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cont.

1           **SECTION 2424.** 77.56 (1) of the statutes is amended to read:

2           77.56 (1) The storage, use or other consumption in this state of property,  
3           including items and property under s. 77.52 (1) (b) and (c), the gross receipts sales  
4           price from the sale of which ~~are~~ is reported to the department in the measure of the  
5           sales tax, is exempted from the use tax.

6           **SECTION 2425.** 77.57 of the statutes is amended to read:

7           **77.57 Liability of purchaser.** If a purchaser certifies in writing to a seller  
8           that the property or items or property under s. 77.52 (1) (b) or (c) purchased will be  
9           used in a manner or for a purpose entitling the seller to regard the gross receipts sales  
10           price from the sale as exempted by this subchapter from the computation of the  
11           amount of the sales tax and uses the property or items or property under s. 77.52 (1)  
12           (b) or (c) in some other manner or for some other purpose, the purchaser is liable for  
13           payment of the sales tax. The tax shall be measured by the sales price of the property  
14           or items or property under s. 77.52 (1) (b) or (c) to the purchaser, ~~but if the taxable~~  
15           ~~use first occurs more than 6 months after the sale to the purchaser, the purchaser~~  
16           ~~may use as the measure of the tax either that sales price or the fair market value of~~  
17           ~~the property at the time the taxable use first occurs.~~

18           **SECTION 2426.** 77.58 (3) (a) of the statutes is amended to read:

19           77.58 (3) (a) For purposes of the sales tax a return shall be filed by every seller.  
20           For purposes of the use tax a return shall be filed by every retailer engaged in  
21           business in this state and by every person purchasing tangible personal property,  
22           items or property under s. 77.52 (1) (b) or (c), or services, the storage, use, or other  
23           consumption of which is subject to the use tax, who has not paid the use tax due to  
24           a retailer required to collect the tax. If a qualified subchapter S subsidiary is not  
25           regarded as a separate entity under ch. 71, the owner of that subsidiary shall include

1 the information for that subsidiary on the owner's return. Returns shall be signed  
2 by the person required to file the return or by a duly authorized agent but need not  
3 be verified by oath. If a single-owner entity is disregarded as a separate entity under  
4 ch. 71, the owner shall include the information from the entity on the owner's return.

5 **SECTION 2427.** 77.58 (3) (b) of the statutes is amended to read:

6 77.58 (3) (b) ~~For purposes of the sales tax the return shall show the gross~~  
7 ~~receipts of the seller during the preceding reporting period. For purposes of the use~~  
8 ~~tax, in case of a return filed by a retailer, the return shall show the total sales price~~  
9 ~~of the property or taxable services sold, the storage, use or consumption of which~~  
10 ~~became subject to the use tax during the preceding reporting period. In case of a sales~~  
11 ~~or use tax return filed by a purchaser, the return shall show the total sales price of~~  
12 ~~the property and taxable services purchased, the storage, use or consumption of~~  
13 ~~which became subject to the use tax during the preceding reporting period. The~~  
14 ~~return shall also show the amount of the taxes for the period covered by the return~~  
15 ~~and such other information as the department deems necessary for the proper~~  
16 ~~administration of this subchapter.~~

17 **SECTION 2428.** 77.58 (6) of the statutes is amended to read:

18 77.58 (6) For the purposes of the sales tax gross receipts, the sales price from  
19 rentals or leases of tangible personal property <sup>✓</sup> or items or property under s. 77.52 (1)  
20 (b) or (c) shall be reported and the tax paid in accordance with such rules as the  
21 department prescribes.

22 **SECTION 2429.** 77.58 (6m) of the statutes is created to read:

23 77.58 (6m) (a) The department may, in cases where it is satisfied that an undue  
24 hardship would otherwise result, permit the reporting of a sales price or purchase  
25 price on some basis other than the accrual basis.

1 (b) The entire sales price of credit transactions shall be reported in the period  
2 in which the sale is made without reduction in the amount of tax payable by the  
3 retailer by reason of the retailer's transfer at a discount of any open account, note,  
4 conditional sales contract, lease contract, or other evidence of indebtedness.

5 ✓ **SECTION 2431.** 77.58 (9a) of the statutes is created to read:

6 77.58 (9a) In addition to filing a return as provided in this section, a person  
7 described under s. 77.524 (3), (4), or (5) shall provide to the department any  
8 information that the department considers necessary for the administration of this  
9 subchapter, in the manner prescribed by the department, except that the  
10 department may not require that the person provide such information to the  
11 department more than once every 180 days.

12 **SECTION 2432.** 77.585 of the statutes is created to read:

13 **77.585 Return adjustments. (1)** (a) In this subsection, "bad debt" means the  
14 portion of the sales price or purchase price that the seller has reported as taxable  
15 under this subchapter and that the seller may claim as a deduction under section 166  
16 of the Internal Revenue Code. "Bad debt" does not include financing charges or  
17 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible  
18 amounts on property or items or property under s. 77.52 (1) (b) or (c) that remain in  
19 the seller's possession until the full sales price or purchase price is paid, expenses  
20 incurred in attempting to collect any debt, debts sold or assigned to 3rd parties for  
21 collection, and repossessed property or items. ✓

22 (b) A seller may claim as a deduction on a return under s. 77.58 the amount of  
23 any bad debt that the seller writes off as uncollectible in the seller's books and records  
24 and that is eligible to be deducted as a bad debt for federal income tax purposes,  
25 regardless of whether the seller is required to file a federal income tax return. A

1 seller who claims a deduction under this paragraph shall claim the deduction on the  
2 return under s. 77.58 that is submitted for the period in which the seller writes off  
3 the amount of the deduction as uncollectible in the seller's books and records and in  
4 which such amount is eligible to be deducted as bad debt for federal income tax  
5 purposes. If the seller subsequently collects in whole or in part any bad debt for  
6 which a deduction is claimed under this paragraph, the seller shall include the  
7 amount collected in the return filed for the period in which the amount is collected  
8 and shall pay the tax with the return.

