

1 *~~4294/P1.208~~^{9nr}* SECTION 267. 77.54 (17) of the statutes is amended to read:

2 77.54 (17) The ~~gross receipts~~ sales price from the sales of and the storage, use
3 or other consumption of water, that is not food and food ingredient, when delivered
4 through mains.

5 *~~4294/P1.209~~^{9ns}* SECTION 268. 77.54 (18) of the statutes is amended to read:

6 77.54 (18) When the sale, lease or rental of a service or property, including
7 items and property under s. 77.52 (1) (b) and (c), that was previously exempt or not
8 taxable under this subchapter becomes taxable, and the service or property is
9 furnished under a written contract by which the seller is unconditionally obligated
10 to provide the service or property for the amount fixed under the contract, the seller
11 is exempt from sales or use tax on the ~~gross receipts~~ sales price for services or
12 property provided until the contract is terminated, extended, renewed or modified.
13 However, from the time the service or property becomes taxable until the contract
14 is terminated, extended, renewed or modified the user is subject to use tax, measured
15 by the sales purchase price, on the service or property purchased under the contract.

16 *~~4294/P1.210~~^{9nt}* SECTION 269. 77.54 (20) of the statutes is repealed.

17 *~~4294/P1.211~~^{9nv}* SECTION 270. 77.54 (20m) of the statutes is repealed.

18 *~~4294/P1.212~~^{9nw}* SECTION 271. 77.54 (20n) of the statutes is created to read:

19 77.54 (20n) (a) The sales price from the sale of and the storage, use, or other
20 consumption of food and food ingredients, except candy, soft drinks, dietary
21 supplements, and prepared food.

22 (b) The sales price from the sale of and the storage, use, or other consumption
23 of food and food ingredients, except soft drinks, sold by hospitals, sanatoriums,
24 nursing homes, retirement homes, community-based residential facilities, as
25 defined in s. 50.01 (1g), or day care centers registered under ch. 48, including

1 prepared food that is sold to the elderly or handicapped by persons providing mobile
2 meals on wheels. In this paragraph, "retirement home" means a nonprofit
3 residential facility where 3 or more unrelated adults or their spouses have their
4 principal residence and where support services, including meals from a common
5 kitchen, are available to residents.

6 (c) The sales price from the sale of and the storage, use, or other consumption
7 of food and food ingredients, furnished in accordance with any contract or agreement
8 or paid for to such institution through the use of an account of such institution, by
9 a public or private institution of higher education to any of the following:

10 1. An undergraduate student, a graduate student, or a student enrolled in a
11 professional school if the student is enrolled for credit at the public or private
12 institution of higher education and if the food and food ingredients are consumed by
13 the student.

14 2. A national football league team. *90b*

15 ***-4294/P1.213* SECTION 272.** 77.54 (20r) of the statutes is created to read:

16 77.54 (20r) The sales price from the sales of and the storage, use, or other
17 consumption of candy, soft drinks, dietary supplements, and prepared foods, and
18 disposable products that are transferred with such items, furnished for no
19 consideration by a restaurant to the restaurant's employee during the employee's
20 work hours.

21 ***-4294/P1.214* SECTION 273.** 77.54 (21) of the statutes is amended to read:

22 77.54 (21) The ~~gross receipts~~ sales price from the sales of and the storage, use
23 or other consumption of caskets and burial vaults for human remains.

24 ***-4294/P1.215* SECTION 274.** 77.54 (22) of the statutes is repealed. *90d*

25 ***-4294/P1.216* SECTION 275.** 77.54 (22b) of the statutes is created to read: *90e*

1 77.54 (22b) The sales price from the sale of and the storage, use, or other
2 consumption of durable medical equipment that is for use in a person's home,
3 mobility-enhancing equipment, and prosthetic devices, and accessories for such
4 equipment or devices, if the equipment or devices are used for a human being.

5 *-4294/P1.217* SECTION 276. 77.54 (23m) of the statutes, as affected by 2007
6 Wisconsin Act 20, is amended to read: 9of

7 77.54 (23m) The ~~gross receipts~~ sales price from the sale, license, lease or rental
8 of or the storage, use or other consumption of motion picture film or tape, and motion
9 pictures or radio or television programs for listening, viewing, or broadcast, and
10 advertising materials related thereto, sold, licensed, leased or rented to a motion
11 picture theater or radio or television station.

12 *-4294/P1.218* SECTION 277. 77.54 (25) of the statutes, as affected by 2007
13 Wisconsin Act 20, is amended to read: 9og

14 77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of
15 printed material which is designed to advertise and promote the sale of merchandise,
16 or to advertise the services of individual business firms, which printed material is
17 purchased and stored for the purpose of subsequently transporting it outside the
18 state by the purchaser for use thereafter solely outside the state. This subsection
19 does not apply to catalogs and the envelopes in which the catalogs are mailed.

20 *-4294/P1.219* SECTION 278. 77.54 (25m) of the statutes, as affected by 2007
21 Wisconsin Act 20, is amended to read: 9oh

22 77.54 (25m) The ~~gross receipts~~ sales price from the sale of and the storage, use,
23 or other consumption of catalogs, and the envelopes in which the catalogs are mailed,
24 that are designed to advertise and promote the sale of merchandise or to advertise
25 the services of individual business firms.

1 *⁹⁰¹-4294/P1.220* SECTION 279. 77.54 (26) of the statutes, as affected by 2007
2 Wisconsin Act 19, is amended to read:

3 77.54 (26) The ~~gross receipts~~ sales price from the sales of and the storage, use,
4 or other consumption of tangible personal property and property under s. 77.52 (1)
5 (b) and (c) which becomes a component part of an industrial waste treatment facility
6 that is exempt under s. 70.11 (21) or that would be exempt under s. 70.11 (21) if the
7 property were taxable under ch. 70, or tangible personal property and property
8 under s. 77.52 (1) (b) and (c) which becomes a component part of a waste treatment
9 facility of this state or any agency thereof, or any political subdivision of the state or
10 agency thereof as provided in s. 40.02 (28). The exemption includes replacement
11 parts therefor, and also applies to chemicals and supplies used or consumed in
12 operating a waste treatment facility and to purchases of tangible personal property
13 and property under s. 77.52 (1) (b) and (c) made by construction contractors who
14 transfer such property to their customers in fulfillment of a real property
15 construction activity. This exemption does not apply to tangible personal property
16 and property under s. 77.52 (1) (b) and (c) installed in fulfillment of a written
17 construction contract entered into, or a formal written bid made, prior to July 31,
18 1975.

19 *⁹⁰⁵-4294/P1.221* SECTION 280. 77.54 (26m) of the statutes is amended to read:

20 77.54 (26m) The ~~gross receipts~~ sales price from the sale of and the storage, use
21 or other consumption of waste reduction or recycling machinery and equipment,
22 including parts therefor, exclusively and directly used for waste reduction or
23 recycling activities which reduce the amount of solid waste generated, reuse solid
24 waste, recycle solid waste, compost solid waste or recover energy from solid waste.
25 The exemption applies even though an economically useful end product results from

1 the use of the machinery and equipment. For the purposes of this subsection, "solid
2 waste" means garbage, refuse, sludge or other materials or articles, whether these
3 materials or articles are discarded or purchased, including solid, semisolid, liquid or
4 contained gaseous materials or articles resulting from industrial, commercial,
5 mining or agricultural operations or from domestic use or from public service
6 activities.

