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1           **\*b1037/3.12\* 405.** Page 965, line 15: after “subsection” insert “and s.  
2           560.207”.

3           **\*b1037/3.13\* 406.** Page 965, line 25: after that line insert:

4           “2m. a. The maximum amount of the credits that may be claimed under this  
5           subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as  
6           allocated under s. 560.207.

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

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

11          **\*b1037/3.15\* 408.** Page 966, line 14: delete “(e) to” and substitute “(e), (g),  
12          and”.

13          **\*b1037/3.16\* 409.** Page 966, line 15: after that line insert:

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

19 ✓ ✓ **\*b1036/1.2\* 410.** Page 970, line 24: delete “2008” and substitute “2009”.

20 ✓ ✓ **\*b0583/2.2\* 411.** Page 973, line 10: delete “2007” and substitute “2009”.

21 ✓ **\*b1214/1.7\* 412.** Page 974, line 10: after that line insert:

22          **\*b1214/1.7\* “SECTION 2060s.** 71.30 (3) (cn) of the statutes is created to read:

23          71.30 (3) (cn) Biodiesel fuel production credit under s. 71.28 (3h).”.

✓ 1 ✓ \*b1037/3.17\* **413.** Page 974, line 11: delete lines 11 to 13.

✓ 2 ✓ \*b1037/3.18\* **414.** Page 974, line 24: after “(2m),” insert “dairy  
3 manufacturing facility investment credit under s. 71.28 (3p).”.

✓ 4 ✓ \*b1214/1.8\* **415.** Page 975, line 3: after “(3g),” insert “(3h).”.

✓ 5 ✓ \*b0503/4.9\* **416.** Page 1008, line 17: after that line insert:

✓ 6 ✓ \*b0503/4.9\* “**SECTION 2086k.** 71.43 (1) of the statutes is amended to read:

7 71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the  
8 counties, cities, villages and towns, there shall be assessed, levied, collected and paid  
9 a tax as provided under this chapter on all Wisconsin net incomes of corporations that  
10 are not subject to the franchise tax under sub. (2) and that own property within this  
11 state; that derive income from sources within this state or from activities that are  
12 attributable to this state; or whose business within this state during the taxable year,  
13 except as provided under s. 71.23 (3), consists exclusively of foreign commerce,  
14 interstate commerce, or both, or that buy or sell lottery prizes if the winning tickets  
15 were originally bought in this state; except as exempted under ss. 71.26 (1) and 71.45  
16 (1) (a). This section shall not be construed to prevent or affect the correction of errors  
17 or omissions in the assessments of income for former years under s. 71.74 (1) and (2).

18 ✓ \*b0503/4.9\* **SECTION 2086L.** 71.43 (2) of the statutes is amended to read:

19 71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its  
20 franchise, buying or selling lottery prizes if the winning tickets were originally  
21 bought in this state or doing business in this state in a corporate capacity, except as  
22 provided under s. 71.23 (3), every domestic or foreign corporation, except  
23 corporations specified in ss. 71.26 (1) and 71.45 (1) (a), shall annually pay a franchise  
24 tax according to or measured by its entire Wisconsin net income of the preceding

1 taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in  
2 ss. 71.23 (3), 71.26 (1) and 71.45 (1) (a), a corporation that ceases doing business in  
3 this state shall pay a special franchise tax according to or measured by its entire  
4 Wisconsin net income for the taxable year during which the corporation ceases doing  
5 business in this state at the rate under s. 71.46 (2). Every corporation organized  
6 under the laws of this state shall be deemed to be residing within this state for the  
7 purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to  
8 income taxation of corporations shall apply to franchise taxes imposed under this  
9 subsection, unless the context requires otherwise. The tax imposed by this  
10 subsection on insurance companies subject to taxation under this chapter shall be  
11 based on Wisconsin net income computed under s. 71.45, and no other provision of  
12 this chapter relating to computation of taxable income for other corporations shall  
13 apply to such insurance companies. All other provisions of this chapter shall apply  
14 to insurance companies subject to taxation under this chapter unless the context  
15 clearly requires otherwise.”.

