the”.

1           **347.** Page 730, line 13: delete “consistent with all” and substitute  
2 “substantially consistent with”.

3           **348.** Page 730, line 14: delete “of the provisions” and substitute “the  
4 provisions”.

5           **349.** Page 763, line 5: delete “October” and substitute “January”.

6           **350.** Page 763, line 6: delete “2007” and substitute “2008”.

7           **351.** Page 764, line 8: delete the material beginning with that line and ending  
8 with page 765, line 9.

9           **352.** Page 806, line 6: delete the material beginning with that line and ending  
10 with page 807, line 7, and substitute:

11           “**SECTION 1807d.** 50.375 of the statutes is created to read:

12           **50.375 Assessment.** (1) Except as provided in subs. (2) and (7), for the  
13 privilege of doing business in this state, there is imposed on each hospital a quarterly  
14 assessment, based on the hospital’s gross patient revenue that each hospital shall  
15 pay before December 1, March 1, June 1, and September 1 of each year, beginning  
16 with the payment due before December 1, 2007, and ending with the payment due  
17 before September 1, 2009. The assessments shall be deposited into the hospital  
18 assessment fund.

19           (2) At the discretion of the department, a hospital that is unable timely to make  
20 a payment by a date specified under sub. (1) may be allowed to make a delayed  
21 payment. A determination by the department that a hospital may not make a  
22 delayed payment under this subsection is final and is not subject to review under ch.  
23 227.

1           (3) The amount of each hospital's assessment shall be based on the claims  
2 information that shall be provided to the department under s. 153.46 (5) or shall be  
3 based on any other source that is approved in the state plan for services under 42  
4 USC 1396.

5           (4) The department shall verify the amount of each hospital's gross patient  
6 revenue and shall determine the amount of the assessment owed by each hospital  
7 based on a uniform rate that is applicable to total gross revenue that the department  
8 estimates will yield the amounts specified in the appropriation schedule under s.  
9 20.005 (3) for the appropriation accounts under s. 20.435 (4) (xc) and (xd).

10           (5) The department shall levy, enforce, and collect the assessments under this  
11 section and shall develop and distribute forms necessary for these purposes.

12           (6) If the department determines that any portion of the revenue needed to  
13 provide Medical Assistance payment increases for inpatient and outpatient hospital  
14 services as fee for service or through health maintenance organizations is not eligible  
15 for federal financial participation, the department will refund that amount of  
16 revenue to hospitals in proportion to each hospital's payment of the assessment.

17           (7) This section does not apply to a critical access hospital, as defined in s. 50.33  
18 (1g), or to an institution for mental diseases, as defined in s. 46.011 (1m)."

19           **353.** Page 814, line 20: after that line insert:

20           "SECTION 1824b. 51.437 (14) (i) of the statutes is created to read:

21           51.437 (14) (i) Ensure that the matching-funds requirement for the state  
22 developmental disabilities councils grant, as received from the federal department  
23 of health and human services, is met by reporting to the federal department of health

1 and human services expenditures made for the provision of developmental  
2 disabilities services under the basic county allocation distributed under s. 46.40 (2).”.

3 **354.** Page 829, line 13: delete lines 13 to 25.

4 **355.** Page 830, line 1: delete lines 1 to 15.

5 **356.** Page 832, line 17: after that line insert:

6 “SECTION 1874c. 66.0137 (4) of the statutes is amended to read:

7 66.0137 (4) SELF-INSURED HEALTH PLANS. If a city, including a 1st class city, or  
8 a village provides health care benefits under its home rule power, or if a town  
9 provides health care benefits, to its officers and employees on a self-insured basis,  
10 the self-insured plan shall comply with ss. 49.493 (3) (d), 631.89, 631.90, 631.93 (2),  
11 632.746 (10) (a) 2. and (b) 2., 632.747 (3), 632.85, 632.853, 632.855, 632.87 (4), (5),  
12 and (6), 632.895 (9) to ~~(14)~~ (15), 632.896, and 767.513 (4).”.