7 ^{90k}
~~4294/P1.222~~ SECTION 281. 77.54 (27) of the statutes is amended to read:

8 77.54 (27) The ~~gross receipts~~ sales price from the sale of semen used for
9 artificial insemination of livestock.

10 ^{90L}
~~4294/P1.223~~ SECTION 282. 77.54 (28) of the statutes is amended to read:

11 77.54 (28) The ~~gross receipts~~ sales price from the sale of and the storage, use
12 or other consumption to or by the ultimate consumer of ~~apparatus or equipment for~~
13 ~~the injection of insulin or the treatment of diabetes and supplies used to determine~~
14 blood sugar level.

15 ^{90m}
~~4294/P1.224~~ SECTION 283. 77.54 (29) of the statutes is amended to read:

16 77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use
17 or other consumption of equipment used in the production of maple syrup.

18 ⁹⁰ⁿ
~~4294/P1.225~~ SECTION 284. 77.54 (30) (a) (intro.) of the statutes is amended
19 to read:

20 77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

21 ^{90o}
~~4294/P1.226~~ SECTION 285. 77.54 (30) (c) of the statutes is amended to read:

22 77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this
23 subsection and partly for a use which is not exempt under this subsection, no tax
24 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the

1 percentage of the fuel or electricity which is used for an exempt use, as specified in
2 an exemption certificate provided by the purchaser to the seller.

3 ***-4294/P1.227* SECTION 286.** 77.54 (31) of the statutes, as affected by 2007
4 Wisconsin Act 11, is amended to read: 900

5 77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use
6 or other consumption in this state, but not the lease or rental, of used mobile homes,
7 as defined in s. 101.91 (10), and used manufactured homes, as defined in s. 101.91
8 (12).

9 ***-4294/P1.228* SECTION 287.** 77.54 (32) of the statutes is amended to read: 909

10 77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a
11 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record
12 that a person may examine and use under s. 16.61 (12) or for copies of a record under
13 s. 19.35 (1).

14 ***-4294/P1.229* SECTION 288.** 77.54 (33) of the statutes is amended to read: 901

15 77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or
16 other consumption of ~~medicines~~ drugs used on farm livestock, not including
17 workstock.

18 ***-4294/P1.230* SECTION 289.** 77.54 (35) of the statutes is amended to read: 905

19 77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal
20 property, items or property under s. 77.52 (1) (b) or (c), tickets or admissions by any
21 baseball team affiliated with the Wisconsin Department of American Legion
22 baseball.

23 ***-4294/P1.231* SECTION 290.** 77.54 (36) of the statutes, as affected by 2007 901

24 Wisconsin Act 11, is amended to read:

1 77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period
2 of one month or more of a mobile home, as defined in s. 101.91 (10), or a manufactured
3 home, as defined in s. 101.91 (2), that is used as a residence. In this subsection, "one
4 month" means a calendar month or 30 days, whichever is less, counting the first day
5 of the rental and not counting the last day of the rental.

6 *^{gov}-4294/P1.232* SECTION 291. 77.54 (37) of the statutes is amended to read:

7 77.54 (37) The ~~gross receipts~~ sales price from revenues collected under s.
8 146.70 (3) and the surcharge established by rule by the public service commission
9 under s. 146.70 (3m) (f) for customers of wireless providers, as defined in s. 146.70
10 (3m) (a) 6.

11 *^{gov}-4294/P1.233* SECTION 292. 77.54 (38) of the statutes is amended to read:

12 77.54 (38) The ~~gross receipts~~ sales price from the sale of and the storage, use
13 or other consumption of snowmobile trail groomers and attachments for them that
14 are purchased, stored, used or consumed by a snowmobile club that meets at least
15 3 times a year, that has at least 10 members, that promotes snowmobiling and that
16 participates in the department of natural resources' snowmobile program under s.
17 350.12 (4) (b).

18 *^{gov}-4294/P1.234* SECTION 293. 77.54 (39) of the statutes is amended to read:

19 77.54 (39) The ~~gross receipts~~ sales price from the sale of and the storage, use
20 or other consumption of off-highway, heavy mechanical equipment such as feller
21 bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,
22 skidder-forwarders, skidders, timber wagons and tractors used exclusively and
23 directly in the harvesting or processing of raw timber products in the field by a person
24 in the logging business. In this subsection, "heavy mechanical equipment" does not
25 include hand tools such as axes, chains, chain saws and wedges.

1 *-4294/P1.235* SECTION 294. ^{9pc} 77.54 (40) of the statutes is repealed.

2 *-4294/P1.236* SECTION 295. ^{9pd} 77.54 (41) of the statutes is amended to read:

3 77.54 (41) The ~~gross receipts~~ sales price from the sale of building materials,
4 supplies and equipment to; and the storage, use or other consumption of those kinds
5 of property by; owners, contractors, subcontractors or builders if that property is
6 acquired solely for or used solely in, the construction, renovation or development of
7 property that would be exempt under s. 70.11 (36).

8 *-4294/P1.237* SECTION 296. ^{9pee} 77.54 (42) of the statutes is amended to read:

9 77.54 (42) The ~~gross receipts~~ sales price from the sale of and the storage, use
10 or other consumption of animal identification tags provided under s. 93.06 (1h) and
11 standard samples provided under s. 93.06 (1s).

12 *-4294/P1.238* SECTION 297. ^{9pf} 77.54 (43) of the statutes is amended to read:

13 77.54 (43) The ~~gross receipts~~ sales price from the sale of and the storage, use
14 or other consumption of raw materials used for the processing, fabricating or
15 manufacturing of, or the attaching to or incorporating into, printed materials that
16 are transported and used solely outside this state.

17 *-4294/P1.239* SECTION 298. ^{9pg} 77.54 (44) of the statutes, as affected by 2005
18 Wisconsin Act 141, is amended to read:

19 77.54 (44) The ~~gross receipts~~ sales price from the collection of low-income
20 assistance fees that are charged under s. 16.957 (4) (a) or (5) (a).

21 *-4294/P1.240* SECTION 299. ^{9ph} 77.54 (45) of the statutes is amended to read:

22 77.54 (45) The ~~gross receipts~~ sales price from the sale of and the use or other
23 consumption of a onetime license or similar right to purchase admission to
24 professional football games at a football stadium, as defined in s. 229.821 (6), that
25 is granted by a municipality; a local professional football stadium district; or a

1 professional football team or related party, as defined in s. 229.821 (12); if the person
2 who buys the license or right is entitled, at the time the license or right is transferred
3 to the person, to purchase admission to at least 3 professional football games in this
4 state during one football season. 9pi

5 *-4294/P1.241* SECTION 300. 77.54 (46) of the statutes is amended to read:

6 77.54 (46) The ~~gross receipts~~ sales price from the sale of and the storage, use,
7 or other consumption of the U.S. flag or the state flag. This subsection does not apply
8 to a representation of the U.S. flag or the state flag.