✓ 16 ✓\*b0503/4.10\* **417**. Page 1009, line 9: after that line insert:

✓ 17 ✓\*b0503/4.10\* “**SECTION 2087e**. 71.45 (1) of the statutes is renumbered 71.45  
18 (1) (intro.) and amended to read:

19 71.45 (1) EXEMPT AND EXCLUDABLE INCOME. (intro.) There shall be exempt from  
20 taxation under this subchapter income as follows:

21 (a) Income of insurers exempt from federal income taxation pursuant to section  
22 501 (c) (15) of the internal revenue code, town mutuals organized under or subject  
23 to ch. 612, foreign insurers, and domestic insurers engaged exclusively in life  
24 insurance business, domestic insurers insuring against financial loss by reason of

1 nonpayment of principal, interest and other sums agreed to be paid under the terms  
2 of any note or bond or other evidence of indebtedness secured by a mortgage, deed  
3 of trust or other instrument constituting a lien or charge on real estate and  
4 corporations organized under ch. 185, but not including income of cooperative  
5 sickness care associations organized under s. 185.981, or of a service insurance  
6 corporation organized under ch. 613, that is derived from a health maintenance  
7 organization as defined in s. 609.01 (2) or a limited service health organization as  
8 defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide  
9 cooperatives operated without pecuniary profit to any shareholder or member, or  
10 operated on a cooperative plan pursuant to which they determine and distribute  
11 their proceeds in substantial compliance with s. 185.45. This subsection paragraph  
12 does not apply to income that is realized from the sale of or purchase and subsequent  
13 sale or redemption of lottery prizes if the winning tickets were originally bought in  
14 this state.

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

16 71.45 (1) (b) For taxable years beginning after December 31, 2006, the amount  
17 of any incentive payment received by an individual under s. 23.33 (5r) in the taxable  
18 year to which the claim relates.”.

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

20 ✓ **\*b1206/1.3\* “SECTION 2087h.** 71.45 (1t) (i) of the statutes is created to read:

21 71.45 (1t) (i) Those issued under s. 231.03 (6), on or after the effective date of  
22 this paragraph .... [revisor inserts date], if the proceeds from the obligations that are  
23 issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition  
24 of information technology hardware or software.”.

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

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

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

4 71.47 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this  
5 subsection:

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

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

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

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

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

1 liability companies, and shareholders of tax-option corporations may claim the  
2 credit in proportion to their ownership interests.

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

5 ✓ \*b1037/3.19\* **421.** Page 1012, line 12: after “subsection” insert “and s.  
6 560.207”.

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

8 “2m. a. The maximum amount of the credits that may be claimed under this  
9 subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2007-08 is \$600,000, as  
10 allocated under s. 560.207.

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

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

✓ 15 ✓ \*b1037/3.22\* **424.** Page 1013, line 11: delete “(e) to” and substitute “(e), (g),  
16 and”.

17 ✓ \*b1037/3.23\* **425.** Page 1013, line 12: after that line insert:

18 “2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise  
19 due under s. 71.43 or no tax is due under s. 71.43, the amount of the claim not used  
20 to offset the tax due shall be certified by the department of revenue to the department  
21 of administration for payment by check, share draft, or other draft drawn from the  
22 appropriation account under s. 20.835 (2) (bn).”.

✓ 23 ✓ \*b1036/1.3\* **426.** Page 1017, line 20: delete “2008” and substitute “2009”.

✓ 24 ✓ \*b0583/2.3\* **427.** Page 1020, line 7: delete “2007” and substitute “2009”.

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

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

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

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

5 ✓ ✓ **\*b1037/3.25\* 430.** Page 1021, line 21: after "(2m)," insert "dairy

6 manufacturing facility investment credit under s. 71.47 (3p).".

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

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

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

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

11 ✓ **\*b0625/2.1\* 435.** Page 1025, line 21: after that line insert:

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

13 71.78 (2) DISCLOSURE OF NET TAX. The department shall make available upon

14 suitable forms prepared by the department information setting forth the net

15 Wisconsin income tax, Wisconsin franchise tax, or Wisconsin gift tax reported as paid

16 or payable in the returns filed by any individual or corporation, and any amount of

17 delinquent taxes owed, ~~as described in s. 73.03 (62),~~ by any such individual or

18 corporation, for any individual year upon request. When making available

19 information setting forth the delinquent taxes owed by an individual or corporation,

20 the information shall include interest, penalties, fees, and costs, which are unpaid

21 for more than 90 days after all appeal rights have expired, except that such

22 information may not be provided for any person who has reached an agreement or

23 compromise with the department, or the department of justice, under s. 71.92 and

