

- 1           **446.** Page 1053, line 12: delete “specified digital”.
- 2           **447.** Page 1053, line 13: delete “goods, additional digital goods,”.
- 3           **448.** Page 1053, line 15: delete lines 15 to 20.
- 4           **449.** Page 1054, line 4: delete that line and substitute “services.”.
- 5           **450.** Page 1054, line 5: delete lines 5 to 16.
- 6           **451.** Page 1055, line 4: delete lines 4 to 6.
- 7           **452.** Page 1056, line 22: delete lines 22 and 23.
- 8           **453.** Page 1057, line 10: delete “specified”.
- 9           **454.** Page 1057, line 11: delete “digital goods, additional digital goods,”.
- 10          **455.** Page 1057, line 13: delete “specified digital goods, additional digital  
11 goods,”.
- 12          **456.** Page 1058, line 12: delete the material beginning with that line and  
13 ending with page 1059, line 19.
- 14          **457.** Page 1061, line 22: delete the material beginning with that line and  
15 ending with page 1062, line 13.
- 16          **458.** Page 1062, line 21: after that line insert:
- 17          “**SECTION 2199m.** 77.51 (4) (c) 1. of the statutes is amended to read:
- 18          77.51 (4) (c) 1. All receipts, cash, credits, and property except as provided in par.
- 19          (b) 3., including credits for which a person’s books and records show that the  
20 transaction created, with regard to the transferee, an obligation to pay a certain  
21 amount of money or an increase in accounts payable or, with regard to the transferor,  
22 a right to receive a certain amount of money or an increase in accounts receivable.”.

- 1           **459.** Page 1062, line 22: after “statutes” insert “, as affected by 2007  
2 Wisconsin Act .... (this act),”.
- 3           **460.** Page 1063, line 3: delete “specified”.
- 4           **461.** Page 1063, line 4: delete “digital goods, or additional digital goods”.
- 5           **462.** Page 1063, line 6: delete that line and substitute “service rather than the  
6 property or items, even though the property or items”.
- 7           **463.** Page 1063, line 7: delete “or goods”.
- 8           **464.** Page 1066, line 9: delete “specified digital goods, additional digital  
9 goods,”.
- 10           **465.** Page 1066, line 14: on lines 14 and 16, delete “specified digital goods,  
11 additional digital goods,”.
- 12           **466.** Page 1066, line 25: delete “specified”.
- 13           **467.** Page 1067, line 1: delete “digital goods, additional digital goods,”.
- 14           **468.** Page 1069, line 5: delete “under par. (a) 4.”.
- 15           **469.** Page 1069, line 6: delete “Two” and substitute “For purposes of par. (a)  
16 2. and 4., 2”.
- 17           **470.** Page 1069, line 11: delete “Two” and substitute “For purposes of par. (a)  
18 2. and 4., 2”.
- 19           **471.** Page 1069, line 13: delete “Bakery” and substitute “For purposes of par.  
20 (a) 2. and 4., bakery”.
- 21           **472.** Page 1069, line 16: delete “Food and” and substitute “For purposes of  
22 par. (a) 4., food and”.

1           **473.** Page 1069, line 18: delete “Eggs” and substitute “For purposes of par. (a)  
2 4., eggs”.

3           **474.** Page 1072, line 24: delete “specified digital goods, additional digital  
4 goods,”.

5           **475.** Page 1073, line 6: delete lines 6 to 11 and substitute:

6           **“SECTION 2224ac.** 77.51 (12) (a) of the statutes is amended to read:

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

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

17           77.51 (12) (a) Any transfer of title, possession, ownership, enjoyment, or use  
18 by: cash or credit transaction, exchange, barter, lease or rental, conditional or  
19 otherwise, in any manner or by any means whatever of tangible personal property  
20 or items or property under s. 77.52 (1) (b) or (c) for a consideration, including any  
21 transaction for which a person’s books and records show the transaction created,  
22 with regard to the transferee, an obligation to pay a certain amount of money or an  
23 increase in accounts payable or, with regard to the transferor, a right to receive a  
24 certain amount of money or an increase in accounts receivable;”.

- 1           **479.** Page 1073, line 13: delete “, items” and substitute “or items”.
- 2           **480.** Page 1073, line 14: delete “, specified digital goods, or additional digital”.
- 3           **481.** Page 1073, line 15: delete “goods”.
- 4           **482.** Page 1073, line 20: delete “specified digital goods, additional digital”.
- 5           **483.** Page 1073, line 21: delete “goods,”.
- 6           **484.** Page 1073, line 23: delete “the property,” and substitute “the property  
7 or”.
- 8           **485.** Page 1073, line 24: delete that line and substitute “(c).”.
- 9           **486.** Page 1074, line 7: delete “property, items” and substitute “property or  
10 items or property”.
- 11           **487.** Page 1074, line 7: delete “, specified”.
- 12           **488.** Page 1074, line 8: delete “digital goods, or additional digital goods”.
- 13           **489.** Page 1074, line 9: on lines 9, 10, 12 and 13, delete “property, items, or  
14 goods” and substitute “property or items”.
- 15           **490.** Page 1074, line 25: delete “specified digital goods, additional digital  
16 goods,”.
- 17           **491.** Page 1075, line 7: delete “property,” and substitute “property or”.
- 18           **492.** Page 1075, line 8: delete “, specified digital goods, or additional digital  
19 goods”.
- 20           **493.** Page 1077, line 6: delete “property, items” and substitute “property or  
21 items”.
- 22           **494.** Page 1077, line 6: delete “, specified digital goods, or”.

- 1           **495.** Page 1077, line 7: delete “additional digital goods”.
- 2           **496.** Page 1077, line 11: delete “specified digital goods, or additional digital
- 3 goods”.
- 4           **497.** Page 1077, line 15: on lines 15, 17 and 25, delete “property, items” and
- 5 substitute “property or items”.
- 6           **498.** Page 1077, line 15: delete “specified digital”.
- 7           **499.** Page 1077, line 16: delete “goods, or additional digital goods”.
- 8           **500.** Page 1077, line 18: delete “, specified digital goods, or additional digital
- 9 goods”.
- 10          **501.** Page 1077, line 25: delete “, specified”.
- 11          **502.** Page 1078, line 1: delete “digital goods, or additional digital goods”.
- 12          **503.** Page 1078, line 8: on lines 8 and 13, delete “property, items” and
- 13 substitute “property or items”.
- 14          **504.** Page 1078, line 8: delete “, specified digital”.
- 15          **505.** Page 1078, line 9: delete “goods, or additional digital goods”.
- 16          **506.** Page 1078, line 14: delete “, specified digital goods, or additional digital
- 17 goods”.
- 18          **507.** Page 1078, line 15: on lines 15 and 16, delete “, items, or goods” and
- 19 substitute “or items”.
- 20          **508.** Page 1078, line 21: delete “property,” and substitute “property or”.
- 21          **509.** Page 1078, line 22: delete “, specified digital goods, or additional”.
- 22          **510.** Page 1078, line 23: delete “digital goods”.

1           **511.** Page 1079, line 5: on lines 5, 8 and 14, delete “property, items” and  
2 substitute “property or items”.

3           **512.** Page 1079, line 6: on lines 6, 9 and 15, delete “, specified digital goods,  
4 or additional digital goods”.

5           **513.** Page 1079, line 19: after that line insert:

6           “**SECTION 2237d.** 77.51 (13) (p) of the statutes is created to read:

7           77.51 (13) (p) All persons described in this subsection regardless of all of the  
8 following:

9           1. Whether the transaction is mercantile in nature.

10          2. Whether the seller sells smaller quantities from inventory.

11          3. Whether the seller makes or intends to make a profit on the sale.

12          4. Whether the seller or the buyer receives a benefit the seller or buyer  
13 bargained for.

14          5. The percentage of the seller’s total sales that the sale represents.

15          6. Any activities other than those described in pars. (a) to (o) in which the seller  
16 is engaged.”.

17           **514.** Page 1080, line 2: delete “property, items” and substitute “property or  
18 items”.

19           **515.** Page 1080, line 3: on lines 3 and 22, delete “, specified digital goods, or  
20 additional digital goods”.

21           **516.** Page 1080, line 12: delete “specified”.

22           **517.** Page 1080, line 13: delete “digital goods, additional digital goods,”.

23           **518.** Page 1081, line 3: delete lines 3 to 7.

1           **519.** Page 1081, line 12: on lines 12 and 25, delete “specified digital goods,  
2 additional digital”.

3           **520.** Page 1081, line 13: delete “goods,”.

4           **521.** Page 1081, line 14: delete “specified digital goods,”.