9 *-4294/P1.242* SECTION 301. 77.54 (46m) of the statutes is amended to read:

10 77.54 (46m) The ~~gross receipts~~ sales price from the sale of and the storage, use,
11 or other consumption of telecommunications services, if the telecommunications
12 services are obtained by using the rights to purchase telecommunications services,
13 including purchasing reauthorization numbers, by paying in advance and by using
14 an access number and authorization code; and if the tax imposed under s. 77.52 or
15 77.53 was previously paid on the sale or purchase of such rights.

16 *-4294/P1.243* SECTION 302. 77.54 (47) (intro.) of the statutes is amended to
17 read: 9pk

18 77.54 (47) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,
19 use, or other consumption of all of the following:

20 *-4294/P1.244* SECTION 303. 77.54 (47) (b) 1. of the statutes is amended to
21 read: 9pl

22 77.54 (47) (b) 1. The shooting facility is required to pay the tax imposed under
23 s. 77.52 on its ~~gross receipts~~ the sales price from charges for shooting at the facility.

24 *-4294/P1.245* SECTION 304. 77.54 (47) (b) 2. of the statutes, as affected by
25 2007 Wisconsin Act 20, is amended to read: 9pm

1 77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges
2 for shooting at the facility, but is not required to pay the tax imposed under s. 77.52
3 on its ~~gross receipts~~ sales price from such charges because the charges are for
4 occasional sales, as provided under sub. (7m), or because the charges satisfy the
5 exemption under s. 77.52 (2) (a) 2. b. 9pn

6 *-4294/P1.246* SECTION 305. 77.54 (48) (a) of the statutes, as created by 2005
7 Wisconsin Act 479, is renumbered 77.585 (9) (a) and amended to read:

8 77.585 (9) (a) Subject to 2005 Wisconsin Act 479, section 17, ~~the gross receipts~~
9 ~~from the sale of and the storage, use, or other consumption~~ a purchaser may claim
10 as a deduction that portion of its purchase price of Internet equipment used in the
11 broadband market for which the tax was imposed under this subchapter, if the
12 purchaser certifies to the department of commerce, in the manner prescribed by the
13 department of commerce, that the purchaser will, within 24 months after July 1,
14 2007, make an investment that is reasonably calculated to increase broadband
15 Internet availability in this state. The purchaser shall claim the deduction in the
16 same reporting period as the purchaser paid the tax imposed under this subchapter.

17 *-4294/P1.247* SECTION 306. 77.54 (48) (b) of the statutes, as created by 2005
18 Wisconsin Act 479, is renumbered 77.585 (9) (b). 9po

19 *-4294/P1.248* SECTION 307. 77.54 (49) of the statutes is amended to read:

20 77.54 (49) The ~~gross receipts~~ sales price from the sale of and the storage, use,
21 or other consumption of taxable services and tangible personal property, or items or
22 property under s. 77.52 (1) (b) or (c), that is physically transferred to the purchaser
23 as a necessary part of services that are subject to the taxes imposed under s. 77.52
24 (2) (a) 7., 10., 11., and 20., if the seller and the purchaser of such services and property
25 or item are members of the same affiliated group under section 1504 of the Internal

1 Revenue Code and are eligible to file a single consolidated return for federal income
2 tax purposes. For purposes of this subsection, if a seller purchases a taxable service,
3 item or property under s. 77.52 (1) (b) or (c), or tangible personal property, as
4 described in the subsection, that is subsequently sold to a member of the seller's
5 affiliated group and the sale is exempt under this subsection from the taxes imposed
6 under this subchapter, the original purchase of the taxable service, item or property
7 under s. 77.52 (1) (b) or (c), or tangible personal property by the seller is not
8 considered a sale for resale or exempt under this subsection.

9 ***-4294/P1.249* SECTION 308.** ^{9pr} 77.54 (51) of the statutes is created to read:

10 77.54 (51) The sales price from the sales of and the storage, use, or other
11 consumption of products sold in a transaction that would be a bundled transaction,
12 except that it contains taxable and nontaxable products as described in s. 77.51 (1f)
13 (d), and except that the first person combining the products shall pay the tax imposed
14 under this subchapter on the person's purchase price of the taxable items.

15 ***-4294/P1.250* SECTION 309.** ^{9ps} 77.54 (52) of the statutes is created to read:

16 77.54 (52) The sales price from the sales of and the storage, use, or other
17 consumption of products sold in a transaction that would be a bundled transaction,
18 except that the transaction meets the conditions described in s. 77.51 (1f) (e).

19 ***-4294/P1.251* SECTION 310.** ^{9pt} 77.54 (54) of the statutes, as created by 2007
20 Wisconsin Act 20, is amended to read:

21 77.54 (54) The ~~gross receipts~~ sales price from the sale of and the storage, use,
22 or other consumption of tangible personal property, items and property under s.
23 77.52 (1) (b) and (c), and taxable services that are sold by a home exchange service
24 that receives moneys from the appropriation account under s. 20.485 (1) (g) and is
25 operated by the department of veterans affairs.

1 *-4294/P1.252* SECTION 311. 77.54 (56) of the statutes, as created by 2007
2 Wisconsin Act 20, is amended to read:

3 77.54 (56) (a) The gross receipts sales price from the sale of and the storage,
4 use, or other consumption of a product whose power source is wind energy, direct
5 radiant energy received from the sun, or gas generated from anaerobic digestion of
6 animal manure and other agricultural waste, if the product produces at least 200
7 watts of alternating current or 600 British thermal units per day, except that the
8 exemption under this subsection does not apply to an uninterruptible power source
9 that is designed primarily for computers.

10 (b) Except for the sale of electricity or energy that is exempt from taxation
11 under sub. (30), the gross receipts sales price from the sale of and the storage, use,
12 or other consumption of electricity or energy produced by a product described under
13 par. (a).

14 *-4294/P1.253* SECTION 312. 77.55 (1) (intro.) of the statutes is amended to
15 read:

16 77.55 (1) (intro.) There are is exempted from the computation of the amount
17 of the sales tax the gross receipts sales price from the sale of any tangible personal
18 property, items or property under s. 77.52 (1) (b) or (c), or services to:

19 *-4294/P1.254* SECTION 313. 77.55 (2) of the statutes is amended to read:

20 77.55 (2) There are is exempted from the computation of the amount of the sales
21 tax the gross receipts sales price from sales of tangible personal property, and items
22 and property under s. 77.52 (1) (b) and (c), to a common or contract carrier, shipped
23 by the seller via the purchasing carrier under a bill of lading whether the freight is
24 paid in advance, or the shipment is made freight charges collect, to a point outside

9pv

9pw

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1 this state and the property or item is actually transported to the out-of-state
2 destination for use by the carrier in the conduct of its business as a carrier.

3 ***-4294/P1.255* SECTION 314.** 77.55 (2m) of the statutes is amended to read:

4 77.55 (2m) There are is exempted from the computation of the amount of sales
5 tax the ~~gross receipts~~ sales price from sales of railroad crossties to a common or
6 contract carrier, shipped wholly or in part by way of the purchasing carrier under a
7 bill of lading, whether the freight is paid in advance or the shipment is made freight
8 charges collect, to a point outside this state if the property is transported to the
9 out-of-state destination for use by the carrier in the conduct of its business as a
10 carrier. Interruption of the shipment for storage, drying, processing or creosoting of
11 the railroad crossties in this state does not invalidate the exemption under this
12 subsection.