9 (c) For purposes of computing a bad debt deduction or reporting a payment  
10 received on a previously claimed bad debt, any payment made on a debt or on an  
11 account is applied first to the price of the property, items or property under s. 77.52  
12 (1) (b) or (c), or service sold, and the proportionate share of the sales tax on the  
13 property, items or property under s. 77.52 (1) (b) or (c), or service, and then to interest,  
14 service charges, and other charges related to the sale. ✓

15 (d) A seller may obtain a refund of the tax collected on any bad debt amount  
16 deducted under par. (b) that exceeds the amount of the seller's taxable sales as  
17 provided under s. 77.59 (4), except that the period for making a claim as determined  
18 under s. 77.59 (4) begins on the date on which the return on which the bad debt could  
19 be claimed would have been required to be submitted to the department under s.  
20 77.58.

21 (e) If a seller is using a certified service provider, the certified service provider  
22 may claim a bad debt deduction under this subsection on the seller's behalf if the  
23 seller has not claimed and will not claim the same deduction. A certified service  
24 provider who receives a bad debt deduction under this subsection shall credit that

1 deduction to the seller and a certified service provider who receives a refund under  
2 this subsection shall submit that refund to the seller.

3 (f) If a bad debt relates to the retail sales of tangible personal property, items  
4 or property under s. 77.52 (1) (b) or (c), or taxable services that occurred in this state  
5 and in one or more other states, as determined under s. 77.522, the total amount of  
6 such bad debt shall be apportioned among the states in which the underlying sales  
7 occurred in a manner prescribed by the department to arrive at the amount of the  
8 deduction under par. (b).

9 (2) If a lessor of tangible personal property or items or property under s. 77.52  
10 (1) (b) or (c) has reimbursed the vendor for the sales tax on the sale of the property  
11 or items by the vendor to the lessor, the tax due from the lessor on the rental receipts  
12 may be offset by a credit equal to the tax otherwise due on the rental receipts from  
13 the property or items <sup>delete xtra space</sup> for the reporting period. The credit shall expire when the  
14 cumulative rental receipts equal the sales price upon which the vendor paid sales  
15 taxes to this state.

16 (3) If a purchaser of tangible personal property or items or property under s.  
17 77.52 (1) (b) or (c) has reimbursed the vendor of the property or items for the sales  
18 tax on the sale and subsequently, before making any use of the property or items  
19 other than retention, demonstration, or display while holding it for sale or rental,  
20 makes a taxable sale of the property or items, the tax due on the taxable sale may  
21 be offset by the tax reimbursed.

22 (4) A seller may claim a deduction on any part of the sales price or purchase  
23 price that the seller refunds in cash or credit as a result of returned property or items  
24 or property under s. 77.52 (1) (b) or (c) <sup>delete xtra space</sup> for adjustments in the sales price or purchase  
25 price after the sale has been completed, if the seller has included the refunded price

1 in a prior return made by the seller and has paid the tax on such price, and if the seller  
2 has returned to the purchaser in cash or in credit all tax previously paid by the  
3 purchaser on the amount of the refund at the time of the purchase. A deduction  
4 under this subsection shall be claimed on the return for the period in which the  
5 refund is paid.

6 (5) No reduction in the amount of tax payable by the retailer is allowable in the  
7 event property or items or property under s. 77.52 (1) (b) or (c) sold on credit are  
8 repossessed except where the entire consideration paid by the purchaser is refunded  
9 to the purchaser or where a credit for a worthless account is allowable under sub. (1).

10 (6) A purchaser who is subject to the use tax on the storage, use, or other  
11 consumption of fuel may claim a deduction from the purchase price that is subject  
12 to the use tax for fuel taxes refunded by this state or the United States to the  
13 purchaser that is included in the purchase price of the fuel.

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

18 (8) A sale or purchase involving transfer of ownership of property or items or  
19 property under s. 77.52 (1) (b) or (c) is completed at the time when possession is  
20 transferred by the seller or the seller's agent to the purchaser or the purchaser's  
21 agent, except that for purposes of sub. (1) a common carrier or the U.S. postal service  
22 shall be considered the agent of the seller, regardless of any f.o.b. point and  
23 regardless of the method by which freight or postage is paid.

24 **SECTION 2433.** 77.59 (2m) of the statutes is created to read:

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1           77.59 (2m) The department may audit, or may authorize others to audit, sellers  
2           and certified service providers who are registered with the department pursuant to  
3           the agreement, as defined in s. 77.65 (2) (a).

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

5           77.59 (5m) A seller who receives a refund under sub. (4) (a) or (b) of taxes that  
6           the seller has collected from buyers, who collects amounts as taxes erroneously from  
7           buyers, but who does not remit such amounts to the state, or who is entitled to a  
8           refund under sub. (4) (a) or (b) that is offset under sub. (5), shall submit the taxes and  
9           related interest to the buyers from whom the taxes were collected, or to the  
10          department if the seller cannot locate the buyers, within 90 days after the date of the  
11          refund, after the date of the offset, or after discovering that the seller has collected  
12          taxes erroneously from the buyers. If the seller does not submit the taxes and related  
13          interest to the department or the buyers within that period, the seller shall submit  
14          to the department any part of a refund or taxes that the seller does not submit to a  
15          buyer or to the department along with a penalty of 25% of the amount not submitted  
16          or, in the case of fraud, a penalty equal to the amount not submitted. A person who  
17          collects amounts as taxes erroneously from buyers for a real property construction  
18          activity or nontaxable service may reduce the taxes and interest that he or she is  
19          required to submit to the buyer or to the department under this subsection for that  
20          activity or service by the amount of tax and interest subsequently due and paid on  
21          the sale of or the storage, use, or other consumption of tangible personal property or  
22          items or property under s. 77.52 (1) (b) or (c) that is are used by the person in that  
23          activity or service and transferred to the buyer.