5           **522.** Page 1081, line 15: delete “additional digital goods,”.

6           **523.** Page 1081, line 18: delete “property, items” and substitute “property or  
7 items”.

8           **524.** Page 1081, line 18: delete “, specified digital goods, or”.

9           **525.** Page 1081, line 19: delete “additional digital goods”.

10          **526.** Page 1081, line 20: delete “property, items, or goods” and substitute  
11 “property or items”.

12          **527.** Page 1082, line 1: delete “goods,”.

13          **528.** Page 1082, line 5: on lines 5, 12 and 17, delete “, items” and substitute  
14 “or items”.

15          **529.** Page 1082, line 5: delete “, specified digital goods, or”.

16          **530.** Page 1082, line 6: delete “additional digital goods”.

17          **531.** Page 1082, line 12: delete “, specified digital”.

18          **532.** Page 1082, line 13: delete “goods, or additional digital goods”.

19          **533.** Page 1082, line 18: delete “, specified digital goods, or additional digital”.

20          **534.** Page 1082, line 19: delete “goods”.

21          **535.** Page 1082, line 25: after that line insert:

22          “**SECTION 2253d.** 77.51 (14) (m) of the statutes is created to read:

1           77.51 (14) (m) A transaction for which a person's books and records show the  
2 transaction created, with regard to the transferee, an obligation to pay a certain  
3 amount of money or an increase in accounts payable or, with regard to the transferor,  
4 a right to receive a certain amount of money or an increase in accounts receivable.

5           **SECTION 2253e.** 77.51 (14) (n) of the statutes is created to read:

6           77.51 (14) (n) All activities described in this subsection regardless of all of the  
7 following:

- 8           1. Whether the transaction is mercantile in nature.
- 9           2. Whether the seller sells smaller quantities from inventory.
- 10          3. Whether the seller makes or intends to make a profit on the sale.
- 11          4. Whether the seller or the buyer receives a benefit the seller or buyer  
12 bargained for.
- 13          5. The percentage of the seller's total sales that the sale represents.
- 14          6. Any activities other than those described in sub. (13) (a) to (o) in which the  
15 seller is engaged.”.

16           **536.** Page 1083, line 2: on lines 2, 6, 10, 14, 18 and 22, delete “, items” and  
17 substitute “or items”.

18           **537.** Page 1083, line 3: on lines 3, 7, 11, 15, 19 and 23, delete “, specified digital  
19 goods, or additional digital goods”.

20           **538.** Page 1084, line 1: on lines 1, 5, 9, 14 and 19, delete “, items” and  
21 substitute “or items”.

22           **539.** Page 1084, line 2: on lines 2, 6, 10 and 15, delete “, specified digital goods,  
23 or additional digital goods”.

24           **540.** Page 1084, line 20: delete “, specified digital goods, or additional digital”.



- 1           **541.** Page 1084, line 21: delete “goods”.
- 2           **542.** Page 1084, line 22: delete “property,” and substitute “property or”.
- 3           **543.** Page 1084, line 23: delete “, or goods”.
- 4           **544.** Page 1085, line 1: delete “, items, or goods” and substitute “or items”.
- 5           **545.** Page 1085, line 8: on lines 8, 11 and 22, delete “property,” and substitute  
6 “property or”.
- 7           **546.** Page 1085, line 8: delete “(c),” and substitute “(c)”.
- 8           **547.** Page 1085, line 9: delete “specified digital goods, or additional digital  
9 goods”.
- 10          **548.** Page 1085, line 12: delete “, specified digital goods, or additional”.
- 11          **549.** Page 1085, line 13: delete “digital goods”.
- 12          **550.** Page 1085, line 23: delete “, specified digital goods, or additional digital  
13 goods”.
- 14          **551.** Page 1085, line 24: on lines 24 and 25, delete “, items, or goods” and  
15 substitute “or items”.
- 16          **552.** Page 1086, line 3: on lines 3 and 14, delete “, specified digital goods,  
17 additional digital goods”.
- 18          **553.** Page 1086, line 4: on lines 4, 7 and 17, delete “property,” and substitute  
19 “property or”.
- 20          **554.** Page 1086, line 5: on lines 5, 8 and 18, delete “, specified digital goods,  
21 or additional digital goods”.
- 22          **555.** Page 1087, line 1: delete “property,” and substitute “property or”.

1           **556.** Page 1087, line 1: delete “, specified”.

2           **557.** Page 1087, line 2: delete “digital goods, or additional digital goods”.

3           **558.** Page 1087, line 3: on lines 3, 4, 6 and 7, delete “, items, or goods” and  
4 substitute “or items”.

5           **559.** Page 1087, line 19: delete “specified digital goods, additional digital  
6 goods,”.

7           **560.** Page 1088, line 1: delete “property,” and substitute “property or”.

8           **561.** Page 1088, line 2: delete “, specified digital goods, or additional digital  
9 goods”.

10          **562.** Page 1089, line 21: delete the material beginning with that line and  
11 ending with page 1090, line 2 and substitute:

12          **SECTION 2269e.** 77.51 (17) (intro.) of the statutes, as affected by 2007 Wisconsin  
13 Act ... (this act), is amended to read:

14          77.51 (17) (intro.) “Seller” includes every person selling, leasing, or renting  
15 tangible personal property or items or property under s. 77.52 (1) (b) or (c) or selling,  
16 performing, or furnishing services of a kind the ~~gross receipts~~ sales price from the  
17 sale, lease, rental, performance, or furnishing of which ~~are~~ is required to be included  
18 in the measure of the sales tax, regardless of all of the following:

19          **“SECTION 2269d.** 77.51 (17) of the statutes is renumbered 77.51 (17) (intro.) and  
20 amended to read:

21          77.51 (17) (intro.) “Seller” includes every person selling, leasing, or renting  
22 tangible personal property or selling, performing, or furnishing services of a kind the  
23 gross receipts from the sale, lease, rental, performance, or furnishing of which are

1 required to be included in the measure of the sales tax, regardless of all of the  
2 following:

3 **SECTION 2269f.** 77.51 (17) (a) to (f) of the statutes are created to read:

4 77.51 (17) (a) Whether the transaction is mercantile in nature.

5 (b) Whether the seller sells smaller quantities from inventory.

6 (c) Whether the seller makes or intends to make a profit on the sale.

7 (d) Whether the seller or the buyer receives a benefit the seller or buyer  
8 bargained for.

9 (e) The percentage of the seller's total sales that the sale represents.

10 (f) Any activities other than those described in sub. (13) (a) to (o) in which the  
11 seller is engaged.”.

12 **566.** Page 1090, line 22: delete the material beginning with that line and  
13 ending with page 1091, line 2.

14 **567.** Page 1091, line 5: delete “property,” and substitute “property or”.

15 **568.** Page 1091, line 5: delete “, specified digital”.

16 **569.** Page 1091, line 6: delete “goods, or additional digital goods”.

17 **570.** Page 1091, line 18: delete “, specified”.

18 **571.** Page 1091, line 19: delete “digital goods, or additional digital goods”.

19 **572.** Page 1094, line 1: delete lines 1 and 2.

20 **573.** Page 1094, line 6: delete lines 6 to 8.

21 **574.** Page 1094, line 11: delete “, specified digital”.

22 **575.** Page 1094, line 12: delete “goods, additional digital goods”.

23 **576.** Page 1094, line 13: delete “goods” and substitute “items”.

1           **577.** Page 1094, line 15: delete “property,” and substitute “property or”.

2           **578.** Page 1094, line 16: delete “, specified digital goods, or additional”.

3           **579.** Page 1094, line 17: delete “digital goods”.

4           **580.** Page 1094, line 21: delete lines 21 and 22 and substitute “direct the  
5 disposition of property or items or property under s. 77.52 (1) (b) or (c), whether or  
6 not the purchaser has”.

7           **581.** Page 1094, line 23: delete “, items, or goods” and substitute “or items”.

8           **582.** Page 1095, line 1: delete “, specified digital goods, additional digital  
9 goods”.

10          **583.** Page 1095, line 6: delete “specified digital”.

11          **584.** Page 1095, line 7: delete “goods, additional digital goods,”.

12          **585.** Page 1095, line 10: delete “specified digital goods, additional digital  
13 goods,”.

14          **586.** Page 1095, line 11: on lines 11 and 12, delete “goods,”.

15          **587.** Page 1096, line 23: delete the material beginning with that line and  
16 ending with page 1097, line 4.