13 ***-4294/P1.256* SECTION 315.** 77.55 (3) of the statutes is amended to read:

14 77.55 (3) There are is exempted from the computation of the amount of the sales
15 tax the ~~gross receipts~~ sales price from sales of tangible personal property, and items
16 and property under s. 77.52 (1) (b) and (c), purchased for use solely outside this state
17 and delivered to a forwarding agent, export packer, or other person engaged in the
18 business of preparing goods for export or arranging for their exportation, and
19 actually delivered to a port outside the continental limits of the United States prior
20 to making any use thereof.

21 ***-4294/P1.257* SECTION 316.** 77.56 (1) of the statutes is amended to read:

22 77.56 (1) The storage, use or other consumption in this state of property,
23 including items and property under s. 77.52 (1) (b) and (c), the ~~gross receipts~~ sales
24 price from the sale of which are is reported to the department in the measure of the
25 sales tax, is exempted from the use tax.

1 *-4294/P1.258* SECTION 317. 77.57 of the statutes is amended to read:

2 **77.57 Liability of purchaser.** If a purchaser certifies in writing to a seller
3 that the property or items or property under s. 77.52 (1) (b) or (c) purchased will be
4 used in a manner or for a purpose entitling the seller to regard the gross receipts sales
5 price from the sale as exempted by this subchapter from the computation of the
6 amount of the sales tax and uses the property or items or property under s. 77.52 (1)
7 (b) or (c) in some other manner or for some other purpose, the purchaser is liable for
8 payment of the sales tax. The tax shall be measured by the sales price of the property
9 or items or property under s. 77.52 (1) (b) or (c) to the purchaser, ~~but if the taxable~~
10 ~~use first occurs more than 6 months after the sale to the purchaser, the purchaser~~
11 ~~may use as the measure of the tax either that sales price or the fair market value of~~
12 ~~the property at the time the taxable use first occurs.~~

13 *-4294/P1.259* SECTION 318. 77.58 (3) (a) of the statutes is amended to read:

14 **77.58 (3) (a)** For purposes of the sales tax a return shall be filed by every seller.
15 For purposes of the use tax a return shall be filed by every retailer engaged in
16 business in this state and by every person purchasing tangible personal property,
17 items or property under s. 77.52 (1) (b) or (c), or services, the storage, use, or other
18 consumption of which is subject to the use tax, who has not paid the use tax due to
19 a retailer required to collect the tax. If a qualified subchapter S subsidiary is not
20 regarded as a separate entity under ch. 71, the owner of that subsidiary shall include
21 the information for that subsidiary on the owner's return. Returns shall be signed
22 by the person required to file the return or by a duly authorized agent but need not
23 be verified by oath. If a single-owner entity is disregarded as a separate entity under
24 ch. 71, the owner shall include the information from the entity on the owner's return.

25 *-4294/P1.260* SECTION 319. 77.58 (3) (b) of the statutes is amended to read:

1 77.58 (3) (b) ~~For purposes of the sales tax the return shall show the gross~~
2 ~~receipts of the seller during the preceding reporting period. For purposes of the use~~
3 ~~tax, in case of a return filed by a retailer, the return shall show the total sales price~~
4 ~~of the property or taxable services sold, the storage, use or consumption of which~~
5 ~~became subject to the use tax during the preceding reporting period. In case of a sales~~
6 ~~or use tax return filed by a purchaser, the return shall show the total sales price of~~
7 ~~the property and taxable services purchased, the storage, use or consumption of~~
8 ~~which became subject to the use tax during the preceding reporting period. The~~
9 ~~return shall also show the amount of the taxes for the period covered by the return~~
10 ~~and such other information as the department deems necessary for the proper~~
11 ~~administration of this subchapter.~~

12 *~~4294/P1.261~~* SECTION 320. 77.58 (6) of the statutes is amended to read:

13 77.58 (6) For the purposes of the sales tax gross receipts, the sales price from
14 rentals or leases of tangible personal property or items or property under s. 77.52 (1)
15 (b) or (c) shall be reported and the tax paid in accordance with such rules as the
16 department prescribes.

17 *~~4294/P1.262~~* SECTION 321. 77.58 (6m) of the statutes is created to read:

18 77.58 (6m) (a) The department may, in cases where it is satisfied that an undue
19 hardship would otherwise result, permit the reporting of a sales price or purchase
20 price on some basis other than the accrual basis.

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

25 *~~4294/P1.263~~* SECTION 322. 77.58 (9a) of the statutes is created to read:

1 77.58 (9a) In addition to filing a return as provided in this section, a person
2 described under s. 77.524 (3), (4), or (5) shall provide to the department any
3 information that the department considers necessary for the administration of this
4 subchapter, in the manner prescribed by the department, except that the
5 department may not require that the person provide such information to the
6 department more than once every 180 days. 9qL

7 *-4294/P1.264* SECTION 323. 77.585 of the statutes is created to read:

8 **77.585 Return adjustments.** (1) (a) In this subsection, "bad debt" means the
9 portion of the sales price or purchase price that the seller has reported as taxable
10 under this subchapter and that the seller may claim as a deduction under section 166
11 of the Internal Revenue Code. "Bad debt" does not include financing charges or
12 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible
13 amounts on property or items or property under s. 77.52 (1) (b) or (c) that remain in
14 the seller's possession until the full sales price or purchase price is paid, expenses
15 incurred in attempting to collect any debt, debts sold or assigned to 3rd parties for
16 collection, and repossessed property or items.

17 (b) A seller may claim as a deduction on a return under s. 77.58 the amount of
18 any bad debt that the seller writes off as uncollectible in the seller's books and records
19 and that is eligible to be deducted as a bad debt for federal income tax purposes,
20 regardless of whether the seller is required to file a federal income tax return. A
21 seller who claims a deduction under this paragraph shall claim the deduction on the
22 return under s. 77.58 that is submitted for the period in which the seller writes off
23 the amount of the deduction as uncollectible in the seller's books and records and in
24 which such amount is eligible to be deducted as bad debt for federal income tax
25 purposes. If the seller subsequently collects in whole or in part any bad debt for

1 which a deduction is claimed under this paragraph, the seller shall include the
2 amount collected in the return filed for the period in which the amount is collected
3 and shall pay the tax with the return.

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

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

16 (e) If a seller is using a certified service provider, the certified service provider
17 may claim a bad debt deduction under this subsection on the seller's behalf if the
18 seller has not claimed and will not claim the same deduction. A certified service
19 provider who receives a bad debt deduction under this subsection shall credit that
20 deduction to the seller and a certified service provider who receives a refund under
21 this subsection shall submit that refund to the seller.

22 (f) If a bad debt relates to the retail sales of tangible personal property, items
23 or property under s. 77.52 (1) (b) or (c), or taxable services that occurred in this state
24 and in one or more other states, as determined under s. 77.522, the total amount of
25 such bad debt shall be apportioned among the states in which the underlying sales

1 occurred in a manner prescribed by the department to arrive at the amount of the
2 deduction under par. (b).