13 **357.** Page 841, line 7: after that line insert:

14 “SECTION 1918g. 69.22 (1) (a) of the statutes is amended to read:

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

18 SECTION 1918h. 69.22 (1) (a) of the statutes, as affected by 2007 Wisconsin Act  
19 .... (this act), is amended to read:

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

23 SECTION 1918i. 69.22 (1) (b) of the statutes is amended to read:

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), ~~or \$7~~ 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           **SECTION 1918j.** 69.22 (1) (b) of the statutes, as affected by 2007 Wisconsin Act  
6 ... (this act), is amended to read:

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

11           **SECTION 1918k.** 69.22 (1) (c) of the statutes is amended to read:

12           69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth  
13 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to  
14 the secretary of administration as provided in sub. (1m) and credited to the  
15 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional  
16 certified or uncertified copy of the same birth certificate issued at the same time.

17           **SECTION 1918L.** 69.22 (1) (c) of the statutes, as affected by 2007 Wisconsin Act  
18 ... (this act), is amended to read:

19           69.22 (1) (c) ~~Twenty~~ Twelve dollars for issuing an uncertified copy of a birth  
20 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to  
21 the secretary of administration as provided in sub. (1m) and credited to the  
22 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional  
23 certified or uncertified copy of the same birth certificate issued at the same time.

24           **SECTION 1918m.** 69.22 (1) (d) of the statutes is amended to read:

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

3           **SECTION 1918n.** 69.22 (1) (d) of the statutes, as affected by 2007 Wisconsin Act  
4 .... (this act), is amended to read:

5           69.22 (1) (d) In addition to other fees under this subchapter, ~~\$20~~ \$10 for  
6 expedited service in issuing a vital record.

7           **SECTION 1918p.** 69.22 (1m) of the statutes is amended to read:

8           69.22 (1m) ~~The~~ Except as provided in sub. (1p), the state registrar and any local  
9 registrar acting under this subchapter shall, for each copy of a birth certificate for  
10 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,  
11 forward to the secretary of administration for deposit in the appropriations under s.  
12 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first  
13 month following the end of the calendar quarter.

14           **SECTION 1918q.** 69.22 (1m) of the statutes, as affected by 2007 Wisconsin Act  
15 .... (this act), is amended to read:

16           69.22 (1m) ~~Except as provided in sub. (1p), the~~ The state registrar and any local  
17 registrar acting under this subchapter shall, for each copy of a birth certificate for  
18 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,  
19 forward to the secretary of administration for deposit in the appropriations under s.  
20 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first  
21 month following the end of the calendar quarter.

22           **SECTION 1918r.** 69.22 (1p) of the statutes is created to read:

23           69.22 (1p) The state registrar and any local registrar acting under this  
24 subchapter shall forward to the secretary of administration for deposit in the  
25 appropriation account under s. 20.435 (1) (gm) all of the following:



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

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

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

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

8 **SECTION 1918s.** 69.22 (1p) of the statutes, as created by 2007 Wisconsin Act ....  
9 (this act), is repealed.”.

10 **358.** Page 841, line 21: delete the material beginning with that line and  
11 ending with page 842, line 18.

12 **359.** Page 843, line 10: delete the material beginning with that line and  
13 ending with page 844, line 14.

14 **360.** Page 865, line 18: after that line insert:

15 “**SECTION 1947m.** 71.05 (1) (c) 8. of the statutes is created to read:

16 71.05 (1) (c) 8. The Wisconsin Health and Educational Facilities Authority  
17 under s. 231.03 (6), on or after the effective date of this subdivision .... [revisor inserts  
18 date], if the proceeds from the bonds or notes that are issued are used by a health  
19 facility, as defined in s. 231.01 (5), to fund the acquisition of information technology  
20 hardware or software.”.

21 **361.** Page 865, line 21: after “(3g),” insert “(3h).”.

22 **362.** Page 867, line 21: delete “An” and substitute “An Subject to subd. 28.  
23 am., an”.

24 **363.** Page 867, line 22: delete “2007” and substitute “2009”.

1           **365.** Page 868, line 2: delete "2006," and substitute "2008, and subject to subd.  
2           28. am.,".