17          **588.** Page 1097, line 4: after that line insert:

18           “**SECTION 2289d.** 77.52 (1b) of the statutes is created to read:

19           77.52 (1b) All sales, leases, or rentals of tangible personal property at retail  
20 in this state are subject to the tax imposed under sub. (1) unless an exemption in this  
21 subchapter applies.

22           **SECTION 2289e.** 77.52 (1b) of the statutes, as created by 2007 Wisconsin Act ....  
23 (this act), is repealed and recreated to read:

1           77.52 (1b) All sales, leases, or rentals of tangible personal property or items  
2 or property under sub. (1) (b) or (c) at retail in this state are subject to the tax imposed  
3 under sub. (1) unless an exemption in this subchapter applies.”.

4           **589.** Page 1097, line 11: delete the material beginning with that line and  
5 ending with page 1098, line 3.

6           **590.** Page 1099, line 20: delete “property,” and substitute “property and”.

7           **591.** Page 1099, line 21: delete “, specified digital goods, and additional  
8 digital”.

9           **592.** Page 1099, line 22: delete “goods,”.

10          **593.** Page 1099, line 24: delete “, items, or goods” and substitute “or items”.

11          **594.** Page 1100, line 8: on lines 8, 16 and 20, delete “property,” and substitute  
12 “property or”.

13          **595.** Page 1100, line 9: delete “, specified digital goods, or additional digital”.

14          **596.** Page 1100, line 10: delete “goods”.

15          **597.** Page 1100, line 16: delete “, specified”.

16          **598.** Page 1100, line 17: delete “digital goods, and additional digital goods”.

17          **599.** Page 1100, line 21: delete “, specified digital goods, and additional digital  
18 goods”.

19          **600.** Page 1101, line 2: on lines 2 and 6, delete “property,” and substitute  
20 “property or”.

21          **601.** Page 1101, line 2: delete “, specified”.

22          **602.** Page 1101, line 3: delete “digital goods, and additional digital goods”.

1           **603.** Page 1101, line 7: delete “, specified digital goods, and additional digital  
2 goods”.

3           **604.** Page 1101, line 14: delete “specified digital goods, and additional digital  
4 goods,”.

5           **605.** Page 1101, line 15: delete “, items, or digital goods” and substitute “or  
6 items”.

7           **606.** Page 1101, line 20: delete “property,” and substitute “property or”.

8           **607.** Page 1101, line 20: delete “specified digital goods, or”.

9           **608.** Page 1101, line 21: delete “, items, or digital goods” and substitute “or  
10 items”.

11           **609.** Page 1101, line 21: delete “additional digital goods,”.

12           **610.** Page 1102, line 2: on lines 2, 5 and 14, delete “property,” and substitute  
13 “property or”.

14           **611.** Page 1102, line 2: delete “, specified”.

15           **612.** Page 1102, line 3: delete that line and substitute “physically  
16 transferred”.

17           **613.** Page 1102, line 4: delete “electronically,”.

18           **614.** Page 1102, line 6: delete “, specified digital goods, or additional digital  
19 goods”.

20           **615.** Page 1102, line 7: after that line insert:

21           “**SECTION 2300d.** 77.52 (2n) of the statutes is created to read:

1           77.52 (2n) The selling, performing, or furnishing of the services described  
2 under sub. (2) (a) at retail in this state is subject to the tax imposed under sub. (2)  
3 unless an exemption in this subchapter applies.

4           **SECTION 2300e.** 77.52 (2n) of the statutes, as created by 2007 Wisconsin Act  
5 .... (this act), is repealed and recreated to read:

6           77.52 (2n) The selling, licensing, performing, or furnishing of the services  
7 described under sub. (2) (a) at retail in this state, as determined under s. 77.522, is  
8 subject to the tax imposed under sub. (2) unless an exemption in this subchapter  
9 applies.”.

10           **616.** Page 1102, line 14: delete “specified digital goods, or”.

11           **617.** Page 1102, line 15: delete “additional digital goods”.

12           **618.** Page 1103, line 19: delete “specified digital goods, additional digital  
13 goods,”.

14           **619.** Page 1103, line 23: delete “specified digital goods, additional digital”.

15           **620.** Page 1103, line 24: delete “goods,”.

16           **621.** Page 1104, line 4: delete “specified digital goods,”.

17           **622.** Page 1104, line 5: delete “additional digital goods,”.

18           **623.** Page 1104, line 8: delete “digital good,”.

19           **624.** Page 1104, line 16: delete “specified digital”.

20           **625.** Page 1104, line 17: delete “goods, additional digital goods,”.

21           **626.** Page 1105, line 4: delete “specified digital goods, additional digital  
22 goods,”.

23           **627.** Page 1106, line 6: delete “specified digital goods,”.

- 1           **628.** Page 1106, line 7: delete “additional digital goods.”
- 2           **629.** Page 1106, line 8: on lines 8, 9, 10, 12 and 14, delete “goods.”
- 3           **630.** Page 1106, line 20: delete “specified digital goods, additional digital  
4 goods.”
- 5           **631.** Page 1106, line 25: delete “specified digital goods, additional”.
- 6           **632.** Page 1107, line 1: delete “digital goods.”
- 7           **633.** Page 1107, line 7: delete “specified digital goods, additional digital  
8 goods.”
- 9           **634.** Page 1107, line 11: delete “property,” and substitute “property or”.
- 10          **635.** Page 1107, line 12: delete “, specified digital goods, or additional digital  
11 goods”.
- 12          **636.** Page 1108, line 10: delete “property,” and substitute “property or”.
- 13          **637.** Page 1108, line 11: delete “, specified digital goods, or additional digital  
14 goods”.
- 15          **638.** Page 1108, line 12: delete “, items, or” and substitute “or items”.
- 16          **639.** Page 1108, line 13: delete “goods”.
- 17          **640.** Page 1108, line 24: delete “(c),” and substitute “(c) or”.
- 18          **641.** Page 1108, line 24: delete the material beginning with “services;” and  
19 ending with “first” on line 25 and substitute “services”.
- 20          **642.** Page 1110, line 12: delete lines 12 to 14.
- 21          **643.** Page 1112, line 1: delete “property,” and substitute “property or”.



1           **644.** Page 1112, line 2: delete “, specified digital goods, or additional digital  
2 goods”.

3           **645.** Page 1118, line 3: delete the material beginning with “; on” and ending  
4 with “goods” on line 7.

5           **646.** Page 1118, line 11: after that line insert:

6           “**SECTION 2326d.** 77.53 (1b) of the statutes is created to read:

7           77.53 (1b) The storage, use, or other consumption in this state of tangible  
8 personal property, and the use or other consumption in this state of a taxable service,  
9 purchased from any retailer is subject to the tax imposed in this section unless an  
10 exemption in this subchapter applies.

11           **SECTION 2326e.** 77.53 (1b) of the statutes, as created by 2007 Wisconsin Act ....  
12 (this act), is repealed and recreated to read:

13           77.53 (1b) The storage, use, or other consumption in this state of tangible  
14 personal property or items or property under s. 77.52 (1) (b) or (c) and the use or other  
15 consumption in this state of a taxable service, purchased from any retailer is subject  
16 to the tax imposed in this section unless an exemption in this subchapter applies.”.

17           **647.** Page 1118, line 14: on lines 14 and 25, delete “specified”.

18           **648.** Page 1118, line 15: delete “digital goods, additional digital goods,”.

19           **649.** Page 1119, line 1: delete “digital goods, additional digital goods,”.

20           **650.** Page 1119, line 12: delete “specified digital goods, additional digital  
21 goods,”.

22           **651.** Page 1119, line 25: delete “specified”.

- 1           **652.** Page 1120, line 1: on lines 1 and 18, delete “digital goods, additional  
2 digital goods,”.
- 3           **653.** Page 1120, line 17: delete “specified”.
- 4           **654.** Page 1120, line 23: delete “specified digital goods,”.
- 5           **655.** Page 1120, line 24: delete “additional digital goods,”.
- 6           **656.** Page 1121, line 7: delete “specified digital goods, additional digital  
7 goods,”.
- 8           **657.** Page 1121, line 14: delete “specified digital”.
- 9           **658.** Page 1121, line 15: delete “goods, additional digital goods,”.
- 10          **659.** Page 1121, line 21: delete “specified”.
- 11          **660.** Page 1121, line 22: delete “digital goods, additional digital goods,”.
- 12          **661.** Page 1122, line 23: delete “specified digital goods,”.
- 13          **662.** Page 1122, line 24: delete “additional digital goods,”.
- 14          **663.** Page 1123, line 2: on lines 2, 6 and 11, delete “specified digital goods,  
15 additional digital goods,”.
- 16          **664.** Page 1123, line 19: delete “digital good,”.
- 17          **665.** Page 1123, line 23: delete “specified digital goods, additional digital”.
- 18          **666.** Page 1123, line 24: delete “goods,”.
- 19          **667.** Page 1124, line 8: delete “specified digital goods, additional digital  
20 goods,”.
- 21          **668.** Page 1124, line 13: delete “property,” and substitute “property or”.
- 22          **669.** Page 1124, line 14: delete “, specified digital goods, or additional digital”.

