

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

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

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

6 77.61 (5m) (a) In this subsection, "personally identifiable information" means
7 any information that identifies a person.

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

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

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

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

24 (f) The state shall not retain personally identifiable information obtained for
25 purposes of administering this subchapter unless the state is otherwise required to

1 retain the information by law or as provided under the agreement, as defined in s.
2 77.65 (2) (a).

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

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

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

12 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue
13 licenses or permits to engage in a business involving the sale at retail of tangible
14 personal property or items or property under s. 77.52 (1) (b) or (c) subject to tax under
15 this subchapter, or the furnishing of services so subject to tax, shall, before issuing
16 such license or permit, require proof that the person to whom such license or permit
17 is to be issued is the holder of a seller's permit as required by this subchapter or has
18 been informed by an employee of the department that the department will issue a
19 seller's permit to that person.

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

21 77.61 (16) Any person who remits taxes and files returns under this subchapter
22 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file
23 such returns with the department in a manner prescribed by the department.

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

SECTION 2453m

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

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

8 **77.63 Collection compensation.** The following persons may retain a portion
9 of sales and use taxes collected on retail sales under this subchapter and subch. V
10 in an amount determined by the department and by contracts that the department
11 enters into jointly with other states as a member state of the streamlined sales tax
12 governing board pursuant to the agreement, as defined in s. 77.65 (2) (a):

13 (1) A certified service provider.

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

16 (3) A seller that sells tangible personal property, items or property under s.
17 77.52 (1) (b) or (c), or taxable services in at least 5 states that are signatories to the
18 agreement, as defined in s. 77.65 (2) (a); that has total annual sales revenue of at
19 least \$500,000,000; that has a proprietary system that calculates the amount of tax
20 owed to each taxing jurisdiction in which the seller sells tangible personal property,
21 items or property under s. 77.52 (1) (b) or (c), or taxable services; and that has entered
22 into a performance agreement with the states that are signatories to the agreement,
23 as defined in s. 77.65 (2) (a). For purposes of this subsection, "seller" includes an
24 affiliated group of sellers using the same proprietary system to calculate the amount

1 of tax owed in each taxing jurisdiction in which the sellers sell tangible personal
2 property, items or property under s. 77.52 (1) (b) or (c), or taxable services.

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

4 77.65 (2) (a) "Agreement" means the streamlined sales and use tax agreement,
5 including amendments to the agreement.

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

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

8 77.65 (2) (e) "Seller" means any person who sells, leases, or rents tangible
9 personal property, items or property under s. 77.52 (1) (b) or (c), or services.

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

11 77.65 (2) (f) "State" means any state of the United States and, the District of
12 Columbia, and the Commonwealth of Puerto Rico.

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

14 77.65 (4) (fm) Provide that a seller who registers with the central electronic
15 registration system under par. (f) may cancel the registration at any time, as
16 provided under uniform procedures adopted by the governing board of the states that
17 are signatories to the agreement, but is required to remit any Wisconsin taxes
18 collected pursuant to the agreement to the department.

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

20 **77.66 Certification for collection of sales and use tax.** The secretary of
21 revenue shall determine and periodically certify to the secretary of administration
22 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
23 sales of tangible personal property, items and property under s. 77.52 (1) (b) and (c),
24 and taxable services that are subject to the taxes imposed under this subchapter but

1 who are not registered to collect and remit such taxes to the department or, if
2 registered, do not collect and remit such taxes.

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

4 **77.67 Amnesty for new registrants. (1)** A seller is not liable for uncollected
5 and unpaid taxes, including penalties and interest, imposed under this subchapter
6 and subch. V on sales made to purchasers in this state before the seller registers
7 under par. (a), if all of the following apply:

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

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

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

19 (d) The seller has not received a notice of the commencement of an audit from
20 the department or, if the seller has received a notice of the commencement of an audit
21 from the department, the audit has been fully resolved, including any related
22 administrative and judicial processes, at the time that the seller registers under par.
23 (a).