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

1           77.59 (7) If the department believes that the collection of any tax imposed by  
2 this subchapter will be jeopardized by delay, it shall notify the person determined to  
3 owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount  
4 determined to be owing, including penalties and interest. Such notice shall be by  
5 certified or registered mail or by personal service and the warrant of the department  
6 shall not issue if the person, within 10 days after such notice furnishes a bond in such  
7 amount not exceeding double the amount determined to be owing and with such  
8 sureties as the department approves, conditioned upon the payment of so much of  
9 the taxes, interest, and penalties as shall finally be determined to be due. Nothing  
10 in this subsection shall affect the review of determinations of tax as provided in this  
11 subchapter and any amounts collected under this subsection shall be deposited with  
12 the ~~secretary of administration~~ department and disbursed after final determination  
13 of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90 (2).

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

15           77.59 (9) If any person fails to file a return, the department shall make an  
16 estimate of the amount of the ~~gross receipts~~ sales price of the ~~person~~ person's sales,  
17 or, as the case may be, of the amount of the total sales purchase price of tangible  
18 personal property, items or property under s. 77.52 (1) (b) or (c) <sup>delete scored page</sup> or taxable service <sup>not comma</sup>  
19 sold or purchased by the person, the sale by or the storage, use, or other consumption  
20 of which in this state is subject to sales or use tax. The estimate shall be made for  
21 the period in respect to which the person failed to make a return and shall be based  
22 upon any information which is in the department's possession or may come into its  
23 possession. Upon the basis of this estimate the department shall compute and  
24 determine the amount required to be paid to the state, adding to the sum thus arrived  
25 at a penalty equal to 25% thereof. One or more such determinations may be made



1 for one or for more than one period. When a business is discontinued a determination  
2 may be made at any time thereafter, within the periods specified in sub. (3), as to  
3 liability arising out of that business.

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

5 77.59 (9n) (a) Notwithstanding s. 73.03 (47), no seller or certified service  
6 provider is liable for tax, interest, or penalties imposed on a transaction under this  
7 subchapter in the circumstances covered under sections 306, 328, and 502 of the  
8 agreement, as defined in s. 77.65 (2) (a).

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

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

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

1 as a result of the error from the customer, consistent with s. 77.59 (4). A customer  
2 may take no other action against the seller, or commence any action against the  
3 seller, to correct an alleged error in the amount of the tax assessed under this  
4 subchapter on a service that is not subject to 4 USC 116 to 126, as amended by P.L.  
5 106-252, or tangible personal property or items or property under s. 77.52 (1) (b) or  
6 (c) unless the customer has exhausted his or her remedies under this paragraph.

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

8 **77.59 (9r)** With regard to a purchaser's request for a refund under this section,  
9 a seller is presumed to have reasonable business practices if the seller uses a certified  
10 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a  
11 proprietary system certified by the department to collect the taxes imposed under  
12 this subchapter and if the seller has remitted to the department all taxes collected  
13 under this subchapter, less any deductions, credits, or allowances.

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

15 **77.60 (13)** A person who uses any of the following documents in a manner that  
16 is prohibited by or inconsistent with this subchapter, or provides incorrect  
17 information to a seller or certified service provider related to the use of such  
18 documents or regarding an exemption to the taxes imposed under this subchapter,  
19 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or  
20 inconsistent use or incorrect information:

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

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

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

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

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

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

7           77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, mobile homes  
8 not exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles or aircraft  
9 registered or titled, or required to be registered or titled, in this state purchased from  
10 persons who are not ~~Wisconsin boat, trailer or semitrailer dealers, licensed~~  
11 ~~Wisconsin aircraft, motor vehicle or mobile home dealers or registered Wisconsin~~  
12 ~~snowmobile or all-terrain vehicle dealers~~ retailers, the purchaser shall file a sales  
13 tax return and pay the tax prior to registering or titling the motor vehicle, boat,  
14 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,  
15 all-terrain vehicle or aircraft in this state.

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

18           77.61 (2) (intro.) In order to protect the revenue of the state:

19           (a) Except as provided in par. (b), the department may require any person who  
20 is or will be liable to it for the tax imposed by this subchapter to place with it, before  
21 or after a permit is issued, the security, not in excess of \$15,000, that the department  
22 determines. In determining the amount of security to require under this subsection,  
23 the department may consider the person's payment of other taxes administered by  
24 the department and any other relevant facts. If any taxpayer fails or refuses to place  
25 that security, the department may refuse or revoke the permit. If any taxpayer is

1 delinquent in the payment of the taxes imposed by this subchapter, the department  
2 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the  
3 security placed with the department by the taxpayer in the following order: costs,  
4 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed  
5 by the state to any person for the deposit of security. Any security deposited under  
6 this subsection shall be returned to the taxpayer if the taxpayer has, for 24  
7 consecutive months, complied with all the requirements of this subchapter.

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

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

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

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

1           77.61 (3m) A retailer shall use a straight mathematical computation to  
2 determine the amount of the tax that the retailer may collect from the retailer's  
3 customers. The retailer shall calculate the tax amount by combining the applicable  
4 tax rates under this subchapter and subch. V and multiplying the combined tax rate  
5 by the sales price or purchase price of each item or invoice, as appropriate. The  
6 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax  
7 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less  
8 than 1 cent to be an additional cent. The use of a straight mathematical computation,  
9 as provided in this subsection, shall not relieve the retailer from liability for payment  
10 of the full amount of the tax levied under this subchapter.