1           **670.** Page 1124, line 15: delete “goods”.

2           **671.** Page 1124, line 20: delete “, item, or digital good” and substitute “or  
3 item”.

4           **672.** Page 1125, line 8: delete “goods,” and substitute “goods or”.

5           **673.** Page 1125, line 8: delete “(c),” and substitute “(c)”.

6           **674.** Page 1125, line 9: delete “specified digital goods, or additional digital  
7 goods”.

8           **675.** Page 1128, line 25: after that line insert:

9           “**SECTION 2357d.** 77.54 (9a) (i) of the statutes is created to read:

10           77.54 (9a) (i) A cemetery company or corporation described under section 501  
11 (c) (13) of the Internal Revenue Code, if the tangible personal property or taxable  
12 services are used exclusively by the cemetery company or corporation for the  
13 purposes of the company or corporation.”.

14           **676.** Page 1134, line 22: after “statutes” insert “, as affected by 2007  
15 Wisconsin Act 19,”.

16           **677.** Page 1134, line 25: after “(b)” insert “and (c)”.

17           **678.** Page 1135, line 1: delete that line and substitute “is exempt under s.  
18 70.11 (21) or that would be exempt under s. 70.11 (21) if the”.

19           **679.** Page 1135, line 3: on lines 3, 8 and 11, after “(b)” insert “and (c)”.

20           **680.** Page 1136, line 13: after that line insert:

21           “**SECTION 2391d.** 77.54 (30) (a) 1m. of the statutes is created to read:

22           77.54 (30) (a) 1m. Biomass, as defined in s. 196.378 (1) (ar), that is used for fuel  
23 sold for residential use.”.

1           **681.** Page 1140, line 8: delete “are” and substitute “is”.

2           **682.** Page 1140, line 8: delete “and 2.”.

3           **683.** Page 1140, line 11: delete lines 11 to 14 and substitute:

4           “**SECTION 2410d.** 77.54 (47) (b) 2. of the statutes is amended to read:

5           77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges  
6           for shooting at the facility, but is not required to pay the tax imposed under s. 77.52  
7           on its gross receipts from such charges because the charges are for occasional sales,  
8           as provided under sub. (7m), or because the charges satisfy the exemption under s.  
9           77.52 (2) (a) 2. b.

10           **SECTION 2410e.** 77.54 (47) (b) 2. of the statutes, as affected by 2007 Wisconsin  
11           Act ... (this act), is amended to read:

12           77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges  
13           for shooting at the facility, but is not required to pay the tax imposed under s. 77.52  
14           on ~~its gross receipts~~ the sales price from such charges because the charges are for  
15           occasional sales, as provided under sub. (7m), or because the charges satisfy the  
16           exemption under s. 77.52 (2) (a) 2. b.”.

17           **684.** Page 1141, line 17: delete lines 17 to 22.

18           **685.** Page 1142, line 8: delete the material beginning with that line and  
19           ending with page 1144, line 11.

20           **686.** Page 1144, line 22: after that line insert:

21           “**SECTION 2419c.** 77.54 (56) of the statutes is created to read:

22           77.54 (56) (a) The gross receipts from the sale of and the storage, use, or other  
23           consumption of a product whose power source is wind energy, direct radiant energy  
24           received from the sun, or gas generated from anaerobic digestion of animal manure

1 and other agricultural waste, if the product produces at least 200 watts of alternating  
2 current or 600 British thermal units per day, except that the exemption under this  
3 subsection does not apply to an uninterruptible power source that is designed  
4 primarily for computers.

5 (b) Except for the sale of electricity or energy that is exempt from taxation  
6 under sub. (30), the gross receipts from the sale of and the storage, use, or other  
7 consumption of electricity or energy produced by a product described under par. (a).

8 **SECTION 2419cm.** 77.54 (56) of the statutes, as affected by 2007 Wisconsin Act  
9 .... (this act), is repealed and recreated to read:

10 77.54 (56) (a) The sales price from the sale of and the storage, use, or other  
11 consumption of a product whose power source is wind energy, direct radiant energy  
12 received from the sun, or gas generated from anaerobic digestion of animal manure  
13 and other agricultural waste, if the product produces at least 200 watts of alternating  
14 current or 600 British thermal units per day, except that the exemption under this  
15 subsection does not apply to an uninterruptible power source that is designed  
16 primarily for computers.

17 (b) Except for the sale of electricity or energy that is exempt from taxation  
18 under sub. (30), the sales price from the sale of and the storage, use, or other  
19 consumption of electricity or energy produced by a product described under par. (a).”.

20 **687.** Page 1146, line 12: on lines 12, 16 and 19, delete “property,” and  
21 substitute “property or”.

22 **688.** Page 1146, line 12: delete “, specified digital goods,”.

23 **689.** Page 1146, line 13: delete “or additional digital goods”.

24 **690.** Page 1146, line 16: delete “, specified digital goods, or”.

- 1           **691.** Page 1146, line 17: delete “additional digital goods”.
- 2           **692.** Page 1146, line 19: delete “, specified”.
- 3           **693.** Page 1146, line 20: delete “digital goods, or additional digital goods”.
- 4           **694.** Page 1147, line 4: delete “specified digital goods, additional digital”.
- 5           **695.** Page 1147, line 5: delete “goods”.
- 6           **696.** Page 1148, line 2: delete “property,” and substitute “property or”.
- 7           **697.** Page 1148, line 3: delete “, specified digital goods, or additional digital  
8 goods”.
- 9           **698.** Page 1148, line 13: delete lines 13 to 15.
- 10          **699.** Page 1149, line 4: delete “property,” and substitute “property or”.
- 11          **700.** Page 1149, line 4: delete “, specified digital”.
- 12          **701.** Page 1149, line 5: delete “goods, or additional digital goods”.
- 13          **702.** Page 1149, line 24: delete “specified digital goods, additional digital  
14 goods”.
- 15          **703.** Page 1150, line 1: delete “specified digital goods, additional digital  
16 goods”.
- 17          **704.** Page 1150, line 16: delete “specified digital goods, additional digital”.
- 18          **705.** Page 1150, line 17: delete “goods”.
- 19          **706.** Page 1150, line 21: delete “property,” and substitute “property or”.
- 20          **707.** Page 1150, line 22: delete “, specified digital goods, or additional digital  
21 goods”.
- 22          **708.** Page 1150, line 23: delete “, items, or goods” and substitute “or items”.

1           **709.** Page 1150, line 25: delete “, items, or” and substitute “or items”.

2           **710.** Page 1151, line 1: on lines 1 and 13, delete “goods”.

3           **711.** Page 1151, line 3: on lines 3, 11 and 20, delete “property,” and substitute  
4 “property or”.

5           **712.** Page 1151, line 4: delete “, specified digital goods, or additional digital  
6 goods”.

7           **713.** Page 1151, line 5: on lines 5, 6 and 8, delete “, items, or goods” and  
8 substitute “or items”.

9           **714.** Page 1151, line 12: delete “, specified digital goods, or additional digital”.

10          **715.** Page 1151, line 20: delete “, specified digital goods,”.

11          **716.** Page 1151, line 21: delete “or additional digital goods”.

12          **717.** Page 1152, line 7: delete “property,” and substitute “property or”.

13          **718.** Page 1152, line 8: delete “, specified digital goods, or additional digital”.

14          **719.** Page 1152, line 9: delete “goods”.

15          **720.** Page 1153, line 10: delete “property,” and substitute “property or”.

16          **721.** Page 1153, line 11: delete “, specified digital goods, or additional”.

17          **722.** Page 1153, line 12: delete “digital goods”.

18          **723.** Page 1154, line 7: delete “specified digital”.

19          **724.** Page 1154, line 8: delete “goods, additional digital goods,”.

20          **725.** Page 1155, line 6: on lines 6 and 22, delete “property,” and substitute  
21 “property or”.