3 (2) If a lessor of tangible personal property or items or property under s. 77.52
4 (1) (b) or (c) has reimbursed the vendor for the sales tax on the sale of the property
5 or items by the vendor to the lessor, the tax due from the lessor on the rental receipts
6 may be offset by a credit equal to the tax otherwise due on the rental receipts from
7 the property or items for the reporting period. The credit shall expire when the
8 cumulative rental receipts equal the sales price upon which the vendor paid sales
9 taxes to this state.

10 (3) If a purchaser of tangible personal property or items or property under s.
11 77.52 (1) (b) or (c) has reimbursed the vendor of the property or items for the sales
12 tax on the sale and subsequently, before making any use of the property or items
13 other than retention, demonstration, or display while holding it for sale or rental,
14 makes a taxable sale of the property or items, the tax due on the taxable sale may
15 be offset by the tax reimbursed.

16 (4) A seller may claim a deduction on any part of the sales price or purchase
17 price that the seller refunds in cash or credit as a result of returned property or items
18 or property under s. 77.52 (1) (b) or (c) or adjustments in the sales price or purchase
19 price after the sale has been completed, if the seller has included the refunded price
20 in a prior return made by the seller and has paid the tax on such price, and if the seller
21 has returned to the purchaser in cash or in credit all tax previously paid by the
22 purchaser on the amount of the refund at the time of the purchase. A deduction
23 under this subsection shall be claimed on the return for the period in which the
24 refund is paid.

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

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

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

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

19 *-4294/P1.265* SECTION 324. ^{99m} 77.59 (2m) of the statutes is created to read:

20 77.59 (2m) The department may audit, or may authorize others to audit, sellers
21 and certified service providers who are registered with the department pursuant to
22 the agreement, as defined in s. 77.65 (2) (a).

23 *-4294/P1.266* SECTION 325. ⁹⁹ⁿ 77.59 (5m) of the statutes is amended to read:

24 77.59 (5m) A seller who receives a refund under sub. (4) (a) or (b) of taxes that
25 the seller has collected from buyers, who collects amounts as taxes erroneously from

1 buyers, but who does not remit such amounts to the state, or who is entitled to a
2 refund under sub. (4) (a) or (b) that is offset under sub. (5), shall submit the taxes and
3 related interest to the buyers from whom the taxes were collected, or to the
4 department if the seller cannot locate the buyers, within 90 days after the date of the
5 refund, after the date of the offset, or after discovering that the seller has collected
6 taxes erroneously from the buyers. If the seller does not submit the taxes and related
7 interest to the department or the buyers within that period, the seller shall submit
8 to the department any part of a refund or taxes that the seller does not submit to a
9 buyer or to the department along with a penalty of 25% of the amount not submitted
10 or, in the case of fraud, a penalty equal to the amount not submitted. A person who
11 collects amounts as taxes erroneously from buyers for a real property construction
12 activity or nontaxable service may reduce the taxes and interest that he or she is
13 required to submit to the buyer or to the department under this subsection for that
14 activity or service by the amount of tax and interest subsequently due and paid on
15 the sale of or the storage, use, or other consumption of tangible personal property or
16 items or property under s. 77.52 (1) (b) or (c) that is are used by the person in that
17 activity or service and transferred to the buyer. 990

18 ***-4294/P1.267* SECTION 326.** 77.59 (9) of the statutes is amended to read:

19 77.59 (9) If any person fails to file a return, the department shall make an
20 estimate of the amount of the ~~gross receipts~~ sales price of the ~~person~~ person's sales,
21 or, as the case may be, of the amount of the total sales purchase price of tangible
22 personal property, items or property under s. 77.52 (1) (b) or (c), or taxable service
23 sold or purchased by the person, the sale by or the storage, use, or other consumption
24 of which in this state is subject to sales or use tax. The estimate shall be made for
25 the period in respect to which the person failed to make a return and shall be based

1 upon any information which is in the department's possession or may come into its
2 possession. Upon the basis of this estimate the department shall compute and
3 determine the amount required to be paid to the state, adding to the sum thus arrived
4 at a penalty equal to 25% thereof. One or more such determinations may be made
5 for one or for more than one period. When a business is discontinued a determination
6 may be made at any time thereafter, within the periods specified in sub. (3), as to
7 liability arising out of that business.

8 ***-4294/P1.268* SECTION 327.** 77.59 (9n) of the statutes is created to read:

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

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

16 ***-4294/P1.269* SECTION 328.** 77.59 (9p) (b) of the statutes is created to read:

17 77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116
18 to 126, as amended by P.L. 106-252, tangible personal property, or items or property
19 under s. 77.52 (1) (b) or (c), and if the customer believes that the amount of the tax
20 assessed for the sale of the service, property, or items, under this subchapter is
21 erroneous, the customer may request that the seller correct the alleged error by
22 sending a written notice to the seller. The notice shall include a description of the
23 alleged error and any other information that the seller reasonably requires to process
24 the request. Within 60 days from the date that a seller receives a request under this
25 paragraph, the seller shall review its records to determine the validity of the

1 customer's claim. If the review indicates that there is no error as alleged, the seller
2 shall explain the findings of the review in writing to the customer. If the review
3 indicates that there is an error as alleged, the seller shall correct the error and shall
4 refund the amount of any tax collected erroneously, along with the related interest,
5 as a result of the error from the customer, consistent with s. 77.59 (4). A customer
6 may take no other action against the seller, or commence any action against the
7 seller, to correct an alleged error in the amount of the tax assessed under this
8 subchapter on a service that is not subject to 4 USC 116 to 126, as amended by P.L.
9 106-252, tangible personal property, or items or property under s. 77.52 (1) (b) or (c)
10 unless the customer has exhausted his or her remedies under this paragraph.

11 ***-4294/P1.270* SECTION 329.** ^{99r} 77.59 (9r) of the statutes is created to read:

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

18 ***-4294/P1.271* SECTION 330.** ⁹⁹⁵ 77.60 (13) of the statutes is created to read:

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

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

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

2 (c) A direct mail form, as defined in s. 77.522 (1) (a) 1. 99t

3 ***-4294/P1.272* SECTION 331.** 77.61 (1) (b) of the statutes is amended to read:

4 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,
5 recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain
6 vehicles, or aircraft purchased from a licensed ~~Wisconsin motor vehicle dealer~~
7 retailer, the registrant shall present proof that the tax has been paid to such dealer
8 retailer.

9 ***-4294/P1.273* SECTION 332.** 77.61 (1) (c) of the statutes, as affected by 2007
10 Wisconsin Act 11, is amended to read:

11 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, recreational
12 vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, or
13 aircraft registered or titled, or required to be registered or titled, in this state
14 purchased from persons who are not ~~Wisconsin boat, trailer, or semitrailer dealers,~~
15 ~~licensed Wisconsin aircraft, motor vehicle, or recreational vehicle, as defined in s.~~
16 ~~340.01 (48r), dealers or registered Wisconsin snowmobile or all-terrain vehicle~~
17 ~~dealers~~ retailers, the purchaser shall file a sales tax return and pay the tax prior to
18 registering or titling the motor vehicle, boat, snowmobile, recreational vehicle, as
19 defined in s. 340.01 (48r), semitrailer, all-terrain vehicle, or aircraft in this state.