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

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

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

23           77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax  
24 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,  
25 retailers, not including certified service providers that receive compensation under

1 s. 73.03 (61) (h), may deduct 0.5% of those taxes payable or \$10 for that reporting  
2 period required under s. 77.58 (1), whichever is greater, but not more than the  
3 amount of the sales taxes or use taxes that is payable under ss. 77.52 (1) and 77.53  
4 (3) for that reporting period required under s. 77.58 (1), as administration expenses  
5 if the payment of the taxes is not delinquent. For purposes of calculating the  
6 retailer's discount under this paragraph, the taxes on retail sales reported by  
7 retailers under subch. V, including taxes collected and remitted as required under  
8 s. 77.785, shall be included if the payment of those taxes is not delinquent.

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

10 77.61 (5) (b) 11. The department of ~~workforce development~~ children and  
11 families or a county child support agency under s. 59.53 (5) in response to a request  
12 under s. 49.22 (2m).

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

14 77.61 (5m) (a) In this subsection, "personally identifiable information" means  
15 any information that identifies a person.

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

23 (c) A certified service provider may collect, use, and retain personally  
24 identifiable information only to verify exemption claims, to investigate fraud, and to  
25 ensure its system's reliability.

1 (d) A certified service provider shall provide sufficient technical, physical, and  
2 administrative safeguards to protect personally identifiable information from  
3 unauthorized access and disclosure.

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

7 (f) The state shall not retain personally identifiable information obtained for  
8 purposes of administering this subchapter unless the state is otherwise required to  
9 retain the information by law or as provided under the agreement, as defined in s.  
10 77.65 (2) (a).

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

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

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

20 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue  
21 licenses or permits to engage in a business involving the sale at retail of tangible  
22 personal property or items or property under s. 77.52 (1) (b) or (c) subject to tax under  
23 this subchapter, or the furnishing of services so subject to tax, shall, before issuing  
24 such license or permit, require proof that the person to whom such license or permit  
25 is to be issued is the holder of a seller's permit as required by this subchapter or has

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1 been informed by an employee of the department that the department will issue a  
2 seller's permit to that person.

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

4 77.61 (16) Any person who remits taxes and files returns under this subchapter  
5 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file  
6 such returns with the department in a manner prescribed by the department.

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

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

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

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

20 (1) A certified service provider.

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

23 (3) A seller that sells tangible personal property, items or property under s.  
24 77.52 (1) (b) or (c), or taxable services in at least 5 states that are signatories to the  
25 agreement, as defined in s. 77.65 (2) (a); that has total annual sales revenue of at



1 least \$500,000,000; that has a proprietary system that calculates the amount of tax  
2 owed to each taxing jurisdiction in which the seller sells tangible personal property,  
3 items or property under s. 77.52 (1) (b) or (c), or taxable services; and that has entered  
4 into a performance agreement with the states that are signatories to the agreement,  
5 as defined in s. 77.65 (2) (a). For purposes of this subsection, "seller" includes an  
6 affiliated group of sellers using the same proprietary system to calculate the amount  
7 of tax owed in each taxing jurisdiction in which the sellers sell tangible personal  
8 property, items or property under s. 77.52 (1) (b) or (c), <sup>extra piece?</sup> for taxable services.

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

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

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

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

14 77.65 (2) (e) "Seller" means any person who sells, leases, or rents tangible  
15 personal property, items or property under s. 77.52 (1) (b) or (c), <sup>Common</sup> <sup>states</sup> for services.

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

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

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

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

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

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

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

9           **77.67 Amnesty for new registrants. (1)** A seller is not liable for uncollected  
10 and unpaid taxes, including penalties and interest, imposed under this subchapter  
11 and subch. V on sales made to purchasers in this state before the seller registers  
12 under par. (a), if all of the following apply:

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

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

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

24           (d) The seller has not received a notice of the commencement of an audit from  
25 the department or, if the seller has received a notice of the commencement of an audit

1 from the department, the audit has been fully resolved, including any related  
2 administrative and judicial processes, at the time that the seller registers under par.  
3 (a).

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

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

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

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

12 **77.70 Adoption by county ordinance.** Any county desiring to impose county  
13 sales and use taxes under this subchapter may do so by the adoption of an ordinance,  
14 stating its purpose and referring to this subchapter. The county sales and use taxes  
15 may be imposed only for the purpose of directly reducing the property tax levy and  
16 only in their entirety as provided in this subchapter. That ordinance shall be  
17 effective on the first day of January, the first day of April, the first day of July or the  
18 first day of October. A certified copy of that ordinance shall be delivered to the  
19 secretary of revenue at least 120 days prior to its effective date. The repeal of any  
20 such ordinance shall be effective on December 31. A certified copy of a repeal  
21 ordinance shall be delivered to the secretary of revenue at least ~~60~~ 120 days before  
22 the effective date of the repeal.

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

24 **77.705 Adoption by resolution; baseball park district.** A local  
25 professional baseball park district created under subch. III of ch. 229, by resolution

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

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

9 **77.706 Adoption by resolution; football stadium district.** A local  
10 professional football stadium district created under subch. IV of ch. 229, by  
11 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this  
12 subchapter at a rate of 0.5% of the ~~gross receipts or sales price~~ or purchase price.  
13 Those taxes may be imposed only in their entirety. The imposition of the taxes under  
14 this section shall be effective on the ~~first day of the first month~~ January 1, April 1,  
15 July 1, or October 1 that begins at least ~~30~~ 120 days after the certification of the  
16 approval of the resolution by the electors in the district's jurisdiction under s. 229.824  
17 (15). Any moneys transferred from the appropriation account under s. 20.566 (1) (ge)  
18 to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire  
19 the district's debt.