3           **364.** Page 868, line 2: after that line insert:

4           "**SECTION 1953c.** 71.05 (6) (b) 28. am. of the statutes is created to read:

5           71.05 (6) (b) 28. am. Notwithstanding subd. 28. a., for taxable years beginning  
6           after December 31, 2008, the department of revenue and the Board of Regents of the  
7           University of Wisconsin System shall continue making the calculation described  
8           under subd. 28. a. Notwithstanding subd. 28. a., once this calculation exceeds  
9           \$6,000, the deduction for tuition expenses and mandatory student fees, as described  
10          in subd. 28. (intro.), shall be based on an amount equal to not more than twice the  
11          average amount charged by the Board of Regents of the University of Wisconsin  
12          System at 4-year institutions for resident undergraduate academic fees for the most  
13          recent fall semester, as determined by the Board of Regents by September 1 of that  
14          semester, per student for each year to which the claim relates, and the deduction that  
15          may be claimed under this subd. 28. am. first applies to taxable years beginning on  
16          the January 1 after the calculation of the Board of Regents, that must occur by  
17          September 1, exceeds \$6,000.

18          **SECTION 1953d.** 71.05 (6) (b) 28. b. of the statutes is amended to read:

19          71.05 (6) (b) 28. b. From the amount calculated under subd. 28. a. or am., if the  
20          claimant is single or married and filing as head of household and his or her federal  
21          adjusted gross income is more than \$50,000 but not more than \$60,000, subtract the  
22          product of the amount calculated under subd. 28. a. or am. and the value of a fraction,  
23          the denominator of which is \$10,000 and the numerator of which is the difference  
24          between the claimant's federal adjusted gross income and \$50,000.

1           **SECTION 1953e.** 71.05 (6) (b) 28. c. of the statutes is amended to read:

2           71.05 (6) (b) 28. c. From the amount calculated under subd. 28. a. or am., if the  
3 claimant is married and filing jointly and the claimant's and his or her spouse's  
4 federal adjusted gross income is more than \$80,000 but not more than \$100,000,  
5 subtract the product of the amount calculated under subd. 28. a. or am. and the value  
6 of a fraction, the denominator of which is \$20,000 and the numerator of which is the  
7 difference between the claimant's and his or her spouse's federal adjusted gross  
8 income and \$80,000.

9           **SECTION 1953f.** 71.05 (6) (b) 28. d. of the statutes is amended to read:

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

16          **SECTION 1953g.** 71.05 (6) (b) 28. e. of the statutes is amended to read:

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

1 filing jointly “wages, salary, tips, unearned income and net earnings from a trade or  
2 business” means the total wages, salary, tips, unearned income and net earnings  
3 from a trade or business of both spouses.

4 **SECTION 1953h.** 71.05 (6) (b) 28. f. of the statutes is amended to read:

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

8 **366.** Page 874, line 1: delete “2007” and substitute “2008”.

9 **367.** Page 874, line 2: delete “2009” and substitute “2010”.

10 **368.** Page 874, line 4: delete “2008” and substitute “2009”.

11 **369.** Page 874, line 5: delete “2010” and substitute “2011”.

12 **370.** Page 874, line 7: delete “2009” and substitute “2010”.

13 **371.** Page 874, line 8: delete “2011” and substitute “2012”.

14 **372.** Page 874, line 10: delete “2010” and substitute “2011”.

15 **373.** Page 875, line 2: after that line insert:

16 **“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 **374.** Page 876, line 18: after that line insert:

21 **“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           **375.** Page 877, line 24: after "subsection" insert "and s. 560.207".

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

1           **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           **378.** Page 878, line 23: after “*Administration.*” insert “1.”.

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

10          **380.** Page 878, line 24: after that line insert:

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

16          **381.** Page 883, line 25: delete “2008” and substitute “2009”.

17          **382.** Page 884, line 1: delete “or 71.08”.

18          **383.** Page 885, line 3: delete “or 71.08”.

19          **384.** Page 886, line 12: delete “2007” and substitute “2009”.

20          **385.** Page 887, line 10: after that line insert:

21          “**SECTION 1990s.** 71.07 (6e) (a) 2. a. of the statutes is amended to read:

22          71.07 (6e) (a) 2. a. An individual who had served on active duty in the U.S.  
23 armed forces or in forces incorporated as part of the U.S. armed forces,; who was a

1 resident of this state at the time of entry into that active service, or who had been a  
2 resident of this state for any consecutive 5-year period after entry into that active  
3 duty service; and who, while a resident of this state, died while on active duty.