1 is in compliance with that agreement, regarding the payment of delinquent taxes,  
2 or the name of any person who is protected by a stay that is in effect under the Federal  
3 Bankruptcy Code. Before the request is granted, the person desiring to obtain the  
4 information shall prove his or her identity and shall be required to sign a statement  
5 setting forth the person's address and reason for making the request and indicating  
6 that the person understands the provisions of this section with respect to the  
7 divulgement, publication or dissemination of information obtained from returns as  
8 provided in sub. (1). The use of a fictitious name is a violation of this section. Within  
9 24 hours after any information from any such tax return has been so obtained, the  
10 department shall mail to the person from whose return the information has been  
11 obtained a notification which shall give the name and address of the person obtaining  
12 the information and the reason assigned for requesting the information. The  
13 department shall collect from the person requesting the information a fee of \$4 for  
14 each return.”.

✓ 15 ✓ **\*b1201/1.1\* 436.** Page 1027, line 2: delete lines 2 and 3 and substitute “sub.  
16 (2) (a) and (b), if, during the period beginning on the first day of the 3rd month  
17 beginning after publication .... [revisor inserts date], and ending on the last day of  
18 the 7th month beginning after publication .... [revisor inserts date], the taxpayer  
19 does the following:”.

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

✓ 23 ✓ **\*b1201/1.3\* 438.** Page 1027, line 24: delete lines 24 and 25 and substitute “is  
24 attributable to a tax avoidance transaction and assessed and paid prior to the first



1 day of the 3rd month beginning after publication .... [revisor inserts date], or after  
2 the last day of the 7th month beginning after publication .... [revisor inserts date].”.

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

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

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

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

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

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

17 73.03 (62) To prepare and maintain a list of all persons who owe delinquent  
18 taxes, including interest, penalties, fees, and costs, to the department, in excess of  
19 \$25,000 \$5,000, which are unpaid for more than 90 days after all appeal rights have  
20 expired, ~~and~~; to post the names of persons from this list on the Internet at a site that  
21 is created and maintained by the department for this purpose; and to distribute the  
22 posted information to Internet search engines so the information is searchable. The  
23 Internet site shall list the name, address, type of tax due, and amount of tax due,  
24 including interest, penalties, fees, and costs for each person who has one of the

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

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

14 ✓ ✓ **\*b1190/1.14\* 445.** Page 1052, line 4: delete the material beginning with that  
15 line and ending with page 1053, line 6, and substitute:

16 ✓ ✓ **\*b1190/1.14\* “SECTION 2168d.** 77.21 (2m) of the statutes is created to read:  
17 77.21 (2m) “Sibling” means one of 2 or more individuals who have at least one  
18 ✓ common parent and includes a half brother, a half sister, a stepbrother, and a  
19 stepsister.

20 ✓ ✓ **\*b1190/1.14\* SECTION 2169d.** 77.25 (8n) of the statutes is created to read:  
21 77.25 (8n) Between siblings for nominal or no consideration.”.

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

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

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

- ✓ 1 ✓ **\*b0467/1.4\* 449.** Page 1054, line 4: delete that line and substitute  
2 “services.”
- ✓ 3 ✓ **\*b0877/1.1\* 450.** Page 1054, line 5: delete lines 5 to 16.
- ✓ 4 ✓ **\*b0467/1.5\* 451.** Page 1055, line 4: delete lines 4 to 6.
- ✓ 5 ✓ **\*b0467/1.6\* 452.** Page 1056, line 22: delete lines 22 and 23.
- ✓ 6 ✓ **\*b0467/1.7\* 453.** Page 1057, line 10: delete “specified”.
- ✓ 7 ✓ **\*b0467/1.8\* 454.** Page 1057, line 11: delete “digital goods, additional digital  
8 goods,”.
- ✓ 9 ✓ **\*b0467/1.9\* 455.** Page 1057, line 13: delete “specified digital goods,  
10 additional digital goods,”.
- ✓ 11 ✓ **\*b0467/1.10\* 456.** Page 1058, line 12: delete the material beginning with  
12 that line and ending with page 1059, line 19.
- ✓ 13 ✓ **\*b0467/1.11\* 457.** Page 1061, line 22: delete the material beginning with  
14 that line and ending with page 1062, line 13.
- 15 ✓ **\*b1213/1.1\* 458.** Page 1062, line 21: after that line insert:  
16 ✓ **\*b1213/1.1\* “SECTION 2199m. 77.51 (4) (c) 1. of the statutes is amended to  
17 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 ✓ ✓ **\*b1213/1.2\* 459.** Page 1062, line 22: after “statutes” insert “, as affected by  
2 2007 Wisconsin Act .... (this act),”.