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

21 **77.707 (1)** Retailers and the department of revenue may not collect a tax under  
22 s. 77.705 for any local professional baseball park district created under subch. III of  
23 ch. 229 after the last day of the calendar quarter during that is at least 120 days from  
24 the date on which the local professional baseball park district board makes a  
25 certification to the department of revenue under s. 229.685 (2), except that the

1 department of revenue may collect from retailers taxes that accrued before the day  
2 after the last day of that calendar quarter and fees, interest and penalties that relate  
3 to those taxes.

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

5 77.707 (2) Retailers and the department of revenue may not collect a tax under  
6 s. 77.706 for any local professional football stadium district created under subch. IV  
7 of ch. 229 after the last day of the calendar quarter ~~during that is at least 120 days~~  
8 from the date on which the local professional football stadium district board makes  
9 all of the certifications to the department of revenue under s. 229.825 (3), except that  
10 the department of revenue may collect from retailers taxes that accrued before the  
11 day after the last day of that calendar quarter and fees, interest and penalties that  
12 relate to those taxes.

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

14 77.71 (1) For the privilege of selling, licensing, leasing or renting tangible  
15 personal property, and the property and items specified under s. 77.52 (1) (b) and (c),  
16 and for the privilege of selling, licensing, performing or furnishing services a sales  
17 tax is imposed upon retailers at the rate of 0.5% in the case of a county tax or at the  
18 rate under s. 77.705 or 77.706 in the case of a special district tax of the ~~gross receipts~~  
19 sales price from the sale, licensing, lease or rental of tangible personal property, and  
20 the property and items specified under s. 77.52 (1) (b) and (c), except property taxed  
21 under sub. (4), sold, licensed, leased or rented at retail in the county or special district  
22 or from selling, licensing, performing or furnishing services described under s. 77.52  
23 (2) in the county or special district.

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

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

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

15           77.71 (3) An excise tax is imposed upon a contractor engaged in construction  
16 activities within the county or special district, at the rate of 0.5% in the case of a  
17 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
18 of the sales purchase price of tangible personal property that is used in constructing,  
19 altering, repairing or improving real property and that becomes a component part  
20 of real property in that county or special district, except that if the contractor has  
21 paid the sales tax of a county in the case of a county tax or of a special district in the  
22 case of a special district tax in this state on that property, or has paid a similar local  
23 sales tax in another state on a purchase of the same property, that tax shall be  
24 credited against the tax under this subsection.

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

1           77.71 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax  
2 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales  
3 purchase price upon every person storing, using or otherwise consuming a motor  
4 vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer,  
5 ~~semitrailer, all-terrain vehicle~~ or aircraft, if that property must be registered or  
6 titled with this state and if that property is to be customarily kept in a county that  
7 has in effect an ordinance under s. 77.70 or in a special district that has in effect a  
8 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local  
9 sales tax in another state on a purchase of the same property that tax shall be  
10 credited against the tax under this subsection.

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

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

14           **77.72 General rule for property.** For the purposes of this subchapter, all  
15 retail sales of tangible personal property ~~are completed at the time when, and the~~  
16 ~~place where, the seller or the seller's agent transfers possession to the buyer or the~~  
17 ~~buyer's agent. In this subsection, a common carrier or the U.S. postal service is the~~  
18 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~  
19 ~~which freight or postage is paid. Rentals and leases of property, except property~~  
20 ~~under sub. (2), have a situs at the location of that property, and property and items~~  
21 specified under s. 77.52 (1) (b) and (c), and taxable services occur as provided in s.  
22 77.522.

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

24           **SECTION 2473.** 77.73 (2) of the statutes is amended to read:

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1           77.73 (2) Counties and special districts do not have jurisdiction to impose the  
2 tax under s. 77.71 (2) in regard to items and property under s. 77.52 (1) (b) and (c)  
3 and tangible personal property, except snowmobiles, trailers, semitrailers, and  
4 all-terrain vehicles, purchased in a sale that is consummated in another county or  
5 special district in this state that does not have in effect an ordinance or resolution  
6 imposing the taxes under this subchapter and later brought by the buyer into the  
7 county or special district that has imposed a tax under s. 77.71 (2).

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

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

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

18           **77.75 Reports.** Every person subject to county or special district sales and use  
19 taxes shall, for each reporting period, record that person's sales made in the county  
20 or special district that has imposed those taxes separately from sales made  
21 elsewhere in this state and file a report of the measure of the county or special district  
22 ~~sales and use taxes and the tax due thereon separately~~ as prescribed by the  
23 department of revenue.

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



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

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

12           77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)  
13 or the lease, rental, or license of tangible personal property, and property and items  
14 specified under s. 77.52 (1) (b) and (c), is not subject to the taxes under this  
15 subchapter, and a decrease in the tax rate imposed under this subchapter on those  
16 services first applies, beginning with bills rendered on or after the effective date of  
17 the repeal or sunset of a county ordinance or special district resolution imposing the  
18 tax or other rate decrease, regardless of whether the service is furnished or the  
19 property or item is leased, rented, or licensed to the customer before or after that  
20 date.

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

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

23           77.785 (1) All retailers shall collect and report the taxes under this subchapter  
24 on the ~~gross receipts sales price~~ from leases and rentals of property or items and

25

*[2479; SA-SSA1-SB40; Page: 1172, Line: 1; Could not find pattern*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2       DEFINITIONS. In this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

12 (4) USE OF LAND. Land acquired under this section may be used for purposes  
13 in addition to those specified in sub. (2) if the additional uses are compatible with the  
14 purposes specified in sub. (2).

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

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

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

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

8 **77.97 Use of revenue.** The department of revenue shall deposit the  
9 surcharge, interest and penalties collected under this subchapter in the recycling  
10 and renewable energy fund under s. 25.49.

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

12 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may  
13 impose a tax on the retail sale, except sales for resale, within the district's  
14 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~  
15 ~~(e) 1. to 3. and not~~ candy, as defined in s. 77.51 (1fm), prepared food, as defined in s.  
16 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the  
17 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) ~~or (20) (e) 5., (20n) (b) and (c),~~  
18 and (20r).