- 1           **726.** Page 1155, line 7: delete “specified digital goods, or additional digital  
2 goods,”.
- 3           **727.** Page 1155, line 9: delete “, items, or goods” and substitute “or items”.
- 4           **728.** Page 1155, line 23: delete “, specified digital goods, or additional digital”.
- 5           **729.** Page 1155, line 24: delete “goods”.
- 6           **730.** Page 1159, line 6: delete “specified digital goods, additional digital  
7 goods,”.
- 8           **731.** Page 1161, line 16: delete “property,” and substitute “property or”.
- 9           **732.** Page 1161, line 16: delete “, specified digital”.
- 10          **733.** Page 1161, line 17: delete “goods, or additional digital goods”.
- 11          **734.** Page 1162, line 7: delete “to (d)” and substitute “and (c)”.
- 12          **735.** Page 1162, line 21: delete “specified digital goods, additional digital  
13 goods,”.
- 14          **736.** Page 1163, line 1: delete “specified digital goods, additional digital  
15 goods,”.
- 16          **737.** Page 1163, line 6: delete “specified”.
- 17          **738.** Page 1163, line 7: delete “digital goods, additional digital goods,”.
- 18          **739.** Page 1163, line 14: delete “specified digital”.
- 19          **740.** Page 1163, line 15: delete “goods, additional digital goods,”.
- 20          **741.** Page 1164, line 5: delete “specified digital goods, additional digital  
21 goods,”.



1           **742.** Page 1167, line 17: on lines 17 and 22, delete “to (d)” and substitute “and  
2           (c)”.

3           **743.** Page 1168, line 6: delete “to (d)” and substitute “and (c)”.

4           **744.** Page 1169, line 22: delete “to (d)” and substitute “and (c)”.

5           **745.** Page 1170, line 2: delete “specified digital goods, additional digital  
6           goods,”.

7           **746.** Page 1170, line 3: delete “(c),” and substitute “(c)”.

8           **747.** Page 1171, line 5: delete “to (d)” and substitute “and (c)”.

9           **748.** Page 1171, line 16: delete “to (d)” and substitute “and (c)”.

10          **749.** Page 1171, line 25: delete “property,” and substitute “property or”.

11          **750.** Page 1172, line 1: delete “, specified digital goods, additional digital”.

12          **751.** Page 1172, line 2: delete “goods”.

13          **752.** Page 1175, line 24: after “(3g),” insert “(3h)”.

14          **753.** Page 1176, line 6: after that line insert:

15          “**SECTION 2483q.** 77.97 of the statutes is amended to read:

16          **77.97 Use of revenue.** The department of revenue shall deposit the  
17          surcharge, interest and penalties collected under this subchapter in the recycling  
18          and renewable energy fund under s. 25.49.”.

19          **754.** Page 1176, line 25: delete the material beginning with that line and  
20          ending with page 1177, line 6, and substitute:

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

22          77.982 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d), (14) (a) to  
23          (f), (j) and (k) and (14g), 77.52 (1b), (3), (6), (13), (14), (18), and (19), 77.53 (1b), 77.58

1 (1) to (5) and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14) and 77.62, as they  
2 apply to the taxes under subch. III, apply to the tax under this subchapter. Sections  
3 77.72 (1) and 77.73, as they apply to the taxes under subch. V, apply to the tax under  
4 this subchapter.

5 **SECTION 2486ae.** 77.982 (2) of the statutes, as affected by 2007 Wisconsin Act  
6 .... (this act), is repealed and recreated to read:

7 77.982 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),  
8 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,  
9 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under  
10 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the  
11 taxes under subch. V, applies to the tax under this subchapter.”

12 **755.** Page 1177, line 20: delete the material beginning with that line and  
13 ending with page 1178, line 3, and substitute:

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

15 77.991 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14) (a)  
16 to (f), (j) and (k), 77.52 (1b), (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5) and  
17 (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14) and 77.62, as they apply to the  
18 taxes under subch. III, apply to the tax under this subchapter. Sections 77.72 (1) and  
19 (2) (a) and 77.73, as they apply to the taxes under subch. V, apply to the tax under  
20 this subchapter. The renter shall collect the tax under this subchapter from the  
21 person to whom the passenger car is rented.

22 **SECTION 2488ae.** 77.991 (2) of the statutes, as affected by 2007 Wisconsin Act  
23 .... (this act), is repealed and recreated to read:

1           77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),  
2           (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,  
3           77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under  
4           subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the  
5           taxes under subch. V, applies to the tax under this subchapter. The renter shall  
6           collect the tax under this subchapter from the person to whom the passenger car is  
7           rented.”

8           **756.** Page 1178, line 25: delete the material beginning with that line and  
9           ending with page 1179, line 6, and substitute:

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

11           77.9951 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14)  
12           (a) to (f), (j) and (k), 77.52 (1b), (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5)  
13           and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14), and 77.62, as they apply  
14           to the taxes under subch. III, apply to the fee under this subchapter. The renter shall  
15           collect the fee under this subchapter from the person to whom the vehicle is rented.

16          **SECTION 2492ae.** 77.9951 (2) of the statutes, as affected by 2007 Wisconsin Act  
17          .... (this act), is repealed and recreated to read:

18           77.9951 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),  
19           (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,  
20           77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes  
21           under subch. III, apply to the fee under this subchapter. The renter shall collect the  
22           fee under this subchapter from the person to whom the vehicle is rented.”

23          **757.** Page 1179, line 20: delete the material beginning with that line and  
24          ending with page 1180, line 3, and substitute:

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

2           77.9972 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14)  
3           (a) to (f), (j), and (k), 77.52 (1b) (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5)  
4           and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14), and 77.62, as they apply  
5           to the taxes under subch. III, apply to the fee under this subchapter. Sections 77.72  
6           (1) and (2) (a) and 77.73, as they apply to the taxes under subch. V, apply to the fee  
7           under this subchapter. The renter shall collect the fee under this subchapter from  
8           the person to whom the passenger car is rented.

9           **SECTION 2495ae.** 77.9972 (2) of the statutes, as affected by 2007 Wisconsin Act  
10          ... (this act), is repealed and recreated to read:

11          77.9972 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),  
12          (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,  
13          77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes  
14          under subch. III, apply to the fee under this subchapter. Section 77.73, as it applies  
15          to the taxes under subch. V, applies to the fee under this subchapter. The renter shall  
16          collect the fee under this subchapter from the person to whom the passenger car is  
17          rented.”.

18          **758.** Page 1180, line 4: delete the material beginning with that line and  
19          ending with page 1182, line 24.

20          **760.** Page 1182, line 25: delete the material beginning with that line and  
21          ending with page 1187, line 9.

22          **762.** Page 1187, line 9: after that line insert:

23          **“SECTION 2505d.** 79.04 (1) (intro.) of the statutes is amended to read:

1           79.04 (1) (intro.) Annually, except for production plants that begin operation  
2 after December 31, 2003, or begin operation as a repowered production plant after  
3 December 31, 2003, and except as provided in sub. (4m), the department of  
4 administration, upon certification by the department of revenue, shall distribute to  
5 a municipality having within its boundaries a production plant, general structure,  
6 or substation, used by a light, heat, or power company assessed under s. 76.28 (2) or  
7 76.29 (2), except property described in s. 66.0813 unless the production plant or  
8 substation is owned or operated by a local governmental unit located outside of the  
9 municipality, or by an electric cooperative assessed under ss. 76.07 and 76.48,  
10 respectively, or by a municipal electric company under s. 66.0825 the amount  
11 determined as follows:

12           **SECTION 2505dm.** 79.04 (1) (a) of the statutes is amended to read:

13           79.04 (1) (a) An amount from the shared revenue account or, for the  
14 distribution in 2003, from the appropriation under s. 20.835 (1) (t), 2003 stats.,  
15 determined by multiplying by 3 mills in the case of a town, and 6 mills in the case  
16 of a city or village, the first \$125,000,000 of the amount shown in the account, plus  
17 leased property, of each public utility except qualified wholesale electric companies,  
18 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for “production  
19 plant, exclusive of land,” “general structures,” and “substations,” in the case of light,  
20 heat and power companies, electric cooperatives or municipal electric companies, for  
21 all property within a municipality in accordance with the system of accounts  
22 established by the public service commission or rural electrification administration,  
23 less depreciation thereon as determined by the department of revenue and less the  
24 value of treatment plant and pollution abatement equipment, as defined under s.  
25 70.11 (21) (a), as determined by the department of revenue plus an amount from the

1 shared revenue account or, for the distribution in 2003, from the appropriation under  
2 s. 20.835 (1) (t), 2003 stats., determined by multiplying by 3 mills in the case of a  
3 town, and 6 mills in the case of a city or village, of the first \$125,000,000 of the total  
4 original cost of production plant, general structures, and substations less  
5 depreciation, land and approved waste treatment facilities of each qualified  
6 wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the  
7 department of revenue of all property within the municipality. The total of amounts,  
8 as depreciated, from the accounts of all public utilities for the same production plant  
9 is also limited to not more than \$125,000,000. The amount distributable to a  
10 municipality under this subsection and sub. (6) in any year shall not exceed \$300  
11 times the population of the municipality, increased annually by \$125 per person  
12 beginning in 2009.