3 ✓ *extra underlined space* ✓ **\*b0467/1.12\* 460.** Page 1063, line 3: delete “specified”.

4 ✓ ✓ **\*b0467/1.13\* 461.** Page 1063, line 4: delete “digital goods, or additional  
5 digital goods”.

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

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

9 ✓ ✓ **\*b0467/1.16\* 464.** Page 1066, line 9: delete “specified digital goods,  
10 additional digital goods”.

11 ✓ ✓ **\*b0467/1.17\* 465.** Page 1066, line 14: on lines 14 and 16, delete “specified  
12 digital goods, additional digital goods”.

13 ✓ *extra underlined space* ✓ **\*b0467/1.18\* 466.** Page 1066, line 25: delete “specified”.

14 ✓ ✓ **\*b0467/1.19\* 467.** Page 1067, line 1: delete “digital goods, additional digital  
15 goods”.

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

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

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

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

1 ✓ ✓ **\*b1198/1.5\* 472.** Page 1069, line 16: delete "Food and" and substitute "For  
2 purposes of par. (a) 4., food and".

3 ✓ ✓ **\*b1198/1.6\* 473.** Page 1069, line 18: delete "Eggs" and substitute "For  
4 purposes of par. (a) 4., eggs".

5 ✓ ✓ **\*b0467/1.20\* 474.** Page 1072, line 24: delete "specified digital goods,  
6 additional digital goods,".

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

8 ✓ ✓ **\*b1213/1.3\* "SECTION 2224ac.** 77.51 (12) (a) of the statutes is amended to read:

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

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

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

1 increase in accounts payable or, with regard to the transferor, a right to receive a  
2 certain amount of money or an increase in accounts receivable;”

3 ✓ ✓ \*b0467/1.24\* 479. Page 1073, line 13: delete “, items” and substitute “or  
4 items”.

5 ✓ ✓ \*b0467/1.25\* 480. Page 1073, line 14: delete “, specified digital goods, or  
6 additional digital”.

7 ✓ ✓ *extra  
underlined  
space* \*b0467/1.26\* 481. Page 1073, line 15: delete “goods”.

8 ✓ ✓ \*b0467/1.27\* 482. Page 1073, line 20: delete “specified digital goods,  
9 additional digital”.

10 ✓ ✓ *extra  
space?* \*b0467/1.28\* 483. Page 1073, line 21: delete “goods,”.

11 ✓ ✓ \*b0467/1.29\* 484. Page 1073, line 23: delete “the property,” and substitute  
12 “the property or”.

13 ✓ ✓ \*b0467/1.30\* 485. Page 1073, line 24: delete that line and substitute “(c).”.

14 ✓ ✓ \*b0467/1.31\* 486. Page 1074, line 7: delete “property, items” and substitute  
15 “property or items or property”.

16 ✓ ✓ \*b0467/1.32\* 487. Page 1074, line 7: delete “, specified”.

17 ✓ ✓ *extra  
space?* \*b0467/1.33\* 488. Page 1074, line 8: delete “digital goods, or additional  
18 digital goods”.

19 ✓ ✓ \*b0467/1.34\* 489. Page 1074, line 9: on lines 9, 10, 12 and 13, delete  
20 “property, items, or goods” and substitute “property or items”.

21 ✓ ✓ *extra  
space* \*b0467/1.35\* 490. Page 1074, line 25: delete “specified digital goods,  
22 additional digital goods,”.

✓ 1 ✓ \*b0467/1.36\* **491.** Page 1075, line 7: delete “property,” and substitute  
2 “property or”.

✓ 3 ✓ \*b0467/1.37\* **492.** Page 1075, line 8: delete “, specified digital goods, or  
4 additional digital goods”.

✓ 5 ✓ \*b0467/1.38\* **493.** Page 1077, line 6: delete “property, items” and substitute  
6 “property or items”.

✓ 7 ✓ *extra space* \*b0467/1.39\* **494.** Page 1077, line 6: delete “, specified digital goods, or”.

✓ 8 ✓ \*b0467/1.40\* **495.** Page 1077, line 7: delete “additional digital goods”.

✓ 9 ✓ \*b0467/1.41\* **496.** Page 1077, line 11: delete “specified digital goods, or  
10 additional digital goods,”.

✓ 11 ✓ \*b0467/1.42\* **497.** Page 1077, line 15: on lines 15, 17 and 25, delete “property,  
12 items” and substitute “property or items”.