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

20 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products  
21 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote  
22 of a majority of the authorized members of its board of directors, may impose the tax  
23 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized  
24 members of the district's board may vote that, if the balance in a special debt service  
25 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax

1 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next  
2 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued  
3 by the district and secured by the special debt service reserve fund are outstanding.

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

5 77.982 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d), (14) (a) to  
6 (f), (j) and (k) and (14g), 77.52 (1b), (3), (6), (13), (14), (18), and (19), 77.53 (1b), 77.58  
7 (1) to (5) and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14) and 77.62, as they  
8 apply to the taxes under subch. III, apply to the tax under this subchapter. Sections  
9 77.72 (1) and 77.73, as they apply to the taxes under subch. V, apply to the tax under  
10 this subchapter.

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

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

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

19 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may  
20 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not  
21 for rental and not for rental as a service or repair replacement vehicle, within the  
22 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01  
23 (4) (a), by establishments primarily engaged in short-term rental of passenger cars  
24 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales  
25 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under

1 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's  
2 authorized board of directors may vote to increase the tax rate under this subchapter  
3 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in  
4 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1  
5 following the adoption of the resolution or tax increase.

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

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

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

16 77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),  
17 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,  
18 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under  
19 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the  
20 taxes under subch. V, applies to the tax under this subchapter. The renter shall  
21 collect the tax under this subchapter from the person to whom the passenger car is  
22 ✓ rented.

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

24 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all  
25 of which is included in a premier resort area under s. 66.1113 may, by ordinance,



1 impose a tax at a rate of 0.5% of the ~~gross receipts~~ sales price from the sale, license,  
2 lease, or rental in the municipality or county of goods or services that are taxable  
3 under subch. III made by businesses that are classified in the standard industrial  
4 classification manual, 1987 edition, published by the U.S. office of management and  
5 budget, under the following industry numbers:

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

7 77.9941 (4) Sections 77.72 (1), ~~(2) (a) and (3) (a)~~, 77.73, 77.74, 77.75, 77.76 (1),  
8 (2), and (4), 77.77 (1) ~~and (2)~~, 77.785 (1), and 77.79, as they apply to the taxes under  
9 subch. V, apply to the tax under this subchapter.

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

11 77.995 (2) There is imposed a fee at the rate of 5% of the sales price on the  
12 rental, but not for rental and not for rental as a service or repair replacement  
13 vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of mobile homes, as  
14 defined in s. 340.01 (29); of motor homes, as defined in s. 340.01 (33m); and of  
15 camping trailers, as defined in s. 340.01 (6m) by establishments primarily engaged  
16 in short-term rental of vehicles without drivers, for a period of 30 days or less, unless  
17 the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m) or (9a). There  
18 is also imposed a fee at the rate of 5% of the sales price on the rental of limousines.

19 **SECTION 2492<sup>ac</sup>.** 77.9951 (2) of the statutes is amended to read:

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

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

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

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

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

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

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

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

22           77.9972 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14)  
23 (a) to (f), (j), and (k), 77.52 (1b) (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5)  
24 and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14), and 77.62, as they apply  
25 to the taxes under subch. III, apply to the fee under this subchapter. Sections 77.72

1 (1) and (2) (a) and 77.73, as they apply to the taxes under subch. V, apply to the fee  
2 under this subchapter. The renter shall collect the fee under this subchapter from  
3 the person to whom the passenger car is rented.

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

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

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

14 79.04 (1) (intro.) Annually, except for production plants that begin operation  
15 after December 31, 2003, or begin operation as a repowered production plant after  
16 December 31, 2003, and except as provided in sub. (4m), the department of  
17 administration, upon certification by the department of revenue, shall distribute to  
18 a municipality having within its boundaries a production plant, general structure,  
19 or substation, used by a light, heat, or power company assessed under s. 76.28 (2) or  
20 76.29 (2), except property described in s. 66.0813 unless the production plant or  
21 substation is owned or operated by a local governmental unit located outside of the  
22 municipality, or by an electric cooperative assessed under ss. 76.07 and 76.48,  
23 respectively, or by a municipal electric company under s. 66.0825 the amount  
24 determined as follows:

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

1           79.04 (1) (a) An amount from the shared revenue account or, for the  
2 distribution in 2003, from the appropriation under s. 20.835 (1) (t), 2003 stats.,  
3 determined by multiplying by 3 mills in the case of a town, and 6 mills in the case  
4 of a city or village, the first \$125,000,000 of the amount shown in the account, plus  
5 leased property, of each public utility except qualified wholesale electric companies,  
6 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for “production  
7 plant, exclusive of land,” “general structures,” and “substations,” in the case of light,  
8 heat and power companies, electric cooperatives or municipal electric companies, for  
9 all property within a municipality in accordance with the system of accounts  
10 established by the public service commission or rural electrification administration,  
11 less depreciation thereon as determined by the department of revenue and less the  
12 value of treatment plant and pollution abatement equipment, as defined under s.  
13 70.11 (21) (a), as determined by the department of revenue plus an amount from the  
14 shared revenue account or, for the distribution in 2003, from the appropriation under  
15 s. 20.835 (1) (t), 2003 stats., determined by multiplying by 3 mills in the case of a  
16 town, and 6 mills in the case of a city or village, of the first \$125,000,000 of the total  
17 original cost of production plant, general structures, and substations less  
18 depreciation, land and approved waste treatment facilities of each qualified  
19 wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the  
20 department of revenue of all property within the municipality. The total of amounts,  
21 as depreciated, from the accounts of all public utilities for the same production plant  
22 is also limited to not more than \$125,000,000. The amount distributable to a  
23 municipality under this subsection and sub. (6) in any year shall not exceed \$300  
24 times the population of the municipality, increased annually by \$125 per person  
25 beginning in 2009.