20 ***-4294/P1.274* SECTION 333.** 77.61 (2) of the statutes is renumbered 77.61 (2)
21 (intro.) and amended to read: 99w

22 77.61 (2) (intro.) In order to protect the revenue of the state:

23 (a) Except as provided in par. (b), the department may require any person who
24 is or will be liable to it for the tax imposed by this subchapter to place with it, before
25 or after a permit is issued, the security, not in excess of \$15,000, that the department

1 determines. In determining the amount of security to require under this subsection,
2 the department may consider the person's payment of other taxes administered by
3 the department and any other relevant facts. If any taxpayer fails or refuses to place
4 that security, the department may refuse or revoke the permit. If any taxpayer is
5 delinquent in the payment of the taxes imposed by this subchapter, the department
6 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
7 security placed with the department by the taxpayer in the following order: costs,
8 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
9 by the state to any person for the deposit of security. Any security deposited under
10 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
11 consecutive months, complied with all the requirements of this subchapter.

12 ***-4294/P1.275* SECTION 334.** ^{grb} 77.61 (2) (b) of the statutes is created to read:
13 77.61 (2) (b) A certified service provider who has contracted with a seller, and
14 filed an application, to collect and remit sales and use taxes imposed under this
15 subchapter on behalf of the seller shall submit a surety bond to the department to
16 guarantee the payment of sales and use taxes, including any penalty and interest on
17 such payment. The department shall approve the form and contents of a bond
18 submitted under this paragraph and shall determine the amount of such bond. The
19 surety bond shall be submitted to the department within 60 days after the date on
20 which the department notifies the certified service provider that the certified service
21 provider is registered to collect sales and use taxes imposed under this subchapter.
22 If the department determines, with regards to any one certified service provider, that
23 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
24 or the secretary's designee may waive the requirements under this paragraph with
25 regard to that certified service provider. Any bond submitted under this paragraph

1 shall remain in force until the secretary of revenue or the secretary's designee
2 releases the liability under the bond. *grc*

3 *grc*
-4294/P1.276 SECTION 335. 77.61 (3) of the statutes is repealed.

4 *grd*
-4294/P1.277 SECTION 336. 77.61 (3m) of the statutes is created to read:

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

15 *grc*
-4294/P1.278 SECTION 337. 77.61 (4) (a) of the statutes is amended to read:

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

1 *^{grf}-4294/P1.279* **SECTION 338.** 77.61 (4) (c) of the statutes is amended to read:

2 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax
3 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,
4 retailers, not including certified service providers that receive compensation under
5 s. 73.03 (61) (h), may deduct 0.5% of those taxes payable or \$10 for that reporting
6 period required under s. 77.58 (1), whichever is greater, but not more than the
7 amount of the sales taxes or use taxes that is payable under ss. 77.52 (1) and 77.53
8 (3) for that reporting period required under s. 77.58 (1), as administration expenses
9 if the payment of the taxes is not delinquent. For purposes of calculating the
10 retailer's discount under this paragraph, the taxes on retail sales reported by
11 retailers under subch. V, including taxes collected and remitted as required under
12 s. 77.785, shall be included if the payment of those taxes is not delinquent.

13 *^{grg}-4294/P1.280* **SECTION 339.** 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 ***-4294/P1.281* SECTION 340.** 77.61 (11) of the statutes, as affected by 2007
20 Wisconsin Act ... (this act), is amended to read:

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

9rh

??

1 is to be issued is the holder of a seller's permit or is registered to collect, report, and
2 remit use tax under this subchapter or has been informed by an employee of the
3 department that the department will issue a seller's permit to that person or register
4 that person to collect, report, and remit use tax.

5 ***-4294/P1.282* SECTION 341.** 77.61 (16) of the statutes is created to read:

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

9 ***-4294/P1.283* SECTION 342.** 77.61 (17) of the statutes is created to read:

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

16 ***-4294/P1.284* SECTION 343.** 77.63 of the statutes is repealed and recreated
17 to read:

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

23 (1) A certified service provider.

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

SECTION 343

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

12 *-4294/P1.285* SECTION 344. 77.65 (2) (a) of the statutes is amended to read:

13 77.65 (2) (a) "Agreement" means the streamlined sales and use tax agreement,
14 including amendments to the agreement. 9rL

15 *-4294/P1.286* SECTION 345. 77.65 (2) (c) of the statutes is repealed.

16 *-4294/P1.287* SECTION 346. 77.65 (2) (e) of the statutes is amended to read:

17 77.65 (2) (e) "Seller" means any person who sells, leases, or rents tangible
18 personal property, items or property under s. 77.52 (1) (b) or (c), or services. 9rn

19 *-4294/P1.288* SECTION 347. 77.65 (2) (f) of the statutes is amended to read:

20 77.65 (2) (f) "State" means any state of the United States and, the District of
21 Columbia, and the Commonwealth of Puerto Rico. 9no

22 *-4294/P1.289* SECTION 348. 77.65 (4) (fm) of the statutes is created to read:

23 77.65 (4) (fm) Provide that a seller who registers with the central electronic
24 registration system under par. (f) may cancel the registration at any time, as
25 provided under uniform procedures adopted by the governing board of the states that

1 are signatories to the agreement, but is required to remit any Wisconsin taxes
2 collected pursuant to the agreement to the department. 9nq

3 *-4294/P1.290* SECTION 349. 77.66 of the statutes is amended to read:

4 **77.66 Certification for collection of sales and use tax.** The secretary of
5 revenue shall determine and periodically certify to the secretary of administration
6 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
7 sales of tangible personal property, items or property under s. 77.52 (1) (b) and (c),
8 and taxable services that are subject to the taxes imposed under this subchapter but
9 who are not registered to collect and remit such taxes to the department or, if
10 registered, do not collect and remit such taxes. 9rr

11 *-4294/P1.291* SECTION 350. 77.67 of the statutes is created to read:

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

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

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

23 (c) The seller was not registered to collect and remit the taxes imposed under
24 this subchapter and subch. V during the 365 consecutive days immediately before

1 the effective date of this state's participation in the agreement under s. 77.65 (2) (a),
2 as determined by the department.

3 (d) The seller has not received a notice of the commencement of an audit from
4 the department or, if the seller has received a notice of the commencement of an audit
5 from the department, the audit has been fully resolved, including any related
6 administrative and judicial processes, at the time that the seller registers under par.
7 (a).

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

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

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

15 ^{9ns}
-4294/P1.292 SECTION 351. 77.70 of the statutes is amended to read:

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

1 ordinance shall be delivered to the secretary of revenue at least ~~60~~ 120 days before
2 the effective date of the repeal.

3 ^{9nt}
-4294/P1.293 SECTION 352. 77.705 of the statutes is amended to read:

4 **77.705 Adoption by resolution; baseball park district.** A local
5 professional baseball park district created under subch. III of ch. 229, by resolution
6 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
7 a rate of no more than 0.1% of the ~~gross receipts or sales price~~ or purchase price.
8 Those taxes may be imposed only in their entirety. The resolution shall be effective
9 on the first day of the first month January 1, April 1, July 1, or October 1 that begins
10 at least ~~30~~ 120 days after the adoption of the resolution. Any moneys transferred
11 from the appropriation account under s. 20.566 (1) (gd) to the appropriation account
12 under s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt.