13 ~~error~~ \*b0467/1.43\* **498.** Page 1077, line 15: delete “specified digital”.

14 ~~error~~ \*b0467/1.44\* **499.** Page 1077, line 16: delete “goods, or additional digital  
15 goods,”.

✓ 16 ✓ \*b0467/1.45\* **500.** Page 1077, line 18: delete “, specified digital goods, or  
17 additional digital goods”.

✓ 18 *add. underlined space* \*b0467/1.46\* **501.** Page 1077, line 25: delete “, specified”.

✓ 19 ✓ \*b0467/1.47\* **502.** Page 1078, line 1: delete “digital goods, or additional  
20 digital goods”.

✓ 21 ✓ \*b0467/1.48\* **503.** Page 1078, line 8: on lines 8 and 13, delete “property,  
22 items” and substitute “property or items”.

- 1 ✓ *extra underlined space* ✓ \*b0467/1.49\* **504.** Page 1078, line 8: delete “, specified digital”.
- 2 ✓ ✓ \*b0467/1.50\* **505.** Page 1078, line 9: delete “goods, or additional digital  
3 goods”.
- 4 ✓ ✓ \*b0467/1.51\* **506.** Page 1078, line 14: delete “, specified digital goods, or  
5 additional digital goods”.
- 6 ✓ ✓ \*b0467/1.52\* **507.** Page 1078, line 15: on lines 15 and 16, delete “, items, or  
7 goods” and substitute “or items”.
- 8 ✓ ✓ \*b0467/1.53\* **508.** Page 1078, line 21: delete “property,” and substitute  
9 “property or”.
- 10 ✓ *extra underlined space* ✓ \*b0467/1.54\* **509.** Page 1078, line 22: delete “, specified digital goods, or  
11 additional”.
- 12 ✓ ✓ \*b0467/1.55\* **510.** Page 1078, line 23: delete “digital goods”.
- 13 ✓ ✓ \*b0467/1.56\* **511.** Page 1079, line 5: on lines 5, 8 and 14, delete “property,  
14 items” and substitute “property or items”.
- 15 ✓ ✓ \*b0467/1.57\* **512.** Page 1079, line 6: on lines 6, 9 and 15, delete “, specified  
16 digital goods, or additional digital goods”.
- 17 ✓ ✓ \*b1213/1.4\* **513.** Page 1079, line 19: after that line insert:
- 18 ✓ ✓ \*b1213/1.4\* “SECTION 2237d. 77.51 (13) (p) of the statutes is created to read:  
19 77.51 (13) (p) All persons described in this subsection regardless of all of the  
20 following:
- 21 1. Whether the transaction is mercantile in nature.
- 22 2. Whether the seller sells smaller quantities from inventory.
- 23 3. Whether the seller makes or intends to make a profit on the sale.



1 4. Whether the seller or the buyer receives a benefit the seller or buyer  
2 bargained for.

3 5. The percentage of the seller's total sales that the sale represents.

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

6 ✓ ✓\*b0467/1.58\* 514. Page 1080, line 2: delete “property, items” and substitute  
7 “property or items”.

8 ✓ ✓\*b0467/1.59\* 515. Page 1080, line 3: on lines 3 and 22, delete “, specified  
9 digital goods, or additional digital goods”.

10 ✓ *extra underline space* ✓\*b0467/1.60\* 516. Page 1080, line 12: delete “specified”.

11 ✓ ✓\*b0467/1.61\* 517. Page 1080, line 13: delete “digital goods, additional digital  
12 goods”.

13 ✓ \*b0467/1.62\* 518. Page 1081, line 3: delete lines 3 to 7.

14 ✓ \*b0467/1.63\* 519. Page 1081, line 12: on lines 12 and 25, delete “specified  
15 digital goods, additional digital”.

16 \*b0467/1.64\* 520. Page 1081, line 13: delete “goods”.

17 \*b0467/1.65\* 521. Page 1081, line 14: delete “specified digital goods”.

18 \*b0467/1.66\* 522. Page 1081, line 15: delete “additional digital goods”.

19 \*b0467/1.68\* 523. Page 1081, line 18: delete “property, items” and substitute  
20 “property or items”.

21 \*b0467/1.67\* 524. Page 1081, line 18: delete “, specified digital goods, or”.

22 \*b0467/1.69\* 525. Page 1081, line 19: delete “additional digital goods”.