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

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

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

9           79.04 (2) (a) Annually, except for production plants that begin operation after  
10          December 31, 2003, or begin operation as a repowered production plant after  
11          December 31, 2003, and except as provided in sub. (4m), the department of  
12          administration, upon certification by the department of revenue, shall distribute  
13          from the shared revenue account or, for the distribution in 2003, from the  
14          appropriation under s. 20.835 (1) (t), 2003 stats., to any county having within its  
15          boundaries a production plant, general structure, or substation, used by a light, heat  
16          or power company assessed under s. 76.28 (2) or 76.29 (2), except property described  
17          in s. 66.0813 unless the production plant or substation is owned or operated by a local  
18          governmental unit that is located outside of the municipality in which the production  
19          plant or substation is located, or by an electric cooperative assessed under ss. 76.07  
20          and 76.48, respectively, or by a municipal electric company under s. 66.0825 an  
21          amount determined by multiplying by 6 mills in the case of property in a town and  
22          by 3 mills in the case of property in a city or village the first \$125,000,000 of the  
23          amount shown in the account, plus leased property, of each public utility except  
24          qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December  
25          31 of the preceding year for "production plant, exclusive of land," "general

1 structures,” and “substations,” in the case of light, heat and power companies,  
2 electric cooperatives or municipal electric companies, for all property within the  
3 municipality in accordance with the system of accounts established by the public  
4 service commission or rural electrification administration, less depreciation thereon  
5 as determined by the department of revenue and less the value of treatment plant  
6 and pollution abatement equipment, as defined under s. 70.11 (21) (a), as determined  
7 by the department of revenue plus an amount from the shared revenue account or,  
8 for the distribution in 2003, from the appropriation under s. 20.835 (1) (t), 2003  
9 stats., determined by multiplying by 6 mills in the case of property in a town, and 3  
10 mills in the case of property in a city or village, of the total original cost of production  
11 plant, general structures, and substations less depreciation, land and approved  
12 waste treatment facilities of each qualified wholesale electric company, as defined in  
13 s. 76.28 (1) (gm), as reported to the department of revenue of all property within the  
14 municipality. The total of amounts, as depreciated, from the accounts of all public  
15 utilities for the same production plant is also limited to not more than \$125,000,000.  
16 The amount distributable to a county under this subsection and sub. (6) in any year  
17 shall not exceed \$100 times the population of the county, increased annually by \$25  
18 per person beginning in 2009.

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

20 79.04 (2) (am) 1. Beginning with the distribution under this subsection in 1991,  
21 and ending with the distribution under this subsection in 2008, the amount  
22 determined under par. (a) to value property used by a light, heat or power company  
23 in a county may not be less than the amount determined to value the property for the  
24 distribution to the county under this subsection in 1990, subject to subds. 2. and 3.

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

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

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

9           79.04 (6) (a) Annually, beginning in 2005, for production plants that begin  
10 operation after December 31, 2003, or begin operation as a repowered production  
11 plant after December 31, 2003, except as provided in sub. (4m), the department of  
12 administration, upon certification by the department of revenue, shall distribute  
13 payments from the public utility account, as determined under par. (b), to each  
14 municipality and county in which a production plant is located, if the production  
15 plant has a name-plate capacity of at least one megawatt and is used by a light, heat,  
16 or power company assessed under s. 76.28 (2) or 76.29 (2), except property described  
17 in s. 66.0813, unless the production plant is owned or operated by a local  
18 governmental unit located outside of the municipality; by a qualified wholesale  
19 electric company, as defined in s. 76.28 (1) (gm); by a wholesale merchant plant, as  
20 defined in s. 196.491 (1) (w); by an electric cooperative assessed under ss. 76.07 and  
21 76.48, respectively; or by a municipal electric company under s. 66.0825.

22           **SECTION 2511.** 79.10 (1m) (b) of the statutes is amended to read:

23           79.10 (1m) (b) Counties and municipalities shall submit to the department of  
24 revenue all data related to the lottery and gaming credit and the first dollar credit  
25 as requested by the department of revenue.

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

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

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

12           79.10 (2) (b) On or before December 1 of the year preceding the distribution  
13 under sub. (7m) (c), the department of revenue shall notify the clerk of each town,  
14 village, and city of the estimated fair market value, as determined under sub. (11)  
15 (d), used to calculate the first dollar credit under sub. (5m) and of the amount to be  
16 distributed to it under sub. (7m) (c) on the following 4th Monday in July. The  
17 anticipated receipt of such distribution shall not be taken into consideration in  
18 determining the tax rate of the municipality but shall be applied as tax credits.

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

20           79.10 (4) SCHOOL LEVY TAX CREDIT. The Except as provided in sub. (5m), the  
21 amount appropriated under s. 20.835 (3) (b) shall be distributed to municipalities in  
22 proportion to their share of the sum of average school tax levies for all municipalities.

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

24           79.10 (5) LOTTERY AND GAMING CREDIT. Each municipality shall receive, from the  
25 appropriation under s. 20.835 (3) (q), an amount determined by multiplying the



1 school tax rate by the estimated fair market value, not exceeding the value  
2 determined under sub. (11) (c), of every principal dwelling that is located in the  
3 municipality and for which a claim for the credit under sub. (9) (bm) is made by the  
4 owner of the principal dwelling.

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

6 79.10 **(5m)** FIRST DOLLAR CREDIT. Each municipality shall receive, from the  
7 appropriation under s. 20.835 (3) (b), an amount determined by multiplying the  
8 school tax rate by the estimated fair market value, not exceeding the value  
9 determined under sub. (11) (d), of every parcel of real property with improvements  
10 that is located in the municipality.