13 ^{9rv}
-4294/P1.294 SECTION 353. 77.706 of the statutes is amended to read:

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

25 ^{9rw}
-4294/P1.295 SECTION 354. 77.707 (1) of the statutes is amended to read:

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

9 *-4294/P1.296* SECTION 355. 77.707 (2) of the statutes is amended to read:

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

18 *-4294/P1.297* SECTION 356. 77.71 (1) of the statutes is amended to read:

19 77.71 (1) For the privilege of selling, licensing, leasing or renting tangible
20 personal property, and the property and items specified under s. 77.52 (1) (b) and (c),
21 and for the privilege of selling, licensing, performing or furnishing services a sales
22 tax is imposed upon retailers at the rate of 0.5% in the case of a county tax or at the
23 rate under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts
24 sales price from the sale, licensing, lease or rental of tangible personal property, and
25 the property and items specified under s. 77.52 (1) (b) and (c), except property taxed

1 under sub. (4), sold, licensed, leased or rented at retail in the county or special district
2 or from selling, licensing, performing or furnishing services described under s. 77.52
3 (2) in the county or special district. 95d

4 ***-4294/P1.298* SECTION 357.** 77.71 (2) of the statutes is amended to read:

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

18 ***-4294/P1.299* SECTION 358.** 77.71 (3) of the statutes is amended to read: 95e

19 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
20 activities within the county or special district, at the rate of 0.5% in the case of a
21 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
22 of the sales purchase price of tangible personal property that is used in constructing,
23 altering, repairing or improving real property and that becomes a component part
24 of real property in that county or special district, except that if the contractor has
25 paid the sales tax of a county in the case of a county tax or of a special district in the

1 case of a special district tax in this state on that property, or has paid a similar local
2 sales tax in another state on a purchase of the same property, that tax shall be
3 credited against the tax under this subsection. *95f*

4 *4* *~~4294/P1.300~~* SECTION 359. 77.71 (4) of the statutes, as affected by 2007
5 Wisconsin Act 11, is amended to read:

6 77.71 (4) An excise tax is imposed at the rate of 0.5 percent in the case of a
7 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
8 of the sales purchase price upon every person storing, using or otherwise consuming
9 a motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r),
10 trailer, semitrailer, ~~all-terrain vehicle~~ or aircraft, if that property must be registered
11 or titled with this state and if that property is to be customarily kept in a county that
12 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
13 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
14 sales tax in another state on a purchase of the same property that tax shall be
15 credited against the tax under this subsection. *95g*

16 *~~4294/P1.301~~* SECTION 360. 77.72 (title) of the statutes is repealed.

17 *~~4294/P1.302~~* SECTION 361. 77.72 (1) of the statutes is renumbered 77.72
18 and amended to read: *95h*

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

1 specified under s. 77.52 (1) (b) and (c), and taxable services occur as provided in s.
2 77.522.

3 *-4294/P1.303* SECTION 362. 77.72 (2) and (3) of the statutes are repealed. 95i

4 *-4294/P1.304* SECTION 363. 77.73 (2) of the statutes is amended to read: 95j

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

12 *-4294/P1.305* SECTION 364. 77.73 (3) of the statutes is created to read: 95k

13 77.73 (3) Counties and special districts have jurisdiction to impose the taxes
14 under this subchapter on retailers who file an application under s. 77.52 (7) or who
15 register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged
16 in business in the county or special district, as provided in s. 77.51 (13g). A retailer
17 who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)
18 shall collect, report, and remit to the department the taxes imposed under this
19 subchapter for all counties and special districts that have an ordinance or resolution
20 imposing the taxes under this subchapter. 95L

21 *-4294/P1.306* SECTION 365. 77.75 of the statutes is amended to read:

22 **77.75 Reports.** Every person subject to county or special district sales and use
23 taxes shall, for each reporting period, record that person's sales made in the county
24 or special district that has imposed those taxes separately from sales made
25 elsewhere in this state and file a report of the measure of the county or special district

1 ~~sales and use taxes and the tax due thereon separately as prescribed by the~~
2 department of revenue.

3 ~~*-4294/P1.307* SECTION 366.~~ 95m 77.77 (1) of the statutes is renumbered 77.77 (1)
4 (a) and amended to read:

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

15 ~~*-4294/P1.308* SECTION 367.~~ 95n 77.77 (1) (b) of the statutes is created to read:

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

25 ~~*-4294/P1.309* SECTION 368.~~ 95o 77.77 (2) of the statutes is repealed.

1 *-4294/P1.310* SECTION 369. 77.785 (1) of the statutes is amended to read:

2 77.785 (1) All retailers shall collect and report the taxes under this subchapter
3 on the ~~gross receipts~~ sales price from leases and rentals of property or items and
4 property under s. 77.52 (1) (b) and (c) under s. 77.71 (4).

5 *-4294/P1.311* SECTION 370. 77.785 (2) of the statutes, as affected by 2007
6 Wisconsin Act 11, is amended to read:

7 77.785 (2) Prior to registration or titling, a retailer of a boat, all-terrain vehicle,
8 ~~trailer and semi-trailer dealers and licensed aircraft, motor vehicle, manufactured~~
9 ~~home, as defined in s. 101.91 (2), or recreational vehicle, as defined in s. 340.01 (48r),~~
10 ~~and snowmobile dealers~~ shall collect the taxes under this subchapter on sales of
11 items under s. 77.71 (4). The ~~dealer~~ retailer shall remit those taxes to the
12 department of revenue along with payments of the taxes under subch. III.

13 *-4294/P1.312* SECTION 371. 77.98 of the statutes is amended to read:

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

21 *-4294/P1.313* SECTION 372. 77.981 of the statutes is amended to read:

22 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
23 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote
24 of a majority of the authorized members of its board of directors, may impose the tax
25 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized

1 members of the district's board may vote that, if the balance in a special debt service
2 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
3 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
4 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
5 by the district and secured by the special debt service reserve fund are outstanding.

6 ⁹⁵⁺ *-4294/P1.314* SECTION 373. 77.982 (2) of the statutes, as affected by 2007
7 Wisconsin Act 20, is repealed and recreated to read:

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

13 ^{95v} *-4294/P1.315* SECTION 374. 77.99 of the statutes is amended to read:

14 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
15 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not
16 for rental and not for rental as a service or repair replacement vehicle, within the
17 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
18 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
19 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
20 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
21 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
22 authorized board of directors may vote to increase the tax rate under this subchapter
23 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in
24 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1
25 following the adoption of the resolution or tax increase.

1 *~~4294/P1.317d~~^{95w} SECTION 317d. 77.991 (2) of the statutes, as affected by 2007
2 Wisconsin Act 20, is repealed and recreated to read:

3 77.991 (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, 77.60,
5 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under
6 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the
7 taxes under subch. V, applies to the tax under this subchapter. The renter shall
8 collect the tax under this subchapter from the person to whom the passenger car is
9 rented.