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

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

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

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

7 **77.70 Adoption by county ordinance.** Any county desiring to impose county
8 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
9 stating its purpose and referring to this subchapter. The county sales and use taxes
10 may be imposed only for the purpose of directly reducing the property tax levy and
11 only in their entirety as provided in this subchapter. That ordinance shall be
12 effective on the first day of January, the first day of April, the first day of July or the
13 first day of October. A certified copy of that ordinance shall be delivered to the
14 secretary of revenue at least 120 days prior to its effective date. The repeal of any
15 such ordinance shall be effective on December 31. A certified copy of a repeal
16 ordinance shall be delivered to the secretary of revenue at least ~~60~~ 120 days before
17 the effective date of the repeal.

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

19 **77.705 Adoption by resolution; baseball park district.** A local
20 professional baseball park district created under subch. III of ch. 229, by resolution
21 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
22 a rate of no more than 0.1% of the ~~gross receipts or sales price or purchase price.~~
23 Those taxes may be imposed only in their entirety. The resolution shall be effective
24 on the first day of the first month January 1, April 1, July 1, or October 1 that begins
25 at least ~~30~~ 120 days after the adoption of the resolution. Any moneys transferred

1 from the appropriation account under s. 20.566 (1) (gd) to the appropriation account
2 under s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt.

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

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

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

16 **77.707 (1)** Retailers and the department of revenue may not collect a tax under
17 s. 77.705 for any local professional baseball park district created under subch. III of
18 ch. 229 after the last day of the calendar quarter during that is at least 120 days from
19 the date on which the local professional baseball park district board makes a
20 certification to the department of revenue under s. 229.685 (2), except that the
21 department of revenue may collect from retailers taxes that accrued before the day
22 after the last day of that calendar quarter and fees, interest and penalties that relate
23 to those taxes.

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

1 77.707 (2) Retailers and the department of revenue may not collect a tax under
2 s. 77.706 for any local professional football stadium district created under subch. IV
3 of ch. 229 after the last day of the calendar quarter during that is at least 120 days
4 from the date on which the local professional football stadium district board makes
5 all of the certifications to the department of revenue under s. 229.825 (3), except that
6 the department of revenue may collect from retailers taxes that accrued before the
7 day after the last day of that calendar quarter and fees, interest and penalties that
8 relate to those taxes.

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

10 77.71 (1) For the privilege of selling, licensing, leasing or renting tangible
11 personal property, and the property and items specified under s. 77.52 (1) (b) and (c),
12 and for the privilege of selling, licensing, performing or furnishing services a sales
13 tax is imposed upon retailers at the rate of 0.5% in the case of a county tax or at the
14 rate under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts
15 sales price from the sale, licensing, lease or rental of tangible personal property, and
16 the property and items specified under s. 77.52 (1) (b) and (c), except property taxed
17 under sub. (4), sold, licensed, leased or rented at retail in the county or special district
18 or from selling, licensing, performing or furnishing services described under s. 77.52
19 (2) in the county or special district.

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

21 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
22 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
23 purchase price upon every person storing, using or otherwise consuming in the
24 county or special district tangible personal property, property and items specified
25 under s. 77.52 (1) (b) and (c), or services if the property, item, or service is subject to

1 the state use tax under s. 77.53, except that a receipt indicating that the tax under
2 sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this
3 subsection and except that if the buyer has paid a similar local tax in another state
4 on a purchase of the same property, item, or services that tax shall be credited against
5 the tax under this subsection and except that for motor vehicles that are used for a
6 purpose in addition to retention, demonstration or display while held for sale in the
7 regular course of business by a dealer the tax under this subsection is imposed not
8 on the sales purchase price but on the amount under s. 77.53 (1m).

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

10 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
11 activities within the county or special district, at the rate of 0.5% in the case of a
12 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
13 of the sales purchase price of tangible personal property that is used in constructing,
14 altering, repairing or improving real property and that becomes a component part
15 of real property in that county or special district, except that if the contractor has
16 paid the sales tax of a county in the case of a county tax or of a special district in the
17 case of a special district tax in this state on that property, or has paid a similar local
18 sales tax in another state on a purchase of the same property, that tax shall be
19 credited against the tax under this subsection.