4 **SECTION 1990sc.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:

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

15 **SECTION 1990se.** 71.07 (6e) (a) 2. c. of the statutes is amended to read:

16 71.07 (6e) (a) 2. c. An individual who had served in the national guard or a  
17 reserve component of the U.S. armed forces; who was a resident of this state at the  
18 time of entry into that service, or who had been a resident of this state for any  
19 consecutive 5-year period after entry into that service; and who, while a resident of  
20 this state, died in the line of duty while on active or inactive duty for training  
21 purposes.

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

23 71.07 (6e) (a) 3. (intro.) "Eligible veteran" means an individual ~~who is at least~~  
24 ~~65 years of age and~~ who is verified by the department of veterans affairs as meeting  
25 all of the following conditions:

1           **SECTION 1990si.** 71.07 (6e) (a) 3. b. of the statutes is amended to read:

2           71.07 (6e) (a) 3. b. Was a resident of this state at the time of entry into that  
3           active service or had been a resident of this state for any consecutive 5-year period  
4           after entry into that service.

5           **SECTION 1990sk.** 71.07 (6e) (a) 3. d. of the statutes is amended to read:

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

9           **SECTION 1990sm.** 71.07 (6e) (a) 3e. of the statutes is created to read:

10          71.07 (6e) (a) 3e. "Individual unemployability" means a condition under which  
11          a veteran has a service-connected disability rating of either 60 percent under 38  
12          USC 1114 or 1134 or two or more service-connected disability conditions where one  
13          condition has at least a 40 percent scheduler rating and the combined scheduler  
14          rating for all conditions is at least 70 percent, and has an administrative adjustment  
15          added to his or her service-connected disability, due to individual unemployability,  
16          such that the federal Department of Veterans Affairs rates the veteran 100 percent  
17          disabled."

18          **386.** Page 887, line 15: after "(3n)," insert "(3p)."

19          **387.** Page 887, line 15: delete "(5i), (5j)."

20          **388.** Page 887, line 21: after that line insert:

21          "**SECTION 1991h.** 71.10 (4) (cn) of the statutes is created to read:

22          71.10 (4) (cn) Biodiesel fuel production credit under s. 71.07 (3h)."

23          **389.** Page 887, line 22: delete lines 22 to 24.

24          **390.** Page 888, line 5: after that line insert:



1           **“SECTION 1994h.** 71.10 (4) (i) of the statutes is amended to read:

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

10           **391.** Page 888, line 20: after “(3g),” insert “(3h).”

11           **392.** Page 889, line 1: delete “(2) (b) and” and substitute “~~(2) (b) and~~”.

12           **393.** Page 891, line 10: delete “(2) (b) and” and substitute “~~(2) (b) and~~”.

13           **394.** Page 894, line 6: delete “(2) (b) and” and substitute “~~(2) (b) and~~”.

14           **395.** Page 896, line 21: delete “(2) (b) and” and substitute “~~(2) (b) and~~”.

15           **396.** Page 899, line 9: delete “(2) (b) and” and substitute “~~(2) (b) and~~”.

16           **397.** Page 901, line 19: delete “(2) (b) and”.

17           **398.** Page 903, line 21: delete “(2) (b) and”.

18           **399.** Page 922, line 2: after that line insert:

19           **“SECTION 2017d.** 71.22 (9a) of the statutes is created to read:

20           71.22 (9a) “Qualified real estate investment trust” means a real estate  
21           investment trust, except a real estate investment trust of which more than 50  
22           percent of the voting power or value of the beneficial interests or shares are owned  
23           or controlled, directly or indirectly, by a single entity that is subject to sections 301

1 to 385 of the Internal Revenue Code, that is not exempt under s. 71.26 (1), and that  
2 is not a real estate investment trust or a qualified real estate trust subsidiary under  
3 section 856 (i) of the Internal Revenue Code.

4 **SECTION 2017f.** 71.22 (9c) of the statutes is created to read:

5 71.22 (9c) "Real estate investment trust" means a real estate investment trust  
6 under section 856 of the Internal Revenue Code.

7 **SECTION 2017g.** 71.22 (9d) of the statutes is created to read:

8 71.22 (9d) "Real estate mortgage investment conduit" means a real estate  
9 mortgage investment conduit under section 860D of the Internal Revenue Code.

10 **SECTION 2017h.** 71.22 (9e) of the statutes is created to read:

11 71.22 (9e) "Regulated investment company" means a regulated investment  
12 company under section 851 of the Internal Revenue Code."