13 **SECTION 2505e.** 79.04 (1) (b) 1. of the statutes is amended to read:

14 79.04 (1) (b) 1. Beginning with the distribution under this subsection in 1991,  
15 and ending with the distribution under this subsection in 2008, the amount  
16 determined under par. (a) to value property used by a light, heat or power company  
17 in a municipality may not be less than the amount determined to value the property  
18 for the distribution to the municipality under this subsection in 1990, subject to  
19 subs. 2., 3. and 4.

20 **SECTION 2505f.** 79.04 (2) (a) of the statutes is amended to read:

21 79.04 (2) (a) Annually, except for production plants that begin operation after  
22 December 31, 2003, or begin operation as a repowered production plant after  
23 December 31, 2003, and except as provided in sub. (4m), the department of  
24 administration, upon certification by the department of revenue, shall distribute  
25 from the shared revenue account or, for the distribution in 2003, from the

1 appropriation under s. 20.835 (1) (t), 2003 stats., to any county having within its  
2 boundaries a production plant, general structure, or substation, used by a light, heat  
3 or power company assessed under s. 76.28 (2) or 76.29 (2), except property described  
4 in s. 66.0813 unless the production plant or substation is owned or operated by a local  
5 governmental unit that is located outside of the municipality in which the production  
6 plant or substation is located, or by an electric cooperative assessed under ss. 76.07  
7 and 76.48, respectively, or by a municipal electric company under s. 66.0825 an  
8 amount determined by multiplying by 6 mills in the case of property in a town and  
9 by 3 mills in the case of property in a city or village the first \$125,000,000 of the  
10 amount shown in the account, plus leased property, of each public utility except  
11 qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December  
12 31 of the preceding year for "production plant, exclusive of land," "general  
13 structures," and "substations," in the case of light, heat and power companies,  
14 electric cooperatives or municipal electric companies, for all property within the  
15 municipality in accordance with the system of accounts established by the public  
16 service commission or rural electrification administration, less depreciation thereon  
17 as determined by the department of revenue and less the value of treatment plant  
18 and pollution abatement equipment, as defined under s. 70.11 (21) (a), as determined  
19 by the department of revenue plus an amount from the shared revenue account or,  
20 for the distribution in 2003, from the appropriation under s. 20.835 (1) (t), 2003  
21 stats., determined by multiplying by 6 mills in the case of property in a town, and 3  
22 mills in the case of property in a city or village, of the total original cost of production  
23 plant, general structures, and substations less depreciation, land and approved  
24 waste treatment facilities of each qualified wholesale electric company, as defined in  
25 s. 76.28 (1) (gm), as reported to the department of revenue of all property within the

1 municipality. The total of amounts, as depreciated, from the accounts of all public  
2 utilities for the same production plant is also limited to not more than \$125,000,000.  
3 The amount distributable to a county under this subsection and sub. (6) in any year  
4 shall not exceed \$100 times the population of the county, increased annually by \$25  
5 per person beginning in 2009.

6 **SECTION 2505g.** 79.04 (2) (am) 1. of the statutes is amended to read:

7 79.04 (2) (am) 1. Beginning with the distribution under this subsection in 1991,  
8 and ending with the distribution under this subsection in 2008, the amount  
9 determined under par. (a) to value property used by a light, heat or power company  
10 in a county may not be less than the amount determined to value the property for the  
11 distribution to the county under this subsection in 1990, subject to subds. 2. and 3.

12 **SECTION 2505h.** 79.04 (4m) of the statutes is created to read:

13 79.04 (4m) Beginning with distributions in 2009, for production plants  
14 described under subs. (1) and (2), if in any year the payments to the municipality and  
15 county in which the production plant is located would be greater under subs. (6) and  
16 (7) (c) 1. based on the production plant's name-plate capacity than under sub. (1) or  
17 (2) based on the depreciated net book value of the production plant, the municipality  
18 and county shall receive payments under subs. (6) and (7) (c) 1., rather than under  
19 sub. (1) or (2), beginning in that year and in each year thereafter.

20 **SECTION 2505i.** 79.04 (6) (a) of the statutes is amended to read:

21 79.04 (6) (a) Annually, beginning in 2005, for production plants that begin  
22 operation after December 31, 2003, or begin operation as a repowered production  
23 plant after December 31, 2003, except as provided in sub. (4m), the department of  
24 administration, upon certification by the department of revenue, shall distribute  
25 payments from the public utility account, as determined under par. (b), to each



1 municipality and county in which a production plant is located, if the production  
2 plant has a name-plate capacity of at least one megawatt and is used by a light, heat,  
3 or power company assessed under s. 76.28 (2) or 76.29 (2), except property described  
4 in s. 66.0813, unless the production plant is owned or operated by a local  
5 governmental unit located outside of the municipality; by a qualified wholesale  
6 electric company, as defined in s. 76.28 (1) (gm); by a wholesale merchant plant, as  
7 defined in s. 196.491 (1) (w); by an electric cooperative assessed under ss. 76.07 and  
8 76.48, respectively; or by a municipal electric company under s. 66.0825.”.

9 **763.** Page 1190, line 22: delete the material beginning with that line and  
10 ending with page 1192, line 2.

11 **764.** Page 1193, line 9: delete lines 9 to 14.

12 **765.** Page 1193, line 20: delete the material beginning with that line and  
13 ending with page 1194, line 20.

14 **766.** Page 1195, line 19: delete “~~\$2,324,377,900~~ \$2,708,341,000” and  
15 substitute “\$2,324,377,900”.

16 **767.** Page 1196, line 4: delete lines 4 to 23.

17 **768.** Page 1197, line 1: delete lines 1 to 5 and substitute:

18 **“85.037 Certification of fees collected.** ~~Annually, no later than October 1,~~  
19 ~~the~~ Beginning with the 2008-09 fiscal year, the secretary of transportation shall  
20 certify to the secretary of administration, no later than 14 days after the last day of  
21 each quarter of each fiscal year, the amount of fees collected under s. 342.14 (3m)  
22 during ~~the previous fiscal year~~ that quarter, for the purpose of determining the  
23 amounts to be transferred under s. 20.855 (4) (f) ~~during the current fiscal year.~~ No  
24 later than 14 days after the last day of each quarter of each fiscal year, the secretary

1 of administration shall transfer, under s. 20.855 (4) (f), from the general fund to the  
2 environmental fund the amount of fees collected under s. 342.14 (3m) during that  
3 quarter.”.

4 **769.** Page 1197, line 6: delete lines 6 to 13.

5 **770.** Page 1197, line 25: delete the material beginning with that line and  
6 ending with page 1199, line 18.

7 **771.** Page 1200, line 8: delete the material beginning with that line and  
8 ending with page 1201, line 8.

9 **772.** Page 1201, line 14: delete the material beginning with that line and  
10 ending with page 1203, line 19.

11 **773.** Page 1205, line 13: after that line insert:

12 “SECTION 2593p. 93.45 of the statutes is created to read:

13 **93.45 Buy local, buy Wisconsin.** The department shall conduct a program  
14 to increase awareness and consumption of locally produced foods and related  
15 products and to increase the production and improve the distribution of foods and  
16 related products for local consumption. In the program, the department shall  
17 emphasize the development of regional food and cultural tourism trails and the  
18 development of regional food systems through activities such as creating or  
19 expanding facilities for the processing and distribution of food for local consumption;  
20 creating or supporting networks of producers; and strengthening connections  
21 between producers, retailers, institutions, and consumers and nearby producers.

22 SECTION 2594c. 93.48 of the statutes is created to read:

23 **93.48 Buy local grant program.** (1) The department may award grants from  
24 the appropriation under s. 20.115 (4) (am) to individuals or organizations to fund

1 projects that are designed to increase the sale of agricultural products grown in this  
2 state that are purchased in close proximity to where they are produced. The  
3 department shall promulgate rules for the program under this section.

4 (2) The department may make grants under this section for any of the following  
5 purposes:

6 (a) To create, promote, and support regional food and cultural tourism trails.

7 (b) To promote the development of regional food systems through activities  
8 such as creating or expanding facilities for the processing and distribution of food for  
9 local consumption; creating or supporting networks of producers; and strengthening  
10 connections between producers, retailers, institutions, and consumers and nearby  
11 producers.”.