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

21 77.71 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax
22 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
23 purchase price upon every person storing, using or otherwise consuming a motor
24 vehicle, boat, ~~snowmobile~~, mobile home not exceeding 45 feet in length, trailer,
25 ~~semitrailer~~, ~~all-terrain vehicle~~ or aircraft, if that property must be registered or

1 titled with this state and if that property is to be customarily kept in a county that
2 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
3 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
4 sales tax in another state on a purchase of the same property that tax shall be
5 credited against the tax under this subsection.

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

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

9 **77.72 General rule for property.** For the purposes of this subchapter, all
10 retail sales of tangible personal property are completed at the time when, and the
11 place where, the seller or the seller's agent transfers possession to the buyer or the
12 buyer's agent. ~~In this subsection, a common carrier or the U.S. postal service is the~~
13 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~
14 ~~which freight or postage is paid. Rentals and leases of property, except property~~
15 ~~under sub. (2), have a situs at the location of that property, and property and items~~
16 specified under s. 77.52 (1) (b) and (c), and taxable services occur as provided in s.
17 77.522.

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

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

20 77.73 (2) Counties and special districts do not have jurisdiction to impose the
21 tax under s. 77.71 (2) in regard to items and property under s. 77.52 (1) (b) and (c)
22 and tangible personal property, except snowmobiles, trailers, semitrailers, and
23 all-terrain vehicles, purchased in a sale that is consummated in another county or
24 special district in this state that does not have in effect an ordinance or resolution

1 imposing the taxes under this subchapter and later brought by the buyer into the
2 county or special district that has imposed a tax under s. 77.71 (2).

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

4 77.73 (3) Counties and special districts have jurisdiction to impose the taxes
5 under this subchapter on retailers who file an application under s. 77.52 (7) or who
6 register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged
7 in business in the county or special district, as provided in s. 77.51 (13g). A retailer
8 who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)
9 shall collect, report, and remit to the department the taxes imposed under this
10 subchapter for all counties and special districts that have an ordinance or resolution
11 imposing the taxes under this subchapter.

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

13 **77.75 Reports.** Every person subject to county or special district sales and use
14 taxes shall, for each reporting period, record that person's sales made in the county
15 or special district that has imposed those taxes separately from sales made
16 elsewhere in this state and file a report of the measure of the county or special district
17 sales and use taxes and the tax due thereon separately as prescribed by the
18 department of revenue.

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

21 77.77 (1) (a) The ~~gross receipts~~ sales price from services subject to the tax under
22 s. 77.52 (2) ~~are not or the lease, rental, or license of tangible personal property, and~~
23 property and items specified under s. 77.52 (1) (b) and (c), is subject to the taxes under
24 this subchapter, and the incremental amount of tax caused by a rate increase
25 applicable to those services, leases, rentals, or licenses is not due, if those services

1 are billed to the customer and paid for before beginning with the first billing period
2 starting on or after the effective date of the county ordinance, special district
3 resolution, or rate increase, regardless of whether the service is furnished or the
4 property or item is leased, rented, or licensed to the customer before or after that
5 date.

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

7 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)
8 or the lease, rental, or license of tangible personal property, and property and items
9 specified under s. 77.52 (1) (b) and (c), is not subject to the taxes under this
10 subchapter, and a decrease in the tax rate imposed under this subchapter on those
11 services first applies, beginning with bills rendered on or after the effective date of
12 the repeal or sunset of a county ordinance or special district resolution imposing the
13 tax or other rate decrease, regardless of whether the service is furnished or the
14 property or item is leased, rented, or licensed to the customer before or after that
15 date.

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

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

18 77.785 (1) All retailers shall collect and report the taxes under this subchapter
19 on the ~~gross receipts~~ sales price from leases and rentals of property or items and
20 property under s. 77.52 (1) (b) and (c) under s. 77.71 (4).