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

12 79.10 **(6m)** (a) Except as provided in pars. (b) and (c), if the department of  
13 administration or the department of revenue determines by October 1 of the year of  
14 any distribution under subs. (4) ~~and~~, (5), and (5m) that there was an overpayment  
15 or underpayment made in that year's distribution by the department of  
16 administration to municipalities, as determined under subs. (4) ~~and~~, (5), and (5m),  
17 because of an error by the department of administration, the department of revenue  
18 or any municipality, the overpayment or underpayment shall be corrected as  
19 provided in this paragraph. Any overpayment shall be corrected by reducing the  
20 subsequent year's distribution, as determined under subs. (4) ~~and~~, (5), and (5m), by  
21 an amount equal to the amount of the overpayment. Any underpayment shall be  
22 corrected by increasing the subsequent year's distribution, as determined under  
23 subs. (4) ~~and~~, (5), and (5m), by an amount equal to the amount of the underpayment.  
24 Corrections shall be made in the distributions to all municipalities affected by the  
25 error. Corrections shall be without interest.

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

2           79.10 (7m) (c) *First dollar credit.* 1. The amount determined under sub. (5m)  
3 shall be distributed from the appropriation under s. 20.835 (3) (b) by the department  
4 of administration on the 4th Monday in July.

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

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

12           79.10 (9) (bn) *First dollar credit.* Except as provided in ss. 79.175 and 79.18,  
13 and subject to s. 79.15, the first dollar credit shall be allocated to every parcel of real  
14 estate on which improvements are located in an amount determined by multiplying  
15 the estimated fair market value of the property, not exceeding the value determined  
16 under sub. (11) (d), by the school tax rate.

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

18           79.10 (9) (c) 3. The credit under par. (bn) shall reduce the property taxes  
19 otherwise payable.

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

21           79.10 (11) (d) Before December 1, the department of revenue shall calculate,  
22 to the nearest \$100, the estimated fair market value necessary to distribute the total  
23 amount available for distribution under s. 79.15.

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

1           **79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b), for  
2           the payments under s. 79.10 (4), is \$319,305,000 in 1994, 1995, and 1996;  
3           \$469,305,000 beginning in 1997 and ending in 2006; and \$593,050,000 in each year  
4           thereafter.

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

6           **79.15 Improvements credit.** Beginning in 2009, the total amount paid each  
7           year to municipalities from the appropriation account under s. 20.835 (3) (b) for the  
8           payments under s. 79.10 (5m) is \$100,000,000.

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

10          84.09 (1) The department may acquire by gift, devise, purchase or  
11          condemnation any lands for establishing, laying out, widening, enlarging,  
12          extending, constructing, reconstructing, improving and maintaining highways and  
13          other transportation related facilities, or interests in lands in and about and along  
14          and leading to any or all of the same; and after establishment, layout and completion  
15          of such improvements, the department may convey such lands thus acquired and not  
16          necessary for such improvements, with reservations concerning the future use and  
17          occupation of such lands so as to protect such public works and improvements and  
18          their environs and to preserve the view, appearance, light, air and usefulness of such  
19          public works. Whenever the department deems it necessary to acquire any such  
20          lands or interests therein for any transportation related purpose, it shall so order and  
21          in such order or on a map or plat show the old and new locations and the lands and  
22          interests required, and shall file a copy of the order and map with the county clerk  
23          and county highway committee of each county in which such lands or interests are  
24          required or, in lieu of filing a copy of the order and map, may file or record a plat in  
25          accordance with s. 84.095. For the purposes of this section the department may

1 acquire private or public lands or interests in such lands. When so provided in the  
2 department's order, such land shall be acquired in fee simple. Unless it elects to  
3 proceed under sub. (3), the department shall endeavor to obtain easements or title  
4 in fee simple by conveyance of the lands or interests required at a price, including  
5 any damages, deemed reasonable by the department. The instrument of conveyance  
6 shall name the state as grantee and shall be recorded in the office of the register of  
7 deeds. The purchase or acquisition of lands or interests therein under this section  
8 is excepted and exempt from s. 20.914 (1). The department may purchase or accept  
9 donations of remnants of tracts or parcels of land existing at the time or after it has  
10 acquired portions of such tracts or parcels by purchase or condemnation for  
11 transportation purposes where in the judgment of the department such action would  
12 assist in making whole the landowner, a part of whose lands have been taken for  
13 transportation purposes and would serve to minimize the overall costs of such taking  
14 by the public. This subsection does not apply to lands that are sold under s. 16.848.

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

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

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

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

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

21 84.59 (2) (b) The department may, under s. 18.562, deposit in a separate and  
22 distinct special fund outside the state treasury, in an account maintained by a  
23 trustee, revenues derived under ss. 341.09 (2) (d), (2m) (a) 1., (4), and (7), 341.14 (2),  
24 (2m), (6) (d), (6m) (a), (6r) (b) 2., (6w), and (8), 341.145 (3), 341.16 (1) (a) and (b), (2),  
25 and (2m), 341.17 (8), 341.19 (1) (a), 341.25, 341.255 (1), (2) (a), (b), and (c), (4), and

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

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

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

~~13 84.59 (6) The building commission may contract revenue obligations when it  
14 reasonably appears to the building commission that all obligations incurred under  
15 this section can be fully paid from moneys received or anticipated and pledged to be  
16 received on a timely basis. Except as provided in this subsection, the principal  
17 amount of revenue obligations issued under this section may not exceed  
18 \$2,324,377,900, excluding any obligations that have been defeased under a cash  
19 optimization program administered by the building commission, to be used for  
20 transportation facilities under s. 84.01 (28) and major highway projects for the  
21 purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal  
22 amount, the building commission may contract revenue obligations under this  
23 section as the building commission determines is desirable to refund outstanding  
24 revenue obligations contracted under this section, to make payments under  
25 agreements or ancillary arrangements entered into under s. 18.55 (6) with respect~~