13 **400.** Page 923, line 2: after that line insert:

14 "SECTION 2021e. 71.26 (1) (g) of the statutes is created to read:

15 71.26 (1) (g) For taxable years beginning after December 31, 2006, the amount  
16 of any incentive payment received by an individual under s. 23.33 (5r) in the taxable  
17 year to which the claim relates."

18 **401.** Page 923, line 2: after that line insert:

19 "SECTION 2020h. 71.26 (1m) (i) of the statutes is created to read:

20 71.26 (1m) (i) Those issued under s. 231.03 (6), on or after the effective date of  
21 this paragraph .... [revisor inserts date], if the proceeds from the obligations that are  
22 issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition  
23 of information technology hardware or software."

24 **402.** Page 923, line 11: after "(3g)," insert "(3h)."

1           **403.** Page 923, line 22: delete the material beginning with that line and  
2 ending with page 962, line 14, and substitute:

3           “**SECTION 2023d.** 71.26 (2) (b) of the statutes is repealed and recreated to read:

4           71.26 (2) (b) *Regulated investment companies, real estate investment trusts,*  
5 *and real estate mortgage investment conduits.* 1. In this paragraph, except as  
6 provided in subs. 2. to 4., “net income” means one of the following:

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

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

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

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

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

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

11          **404.** Page 964, line 9: after that line insert:

12          “**SECTION 2038h.** 71.28 (3h) of the statutes is created to read:

13          **71.28 (3h) BIODIESEL FUEL PRODUCTION CREDIT.** (a) *Definitions.* In this  
14          subsection:

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

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

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

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

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

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

13 **405.** Page 965, line 15: after “subsection” insert “and s. 560.207”.

14 **406.** Page 965, line 25: after that line insert:

15 “2m. a. The maximum amount of the credits that may be claimed under this  
16 subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2007–08 is \$600,000, as  
17 allocated under s. 560.207.

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

21 **407.** Page 966, line 14: after “*Administration.*” insert “1.”.

22 **408.** Page 966, line 14: delete “(e) to” and substitute “(e), (g), and”.

23 **409.** Page 966, line 15: after that line insert:

1           “2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise  
2 due under s. 71.23 or no tax is due under s. 71.23, 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           **410.** Page 970, line 24: delete “2008” and substitute “2009”.

7           **411.** Page 973, line 10: delete “2007” and substitute “2009”.

8           **412.** Page 974, line 10: after that line insert:

9           “**SECTION 2060s.** 71.30 (3) (cn) of the statutes is created to read:

10           71.30 (3) (cn) Biodiesel fuel production credit under s. 71.28 (3h).”.

11           **413.** Page 974, line 11: delete lines 11 to 13.

12           **414.** Page 974, line 24: after “(2m),” insert “dairy manufacturing facility  
13 investment credit under s. 71.28 (3p).”.

14           **415.** Page 975, line 3: after “(3g),” insert “(3h).”.

15           **416.** Page 1008, line 17: after that line insert:

16           “**SECTION 2086k.** 71.43 (1) of the statutes is amended to read:

17           71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the  
18 counties, cities, villages and towns, there shall be assessed, levied, collected and paid  
19 a tax as provided under this chapter on all Wisconsin net incomes of corporations that  
20 are not subject to the franchise tax under sub. (2) and that own property within this  
21 state; that derive income from sources within this state or from activities that are  
22 attributable to this state; or whose business within this state during the taxable year,  
23 except as provided under s. 71.23 (3), consists exclusively of foreign commerce,  
24 interstate commerce, or both, or that buy or sell lottery prizes if the winning tickets

1 were originally bought in this state; except as exempted under ss. 71.26 (1) and 71.45  
2 (1) (a). This section shall not be construed to prevent or affect the correction of errors  
3 or omissions in the assessments of income for former years under s. 71.74 (1) and (2).

4 **SECTION 2086L.** 71.43 (2) of the statutes is amended to read:

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

1           **417.** Page 1009, line 9: after that line insert:

2           “**SECTION 2087e.** 71.45 (1) of the statutes is renumbered 71.45 (1) (intro.) and  
3 amended to read:

4           71.45 (1) **EXEMPT AND EXCLUDABLE INCOME.** (intro.) There shall be exempt from  
5 taxation under this subchapter income as follows:

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

24           **SECTION 2087g.** 71.45 (1) (b) of the statutes is created to read:



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

4           **418.** Page 1009, line 9: after that line insert:

5           “**SECTION 2087h.** 71.45 (1t) (i) of the statutes is created to read:

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

10          **419.** Page 1009, line 12: after “(1dx),” insert “(3h).”.