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

22 77.785 (2) Prior to registration or titling, a retailer of a boat, all-terrain vehicle,
23 trailer and semi-trailer dealers and licensed aircraft, motor vehicle, or mobile home
24 and snowmobile dealers shall collect the taxes under this subchapter on sales of

1 items under s. 77.71 (4). The ~~dealer~~ retailer shall remit those taxes to the
2 department of revenue along with payments of the taxes under subch. III.

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

4 77.81 (5) "Nonprofit organization" means a nonprofit corporation, a charitable
5 trust, or other nonprofit association that is described in section 501 (c) (3) of the
6 Internal Revenue Code and is exempt from federal income tax under section 501 (a)
7 of the Internal Revenue Code.

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

9 77.81 (6) "Recreational activities" include hunting, fishing, hiking,
10 sight-seeing, cross-country skiing, horseback riding, and staying in cabins.

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

12 77.83 (2) (am) 1. For land designated as managed forest land under an order
13 that takes effect on or after the effective date of this subdivision [revisor inserts
14 date], no person may enter into a lease or other agreement for consideration if the
15 purpose of the lease or agreement is to permit persons to engage in a recreational
16 activity.

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

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

24 b. A lease or other agreement for consideration that permits persons to engage
25 in a recreational activity and that is in effect on the effective date of this subdivision

1 [revisor inserts date] shall be void beginning on the January 1 immediately
2 following the effective date of this subdivision [revisor inserts date].

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

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

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

8 77.83 (4) (b) Any person who fails to comply with sub. (2) (am) shall forfeit an
9 amount equal to the total amount of consideration received by the person as a result
10 of violating sub. (2) (am) or \$500, whichever is greater.

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

12 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
13 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25 and 74.30.
14 The county treasurer shall, by June 30 of each year, pay all amounts received under
15 this paragraph to the department. All amounts received by the department shall be
16 credited to the conservation fund and shall be reserved for land acquisition and,
17 resource management activities, and grants under s. 77.895.

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

19 **77.895 Grants for land acquisitions for outdoor activities. (1)**

20 DEFINITIONS. In this section:

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

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

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

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

2 (1).

3 (2) PROGRAM. The department shall establish a program to award grants to
4 nonprofit conservation organizations, to local governmental units, and to itself to
5 acquire land to be used for hunting, fishing, hiking, sightseeing, and cross-country
6 skiing. The board shall administer the program and award the grants under the
7 program.

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

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

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

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

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

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

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

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

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

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

11 77.92 (4) "Net business income," with respect to a partnership, means taxable
12 income as calculated under section 703 of the Internal Revenue Code; plus the items
13 of income and gain under section 702 of the Internal Revenue Code, including taxable
14 state and municipal bond interest and excluding nontaxable interest income or
15 dividend income from federal government obligations; minus the items of loss and
16 deduction under section 702 of the Internal Revenue Code, except items that are not
17 deductible under s. 71.21; plus guaranteed payments to partners under section 707
18 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
19 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3h), (3s), (3n), (3p), (3t), (3w), (5b),
20 (5e), (5f), (5g), and (5h), (5i), (5j), and (5k); and plus or minus, as appropriate,
21 transitional adjustments, depreciation differences, and basis differences under s.
22 71.05 (13), (15), (16), (17), and (19); but excluding income, gain, loss, and deductions
23 from farming. "Net business income," with respect to a natural person, estate, or
24 trust, means profit from a trade or business for federal income tax purposes and

1 includes net income derived as an employee as defined in section 3121 (d) (3) of the
2 Internal Revenue Code.

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

4 **77.97 Use of revenue.** The department of revenue shall deposit the
5 surcharge, interest and penalties collected under this subchapter in the recycling
6 and renewable energy fund under s. 25.49.

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

8 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
9 impose a tax on the retail sale, except sales for resale, within the district's
10 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~
11 ~~(e) 1. to 3. and not~~ candy, as defined in s. 77.51 (1fm), prepared food, as defined in s.
12 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
13 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) or (20) (e) 5., (20n) (b) and (c),
14 and (20r).