12 **774.** Page 1205, line 13: after that line insert:

13 “SECTION 2592g. 93.23 (1) (a) 1. (intro.) of the statutes is amended to read:

14 93.23 (1) (a) 1. (intro.) To each county, and any organized agricultural society,  
15 association, or board in the state that complies with the requirements of this section,  
16 ~~50% of the amount actually paid in net premiums in the junior division~~ 95 percent  
17 of the first \$8,000 paid in net premiums and 70 percent of all net premiums paid in  
18 excess of \$8,000 at its annual fair upon livestock, articles of production, educational  
19 exhibits, agricultural implements and tools, domestic manufactures, mechanical  
20 implements, and productions, but not more than \$10,000 per fair, subject to all of the  
21 following:”.

22 **775.** Page 1206, line 9: after that line insert:

23 “SECTION 2594p. 93.60 of the statutes is created to read:

1           **93.60 Grazing lands conservation grant.** The department shall award a  
2 grant in each fiscal year, from the appropriation account under s. 20.115 (4) (s), for  
3 technical education and research under the Wisconsin grazing lands conservation  
4 initiative.”.

5           **776.** Page 1207, line 21: substitute “\$38” for “\$38”.

6           **777.** Page 1210, line 11: delete lines 11 to 16.

7           **778.** Page 1216, line 1: delete lines 1 to 6.

8           **779.** Page 1223, line 13: delete the material beginning with that line and  
9 ending with page 1228, line 9.

10          **780.** Page 1228, line 17: after that line insert:

11          “**SECTION 2680c.** 111.91 (2) (n) of the statutes is amended to read:

12          111.91 (2) (n) The provision to employees of the health insurance coverage  
13 required under s. 632.895 (11) to ~~(14)~~ (15).”.

14          **781.** Page 1229, line 11: after that line insert:

15          “**SECTION 2684.** 115.28 (46) of the statutes is created to read:

16          115.28 (46) GRANTS FOR SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS  
17 PROGRAMS. From the appropriation under s. 20.255 (2) (fz), award grants to school  
18 districts to develop innovative instructional programs in science, technology,  
19 engineering and mathematics; support pupils who are typically under-represented  
20 in these subjects; and increase the academic achievement of pupils in those  
21 subjects.”.

22          **782.** Page 1231, line 16: delete “The board” and substitute “Beginning in the  
23 2008-09 school year, the board”.

1           **783.** Page 1231, line 16: substitute “an annual grant” for “a grant”.

2           **784.** Page 1231, line 17: delete that line and substitute “to \$10,000,000”.

3           **785.** Page 1231, line 18: delete “thereafter”.

4           **786.** Page 1234, line 11: after that line insert:

5           “**SECTION 2708m.** 115.436 of the statutes is created to read:

6           **115.436 Sparsity aid. (1)** In this section, “membership” has the meaning  
7 given in s. 121.004 (5).

8           **(2)** A school district is eligible for sparsity aid under this section if it satisfies  
9 all of the following criteria:

10           (a) The school district’s membership in the previous school year was no more  
11 than 725.

12           (b) At least 20 percent of the school district’s membership in the previous school  
13 year was eligible for a free or reduced-price lunch under 42 USC 1758 (b).

14           (c) The school district’s membership in the previous school year divided by the  
15 school district’s area in square miles is less than 10.

16           **(3) (a)** Beginning in the 2008–09 school year, the department shall pay to each  
17 school district eligible for sparsity aid the following amount from the appropriation  
18 under s. 20.255 (2) (ae), subject to par. (b):

19           1. If less than 50 percent of the school district’s membership in the previous  
20 school year was eligible for a free or reduced-price lunch under 42 USC 1758 (b), \$150  
21 multiplied by the membership in the previous school year.

22           2. If 50 percent or more of the school district’s membership in the previous  
23 school year was eligible for a free or reduced-price lunch under 42 USC 1758 (b), \$300  
24 multiplied by the membership in the previous school year.

1 (b) If the appropriation under s. 20.255 (2) (ae) in any fiscal year is insufficient  
2 to pay the full amount under par. (a), the department shall prorate the payments  
3 among the eligible school districts.”.

4 **787.** Page 1235, line 20: after that line insert:

5 “**SECTION 2711d.** 115.881 (4) of the statutes is created to read:

6 115.881 (4) A school district receiving aid under s. 115.883 in any school year  
7 is not eligible for aid under this section in that school year.

8 **SECTION 2711e.** 115.883 of the statutes is created to read:

9 **115.883 Supplemental special education aid.** (1) Beginning in the  
10 2008–09 school year, from the appropriation under s. 20.255 (2) (be), the department  
11 shall pay supplemental special education aid to school districts to which all of the  
12 following apply:

13 (a) In the previous school year, the school district’s revenue authority per pupil  
14 under subch. VII of ch. 121 was below the statewide average.

15 (b) In the previous school year, the school district’s expenditures for special  
16 education constituted more than 16 percent of the school district’s total  
17 expenditures.

18 (c) In the previous school year, the school district’s membership, as defined in  
19 s. 121.004 (5), was less than 2,000 pupils.

20 (2) In the 2008–09 school year, the department shall pay each school district  
21 eligible for aid under this section the same amount. In each school year thereafter,  
22 the department shall distribute aid under this section to eligible school districts  
23 proportionally based upon each school district’s expenditures for special education  
24 in the previous school year, except that in any school year a school district may

1 arbitration panel shall consider and shall give the greatest weight to any Any state  
 2 law or directive lawfully issued by a state legislative or administrative officer, body  
 3 or agency which places limitations on expenditures that may be made or revenues  
 4 that may be collected by a municipal employer. The arbitrator or arbitration panel  
 5 shall give an accounting of the consideration of this factor in the arbitrator's or  
 6 panel's decision.

7 **SECTION 2672.** 111.70 (4) (cm) 7g. of the statutes is renumbered 111.70 (4) (cm)  
 8 7r. ar. and amended to read:

9 111.70 (4) (cm) 7r. ar. 'Factor given greater weight.' In making any decision  
 10 under the arbitration procedures authorized by this paragraph, the arbitrator or  
 11 arbitration panel shall consider and shall give greater weight to economic Economic  
 12 conditions in the jurisdiction of the municipal employer than to any of the factors  
 13 specified in subd. 7r.

14 **SECTION 2673.** 111.70 (4) (cm) 7r. (intro.) of the statutes is amended to read:

15 111.70 (4) (cm) 7r. 'Other factors Factors considered.' (intro.) In making any  
 16 decision under the arbitration procedures authorized by this paragraph, the  
 17 arbitrator or arbitration panel shall also give weight to the following factors:"

18 **9.** Page 197, line 19: delete "the parties jointly" and substitute "either party".

19 **10.** Page 206, line 4: delete lines 4 to 10 and substitute "\$150".

20 **11.** Page 209, line 16: after that line insert:

21 **12.** Page 1241, line 18: after that line insert:

22 "SECTION 2735w. 119.46 (1) of the statutes is amended to read:

23 119.46 (1) As part of the budget transmitted annually to the common council  
 24 under s. 119.16 (8) (b), the board shall report the amount of money required for the

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1 ensuing school year to operate all public schools in the city under this chapter, to  
 2 repair and keep in order school buildings and equipment, to make material  
 3 improvements to school property and to purchase necessary additions to school sites.  
 4 The amount included in the report for the purpose of supporting the Milwaukee  
 5 Parental Choice Program under s. 119.23 shall be reduced by the amount of aid  
 6 received by the board under s. 121.136. The common council shall levy and collect  
 7 a tax upon all the property subject to taxation in the city, which shall be equal to the  
 8 amount of money required by the board for the purposes set forth in this subsection,  
 9 at the same time and in the same manner as other taxes are levied and collected.  
 10 Such taxes shall be in addition to all other taxes which the city is authorized to levy.  
 11 The taxes so levied and collected, any other funds provided by law and placed at the  
 12 disposal of the city for the same purposes, and the moneys deposited in the school  
 13 operations fund under s. 119.60 (1), shall constitute the school operations fund."

Handwritten note: (end in s PG-A)

14 **12.** Page 211, line 1: delete lines 1 to 24 and substitute:

15 "SECTION 2744gm. 121.136 of the statutes is created to read:

16 **121.136 State aid for high-poverty school districts. (1)** (a) In the 2007-08  
 17 and 2008-09 school years, the department shall pay additional state aid to a school  
 18 district if at least 50 percent of the district's enrollment, as rounded to the nearest  
 19 whole percentage point and as reported to the department by the school district in  
 20 October 2006, as a condition for participation in the federal school lunch program  
 21 under 42 USC 1758 (b), was eligible for a free or reduced-price lunch in the federal  
 22 school lunch program under 42 USC 1758 (b).