11          **420.** Page 1011, line 7: after that line insert:

12          “**SECTION 2094h.** 71.47 (3h) of the statutes is created to read:

13          71.47 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this  
14 subsection:

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

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

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

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

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

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

13 **421.** Page 1012, line 12: after “subsection” insert “and s. 560.207”.

14 **422.** Page 1012, line 22: after that line insert:

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

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

21 **423.** Page 1013, line 11: after “*Administration.*” insert “1.”

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

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           **426.** Page 1017, line 20: delete “2008” and substitute “2009”.

7           **427.** Page 1020, line 7: delete “2007” and substitute “2009”.

8           **428.** Page 1021, line 7: after that line insert:

9           “**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           **429.** Page 1021, line 8: delete lines 8 to 10.

12           **430.** Page 1021, line 21: after “(2m),” insert “dairy manufacturing facility  
13 investment credit under s. 71.47 (3p).”

14           **431.** Page 1021, line 22: delete “71.28” and substitute “71.47”.

15           **432.** Page 1021, line 23: delete that line.

16           **433.** Page 1022, line 1: delete lines 1 to 25.

17           **434.** Page 1023, line 1: delete lines 1 and 2.

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

19           “**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 **436.** Page 1027, line 2: delete lines 2 and 3 and substitute "sub. (2) (a) and (b),  
23 if, during the period beginning on the first day of the 3rd month beginning after  
24 publication .... [revisor inserts date], and ending on the last day of the 7th month

1 beginning after publication .... [revisor inserts date], the taxpayer does the  
2 following:”.

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

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

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

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

14 **441.** Page 1032, line 24: delete “February 29, 2008” and substitute “the last  
15 day of the 7th month beginning after publication .... [revisor inserts date]”.

16 **442.** Page 1035, line 10: delete “February 29, 2008” and substitute “the last  
17 day of the 7th month beginning after publication .... [revisor inserts date]”.

18 **443.** Page 1045, line 16: after that line insert:

19 “**SECTION 2153p.** 73.03 (62) of the statutes is amended to read:

20 73.03 (62) To prepare and maintain a list of all persons who owe delinquent  
21 taxes, including interest, penalties, fees, and costs, to the department, in excess of  
22 \$25,000 \$5,000, which are unpaid for more than 90 days after all appeal rights have  
23 expired, ~~and~~; to post the names of persons from this list on the Internet at a site that  
24 is created and maintained by the department for this purpose; and to distribute the

1 posted information to Internet search engines so the information is searchable. The  
2 Internet site shall list the name, address, type of tax due, and amount of tax due,  
3 including interest, penalties, fees, and costs for each person who has one of the  
4 delinquent taxpayer accounts, and the Internet site shall also contain a special page  
5 for the persons who have the 100 largest delinquent taxpayer accounts. Except as  
6 otherwise provided in this subsection, the department shall update the Internet site  
7 on a quarterly basis, and shall send the updates to the Internet search engines. The  
8 department may not post on the Internet or distribute to Internet search engines the  
9 name of any person who has reached an agreement or compromise with the  
10 department, or the department of justice, under s. 71.92 and is in compliance with  
11 that agreement, regarding the payment of delinquent taxes, or the name of any  
12 person who is protected by a stay that is in effect under the Federal Bankruptcy Code;  
13 the Internet posting and Internet search engines shall be updated each business day,  
14 as defined in s. 562.01 (3m), to comply with these prohibitions.”.

15 **444.** Page 1051, line 13: delete the material beginning with that line and  
16 ending with page 1052, line 3.

17 **445.** Page 1052, line 4: delete the material beginning with that line and  
18 ending with page 1053, line 6, and substitute:

19 “**SECTION 2168d.** 77.21 (2m) of the statutes is created to read:

20 77.21 (2m) “Sibling” means one of 2 or more individuals who have at least one  
21 common parent and includes a half brother, a half sister, a stepbrother, and a  
22 stepsister.

23 **SECTION 2169d.** 77.25 (8n) of the statutes is created to read:

24 77.25 (8n) Between siblings for nominal or no consideration.”.