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

16 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
17 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote
18 of a majority of the authorized members of its board of directors, may impose the tax
19 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized
20 members of the district's board may vote that, if the balance in a special debt service
21 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
22 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
23 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
24 by the district and secured by the special debt service reserve fund are outstanding.

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

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

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

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

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

15 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
16 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not
17 for rental and not for rental as a service or repair replacement vehicle, within the
18 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
19 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
20 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
21 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
22 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
23 authorized board of directors may vote to increase the tax rate under this subchapter
24 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in

1 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1
2 following the adoption of the resolution or tax increase.

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

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

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

13 77.991 (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. The renter shall
18 collect the tax under this subchapter from the person to whom the passenger car is
19 rented.

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

21 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
22 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
23 impose a tax at a rate of 0.5% of the gross receipts sales price from the sale, license,
24 lease, or rental in the municipality or county of goods or services that are taxable
25 under subch. III made by businesses that are classified in the standard industrial

1 classification manual, 1987 edition, published by the U.S. office of management and
2 budget, under the following industry numbers:

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

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

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

8 77.995 (2) There is imposed a fee at the rate of 5% of the sales price on the
9 rental, but not for rereal and not for rental as a service or repair replacement
10 vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of mobile homes, as
11 defined in s. 340.01 (29); of motor homes, as defined in s. 340.01 (33m); and of
12 camping trailers, as defined in s. 340.01 (6m) by establishments primarily engaged
13 in short-term rental of vehicles without drivers, for a period of 30 days or less, unless
14 the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m) or (9a). There
15 is also imposed a fee at the rate of 5% of the sales price on the rental of limousines.

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

17 77.9951 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14)
18 (a) to (f), (j) and (k), 77.52 (1b), (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5)
19 and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14), and 77.62, as they apply
20 to the taxes under subch. III, apply to the fee under this subchapter. The renter shall
21 collect the fee under this subchapter from the person to whom the vehicle is rented.

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

24 77.9951 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),
25 (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,

SECTION 2492ae

1 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes
2 under subch. III, apply to the fee under this subchapter. The renter shall collect the
3 fee under this subchapter from the person to whom the vehicle is rented.

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

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

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

11 77.9961 (1m) Every person operating a dry cleaning facility shall pay to the
12 department a fee for each dry cleaning facility that the person operates. The fee shall
13 be paid in installments, as provided in sub. (2), and each installment is equal to ~~1.8%~~
14 2.8 percent of the gross receipts from the previous 3 months from dry cleaning
15 apparel and household fabrics, but not from formal wear the facility rents to the
16 general public.

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

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

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

3 77.9972 (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. Section 77.73, as it applies
7 to the taxes under subch. V, applies to the fee under this subchapter. The renter shall
8 collect the fee under this subchapter from the person to whom the passenger car is
9 rented.

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

11 79.04 (1) (intro.) Annually, except for production plants that begin operation
12 after December 31, 2003, or begin operation as a repowered production plant after
13 December 31, 2003, and except as provided in sub. (4m), the department of
14 administration, upon certification by the department of revenue, shall distribute to
15 a municipality having within its boundaries a production plant, general structure,
16 or substation, used by a light, heat, or power company assessed under s. 76.28 (2) or
17 76.29 (2), except property described in s. 66.0813 unless the production plant or
18 substation is owned or operated by a local governmental unit located outside of the
19 municipality, or by an electric cooperative assessed under ss. 76.07 and 76.48,
20 respectively, or by a municipal electric company under s. 66.0825 the amount
21 determined as follows:

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

23 79.04 (1) (a) An amount from the shared revenue account or, for the
24 distribution in 2003, from the appropriation under s. 20.835 (1) (t), 2003 stats.,
25 determined by multiplying by 3 mills in the case of a town, and 6 mills in the case

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

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

24 79.04 (1) (b) 1. Beginning with the distribution under this subsection in 1991,
25 and ending with the distribution under this subsection in 2008, the amount

1 determined under par. (a) to value property used by a light, heat or power company
2 in a municipality may not be less than the amount determined to value the property
3 for the distribution to the municipality under this subsection in 1990, subject to
4 subds. 2., 3. and 4.