23 (b) The amount paid to each eligible school district in the 2007-08 and 2008-09  
 24 fiscal years shall be determined as follows:



1 receive not less than \$50,000, and not more than \$150,000 or an amount equal to 50  
2 percent of the school district's expenditures for special education in the previous  
3 school year, whichever is less.

4 (3) A school district receiving aid under s. 115.881 in any school year is not  
5 eligible for aid under this section in that school year.”.

6 **788.** Page 1237, line 5: after that line insert:

7 “SECTION 2719m. 118.35 (4) of the statutes is amended to read:

8 118.35 (4) From the appropriation under s. 20.255 (2) (fy), the department shall  
9 award grants to nonprofit organizations, cooperative educational service agencies,  
10 and the school district operating under ch. 119 for the purpose of providing advanced  
11 curriculum and assessments for gifted and talented ~~middle school~~ pupils.”.

12 **789.** Page 1237, line 6: delete the material beginning with that line and  
13 ending with page 1239, line 4.

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14 **790.** Page 1241, line 22: after that line insert:

15 “SECTION 2737p. 120.13 (2) (g) of the statutes is amended to read:

16 120.13 (2) (g) Every self-insured plan under par. (b) shall comply with ss.  
17 49.493 (3) (d), 631.89, 631.90, 631.93 (2), 632.746 (10) (a) 2. and (b) 2., 632.747 (3),  
18 632.85, 632.853, 632.855, 632.87 (4), (5), and (6), 632.895 (9) to ~~(14)~~ (15), 632.896, and  
19 767.513 (4).”.

20 **791.** Page 1242, line 22: delete lines 22 to 25.

21 **792.** Page 1243, line 1: delete lines 1 to 15.

22 **793.** Page 1243, line 15: after that line insert:

23 “SECTION 2744g. 121.136 of the statutes is created to read:

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1 **121.136 State aid for high poverty school districts. (1)** In the 2007-08  
2 and 2008-09 school years, the department shall pay additional state aid to a school  
3 district if at least 50 percent of the district's enrollment, as rounded to the nearest  
4 whole percentage point and as reported to the department by the school district in  
5 October 2006, as a condition for participation in the federal school lunch program  
6 under 42 USC 1758 (b), was eligible for a free or reduced-price lunch in the federal  
7 school lunch program under 42 USC 1758 (b). The amount paid to each eligible school  
8 district shall be determined as follows:

9 (a) Divide the amount appropriated under s. 20.255 (2) (bb) by the total number  
10 of pupils enrolled in all eligible school districts who were eligible for a free or  
11 reduced-price lunch under 42 USC 1758 (b), as reported to the department in  
12 October 2006.

13 (b) Multiply the quotient under par. (a) by the number of pupils enrolled in the  
14 school district who were eligible for a free or reduced-price lunch under 42 USC 1758  
15 (b), as reported to the department in October 2006.

16 **(2)** In the 2009-10 school year and annually thereafter, the department shall  
17 pay additional state aid to a school district if at least 50 percent of the district's  
18 enrollment on the 3rd Friday of September in the immediately preceding  
19 even-numbered year, as rounded to the nearest whole percentage point, was eligible  
20 for a free or reduced-price lunch in the federal school lunch program under 42 USC  
21 1758 (b). The amount paid to each school district shall be determined by multiplying  
22 the number of pupils enrolled in the school district on that date that were eligible for  
23 a free or reduced-price lunch under 42 USC 1758 (b) by \$145.".

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1 ensuing school year to operate all public schools in the city under this chapter, to  
 2 repair and keep in order school buildings and equipment, to make material  
 3 improvements to school property and to purchase necessary additions to school sites.  
 4 The amount included in the report for the purpose of supporting the Milwaukee  
 5 Parental Choice Program under s. 119.23 shall be reduced by the amount of aid  
 6 received by the board under s. 121.136. The common council shall levy and collect  
 7 a tax upon all the property subject to taxation in the city, which shall be equal to the  
 8 amount of money required by the board for the purposes set forth in this subsection,  
 9 at the same time and in the same manner as other taxes are levied and collected.  
 10 Such taxes shall be in addition to all other taxes which the city is authorized to levy.  
 11 The taxes so levied and collected, any other funds provided by law and placed at the  
 12 disposal of the city for the same purposes, and the moneys deposited in the school  
 13 operations fund under s. 119.60 (1), shall constitute the school operations fund."."

14 **12.** Page 211, line 1: delete lines 1 to 24 and substitute:  
 15 **SECTION 2744gm.** 121.136 of the statutes is created to read:

16 **121.136 State aid for high-poverty school districts. (1) (a)** In the 2007-08  
 17 and 2008-09 school years, the department shall pay additional state aid to a school  
 18 district if at least 50 percent of the district's enrollment, as rounded to the nearest  
 19 whole percentage point and as reported to the department by the school district in  
 20 October 2006, as a condition for participation in the federal school lunch program  
 21 under 42 USC 1758 (b), was eligible for a free or reduced-price lunch in the federal  
 22 school lunch program under 42 USC 1758 (b).

23 (b) The amount paid to each eligible school district in the 2007-08 and 2008-09  
 24 fiscal years shall be determined as follows:

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1           1. Divide the amount appropriated under s. 20.255 (2) (bb) by the total number  
2 of pupils enrolled in all eligible school districts.

3           2. Multiply the quotient under subd. 1. by the number of pupils enrolled in the  
4 school district.

5           **(2) (a)** In the 2009–10 school year and annually thereafter, the department  
6 shall pay additional state aid to a school district if at least 50 percent of the district's  
7 enrollment on the 3rd Friday of September in the immediately preceding  
8 even-numbered year, as rounded to the nearest whole percentage point, was eligible  
9 for a free or reduced-price lunch in the federal school lunch program under 42 USC  
10 1758 (b).

11           **(b)** Except as provided in par. (c), the amount paid to each eligible school district  
12 in the 2009–10 school year and annually thereafter shall be determined as follows:

13           1. Divide the amount appropriated under s. 20.255 (2) (bb) by the school  
14 district's enrollment on the 3rd Friday of September in the current school year.

15           2. Increase the amount determined under subd. 1. by the percentage increase  
16 in the total amount appropriated under s. 20.255 (2) (ac) between the previous school  
17 year and the current school year, but not less than zero.

18           3. Increase the amount determined under subd. 2. by the percentage increase  
19 in this state's aggregate personal income between the calendar year beginning in the  
20 2nd previous school year and the calendar year beginning in the previous school year,  
21 but not less than zero.

22           4. Multiply the amount determined under subd. 3. by the school district's  
23 enrollment on the 3rd Friday of September in the current school year.

24           **(c)** 1. Beginning in the 2009–10 school year, an eligible school district may not  
25 receive under par. (b) less than the amount determined by increasing the amount



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1 received under this section in the previous school year by the percentage increases  
2 specified in par. (b) 2. and 3.

3 2. Notwithstanding subd. 1., if in any fiscal year the amount appropriated  
4 under s. 20.255 (2) (bb) is insufficient to fully fund aid payments under this  
5 subsection, the department shall prorate payments to eligible school districts." (end ins)

6 **13.** Page 213, line 2: substitute "following:" for "following:".

7 **14.** Page 213, line 2: after that line insert:

8 "SECTION 2749r. 121.90 (2) (c) of the statutes is created to read:

9 121.90 (2) (c) For the school district operating under ch. 119, aid received under  
10 s. 121.136.".

11 **15.** Page 353, line 23: after "statutes" insert ", in fiscal year 2007-08,".

12 **16.** Page 376, line 23: after "(cm)" insert "5.".

13 **17.** Page 376, line 23: after "and am.," insert "7., 7g., 7r. (intro.),".

14 **18.** Page 379, line 7: after that line insert:

15 "711g. Page 1667, line 12: after that line insert:

16 "(2i) DISCHARGE OF 1ST CLASS CITY POLICE OFFICERS. The treatment of section  
17 62.50 (18) of the statutes first applies to a police officer who is discharged on the first  
18 day of the 7th month beginning after the effective date of this subsection.".

19 **19.** Page 379, line 16: delete "(ms)," and substitute "(ms) and (5)".

20 **20.** Page 379, line 17: delete "(by SECTION 282m)," and substitute "(by SECTION  
21 282km)".

22 **21.** Page 379, line 19: delete lines 19 to 21.

23 **22.** Page 380, line 4: after "27m.," insert "28., and".