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

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

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

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

17 79.04 (2) (am) 1. Beginning with the distribution under this subsection in 1991,
18 and ending with the distribution under this subsection in 2008, the amount
19 determined under par. (a) to value property used by a light, heat or power company
20 in a county may not be less than the amount determined to value the property for the
21 distribution to the county under this subsection in 1990, subject to subds. 2. and 3.

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

23 79.04 (4m) Beginning with distributions in 2009, for production plants
24 described under subs. (1) and (2), if in any year the payments to the municipality and
25 county in which the production plant is located would be greater under subs. (6) and

1 (7) (c) 1. based on the production plant's name-plate capacity than under sub. (1) or
2 (2) based on the depreciated net book value of the production plant, the municipality
3 and county shall receive payments under subs. (6) and (7) (c) 1., rather than under
4 sub. (1) or (2), beginning in that year and in each year thereafter.

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

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

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

20 79.10 (1m) (b) Counties and municipalities shall submit to the department of
21 revenue all data related to the lottery and gaming credit and the first dollar credit
22 as requested by the department of revenue.

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

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

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

10 79.10 (2) (b) On or before December 1 of the year preceding the distribution
11 under sub. (7m) (c), the department of revenue shall notify the clerk of each town,
12 village, and city of the estimated fair market value, as determined under sub. (11)
13 (d), used to calculate the first dollar credit under sub. (5m) and of the amount to be
14 distributed to it under sub. (7m) (c) on the following 4th Monday in July. The
15 anticipated receipt of such distribution shall not be taken into consideration in
16 determining the tax rate of the municipality but shall be applied as tax credits.

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

18 79.10 (4) SCHOOL LEVY TAX CREDIT. The Except as provided in sub. (5m), the
19 amount appropriated under s. 20.835 (3) (b) shall be distributed to municipalities in
20 proportion to their share of the sum of average school tax levies for all municipalities.

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

22 79.10 (5) LOTTERY AND GAMING CREDIT. Each municipality shall receive, from the
23 appropriation under s. 20.835 (3) (q), an amount determined by multiplying the
24 school tax rate by the estimated fair market value, not exceeding the value
25 determined under sub. (11) (c), of every principal dwelling that is located in the

1 municipality and for which a claim for the credit under sub. (9) (bm) is made by the
2 owner of the principal dwelling.

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

4 79.10 (5m) FIRST DOLLAR CREDIT. Each municipality shall receive, from the
5 appropriation under s. 20.835 (3) (b), an amount determined by multiplying the
6 school tax rate by the estimated fair market value, not exceeding the value
7 determined under sub. (11) (d), of every parcel of real property with improvements
8 that is located in the municipality.

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

10 79.10 (6m) (a) Except as provided in pars. (b) and (c), if the department of
11 administration or the department of revenue determines by October 1 of the year of
12 any distribution under subs. (4) ~~and~~, (5), and (5m) that there was an overpayment
13 or underpayment made in that year's distribution by the department of
14 administration to municipalities, as determined under subs. (4) ~~and~~, (5), and (5m),
15 because of an error by the department of administration, the department of revenue
16 or any municipality, the overpayment or underpayment shall be corrected as
17 provided in this paragraph. Any overpayment shall be corrected by reducing the
18 subsequent year's distribution, as determined under subs. (4) ~~and~~, (5), and (5m), by
19 an amount equal to the amount of the overpayment. Any underpayment shall be
20 corrected by increasing the subsequent year's distribution, as determined under
21 subs. (4) ~~and~~, (5), and (5m), by an amount equal to the amount of the underpayment.
22 Corrections shall be made in the distributions to all municipalities affected by the
23 error. Corrections shall be without interest.

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

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

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

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

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

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

17 79.10 (9) (c) 3. The credit under par. (bn) shall reduce the property taxes
18 otherwise payable.

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

20 79.10 (11) (d) Before December 1, the department of revenue shall calculate,
21 to the nearest \$100, the estimated fair market value necessary to distribute the total
22 amount available for distribution under s. 79.15.

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

24 **79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b), for
25 the payments under s. 79.10 (4), is \$319,305,000 in 1994, 1995, and 1996;

1 \$469,305,000 beginning in 1997 and ending in 2006; and \$593,050,000 in each year
2 thereafter.

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

4 **79.15 Improvements credit.** Beginning in 2009, the total amount paid each
5 year to municipalities from the appropriation account under s. 20.835 (3) (b) for the
6 payments under s. 79.10 (5m) is \$100,000,000.

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

8 **84.09 (1)** The department may acquire by gift, devise, purchase or
9 condemnation any lands for establishing, laying out, widening, enlarging,
10 extending, constructing, reconstructing, improving and maintaining highways and
11 other transportation related facilities, or interests in lands in and about and along
12 and leading to any or all of the same; and after establishment, layout and completion
13 of such improvements, the department may convey such lands thus acquired and not
14 necessary for such improvements, with reservations concerning the future use and
15 occupation of such lands so as to protect such public works and improvements and
16 their environs and to preserve the view, appearance, light, air and usefulness of such
17 public works. Whenever the department deems it necessary to acquire any such
18 lands or interests therein for any transportation related purpose, it shall so order and
19 in such order or on a map or plat show the old and new locations and the lands and
20 interests required, and shall file a copy of the order and map with the county clerk
21 and county highway committee of each county in which such lands or interests are
22 required or, in lieu of filing a copy of the order and map, may file or record a plat in
23 accordance with s. 84.095. For the purposes of this section the department may
24 acquire private or public lands or interests in such lands. When so provided in the
25 department's order, such land shall be acquired in fee simple. Unless it elects to

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

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

14 84.185 (1) (ce) "Job" has the meaning specified in s. ~~560.60 (10)~~ 560.17 (1) (bm).

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

16 84.185 (1) (cm) "Political subdivision" ~~has the meaning specified in s. 560.60~~
17 (13) means a county, city, town, or village.

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

19 84.59 (2) (b) The department may, under s. 18.562, deposit in a separate and
20 distinct special fund outside the state treasury, in an account maintained by a
21 trustee, revenues derived under ss. 341.09 (2) (d), (2m) (a) 1., (4), and (7), 341.14 (2),
22 (2m), (6) (d), (6m) (a), (6r) (b) 2., (6w), and (8), 341.145 (3), 341.16 (1) (a) and (b), (2),
23 and (2m), 341.17 (8), 341.19 (1) (a), 341.25, 341.255 (1), (2) (a), (b), and (c), (4), and
24 (5), 341.26 (1), (2), (2m) (am) and (b), (3), (3m), (4), (5), and (7), 341.264 (1), 341.265
25 (1), 341.266 (2) (b) and (3), 341.268 (2) (b) and (3), 341.30 (3), 341.305 (3), 341.308 (3),

1 341.36 (1) and (1m), 341.51 (2), and 342.14, except s. 342.14 (1r), and from any
2 payments received with respect to agreements or ancillary arrangements entered
3 into under s. 18.55 (6) with respect to revenue obligations issued under this section.

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

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

11 84.59 (6) The building commission may contract revenue obligations when it
12 reasonably appears to the building commission that all obligations incurred under
13 this section can be fully paid from moneys received or anticipated and pledged to be
14 received on a timely basis. Except as provided in this subsection, the principal
15 amount of revenue obligations issued under this section may not exceed
16 \$2,324,377,900, excluding any obligations that have been defeased under a cash
17 optimization program administered by the building commission, to be used for
18 transportation facilities under s. 84.01 (28) and major highway projects for the
19 purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal
20 amount, the building commission may contract revenue obligations under this
21 section as the building commission determines is desirable to refund outstanding
22 revenue obligations contracted under this section, to make payments under
23 agreements or ancillary arrangements entered into under s. 18.55 (6) with respect
24 to revenue obligations issued under this section, and to pay expenses associated with
25 revenue obligations contracted under this section.