10 *~~4294/P1.316~~^{94b} SECTION 375. 77.994 (1) (intro.) of the statutes is amended to
11 read:

12 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
13 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
14 impose a tax at a rate of 0.5% of the ~~gross receipts~~ sales price from the sale, license,
15 lease, or rental in the municipality or county of goods or services that are taxable
16 under subch. III made by businesses that are classified in the standard industrial
17 classification manual, 1987 edition, published by the U.S. office of management and
18 budget, under the following industry numbers:

19 *~~4294/P1.317~~^{94c} SECTION 376. 77.9941 (4) of the statutes is amended to read:
20 77.9941 (4) Sections 77.72 (1), ~~(2) (a) and (3) (a)~~, 77.73, 77.74, 77.75, 77.76 (1),
21 (2), and (4), 77.77 (1) ~~and (2)~~, 77.785 (1), and 77.79, as they apply to the taxes under
22 subch. V, apply to the tax under this subchapter.

23 *~~4294/P1.318~~^{94d} SECTION 377. 77.995 (2) of the statutes, as affected by 2007
24 Wisconsin Act 11, is amended to read:

1 77.995 (2) There is imposed a fee at the rate of 5 percent of the ~~gross receipts~~
 2 sales price on the rental, but not for rental and not for rental as a service or repair
 3 replacement vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of
 4 recreational vehicles, as defined in s. 340.01 (48r); of motor homes, as defined in s.
 5 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by establishments
 6 primarily engaged in short-term rental of vehicles without drivers, for a period of 30
 7 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7)
 8 (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent of the ~~gross~~
 9 ~~receipts~~ sales price on the rental of limousines.

10 *~~4294/P1.319~~* SECTION 378. ^{9+e} 77.9951 (2) of the statutes, as affected by 2007
 11 Wisconsin Act 20, is repealed and recreated to read:

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

17 *~~4294/P1.320~~* SECTION 379. ^{9+P} 77.996 (6) of the statutes is amended to read:

18 77.996 (6) "Gross receipts" ~~has the meaning given in s. 77.51 (4) (a), (b) 1. and~~
 19 ~~5., (c) 1. to 4., and (d) means the sales price, as defined in s. 77.51 (15b), of tangible~~
 20 personal property and taxable services sold by a dry cleaning facility. "Gross
 21 receipts" does not include the license fee imposed under s. 77.9961 (1m) that is passed
 22 on to customers.

23 *~~4299/P1.10~~* *~~b0399/P1.2~~* SECTION 380. 77.9971 of the statutes is amended
 24 to read:

y
9+g

1 **77.9971 Imposition.** A regional transit authority under s. 59.58 (6) may
2 impose a fee at a rate not to exceed \$2 \$15 for each transaction in the region, as
3 defined in s. 59.58 (6) (a) 2., on the rental, but not for rental and not for rental as
4 a service or repair replacement vehicle, of Type 1 automobiles, as defined in s. 340.01
5 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
6 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
7 tax under s. 77.54 (1), (4), (7) (a), (7m), (9), or (9a). The fee imposed under this
8 subchapter shall be effective on the first day of the first month that begins at least
9 90 days after the governing body of the regional transit authority approves the
10 imposition of the fee and notifies the department of revenue. The governing body
11 shall notify the department of a repeal of the fee imposed under this subchapter at
12 least 60 days before the effective date of the repeal. 9th

13 *~~4294/P1.321~~* SECTION **381**. 77.9972 (2) of the statutes, as affected by 2007
14 Wisconsin Act 20, is repealed and recreated to read:

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

22 *~~4294/P1.322~~* SECTION **382**. 86.195 (3) (b) 3. of the statutes is amended to
23 read:

24 86.195 (3) (b) 3. Fifty percent of the ~~gross receipts~~ sales price, as defined in s.
25 77.51 (15b), of the business are from ~~meal, food, the sale of food product and beverage~~

1 sales and food ingredients, as defined in s. 77.51 (3t), that are taxable under s. 77.54
2 (20) (e) subch. III of ch. 77; and

3 ***-4247/5.8* SECTION 383.** 118.153 (4) (b) of the statutes is amended to read:

4 118.153 (4) (b) Upon receipt of a school board's annual report under par. (a) the
5 state superintendent shall pay to the school district from the appropriation under s.
6 20.255 (2) (bc), for each pupil enrolled in a program for children at risk who achieved
7 at least 3 of the objectives under par. (c) in the previous school year, additional state
8 aid in an amount equal to 10% of the school district's average per pupil aids provided
9 under s. 20.835 (7) (a), 1991 stats., and s. 20.255 (2) (ac) and (at) in the previous
10 school year.

11 ***-4247/5.9* SECTION 384.** 121.007 of the statutes is amended to read:

12 **121.007 Use of state aid; exemption from execution.** All moneys paid to
13 a school district under s. 20.255 (2) (ac), (at), (bc), (cg), and (cr), shall be used by the
14 school district solely for the purposes for which paid. Such moneys are exempt from
15 execution, attachment, garnishment, or other process in favor of creditors, except as
16 to claims for salaries or wages of teachers and other school employees and as to
17 claims for school materials, supplies, fuel, and current repairs.

18 ***-4247/5.10* SECTION 385.** 121.15 (1m) (a) 3. of the statutes is amended to
19 read:

20 121.15 (1m) (a) 3. Beginning in the 1999-2000 2007-2008 school year,
21 annually the state shall pay to school districts, from the appropriation under s.
22 20.255 (2) (ac), an amount equal to \$75,000,000, less the sum of the reductions made
23 to the amount in the previous and current fiscal years under s. 16.518 (2m) (b), on
24 the 4th first Monday in July of the following school year.

25 ***-4247/5.11* SECTION 386.** 121.15 (1m) (a) 4. of the statutes is created to read:

1 121.15 (1m) (a) 4. Beginning in the 2007-08 school year, in addition to the
2 payment delay under subd. 3., annually the state shall pay to school districts, from
3 the appropriation under s. 20.255 (2) (ac), an amount equal to \$125,000,000, less the
4 sum of the reductions made to the amount in the previous and current fiscal years
5 under s. 16.518 (2m) (a), on the first Monday in July of the following school year.

6 *~~4247/5.12~~* SECTION 387. 121.15 (1m) (b) of the statutes is amended to read:

7 121.15 (1m) (b) The percentages under subs. (1)(a) and (1g) (a) shall be reduced
8 proportionally to reflect the payments made under par. (a). 3. The percentage paid
9 in June under subs. (1) (a) and (1g) (a) shall be reduced to reflect the payment made
10 under par. (a) 4. School districts shall treat the payments made in July under par.
11 (a) as if they had been received in the previous school year.

12 *~~4301/P1.32~~* SECTION ~~388~~ 146.99 of the statutes is repealed.

13 *~~4296/P2.1~~* SECTION ~~389~~ 196.218 (3) (f) of the statutes, as affected by 2007
14 Wisconsin Act 20, is amended to read:

15 196.218 (3) (f) Notwithstanding ss. 196.196 (1) and (5) (d) 2., 196.20 (2m), (5)
16 and (6), 196.213 and 196.215, and except as provided in par. (fm), a
17 telecommunications utility that provides local exchange service may make
18 adjustments to local exchange service rates for the purpose of recovering its
19 contributions to the universal service fund required under this subsection. A
20 telecommunications utility that adjusts local exchange service rates for the purpose
21 of recovering such contributions shall identify on customer bills a single amount that
22 is the total amount of the adjustment. The public service commission shall provide
23 telecommunications utilities the information necessary to identify such amounts on
24 customer bills.

25 *~~4296/P2.2~~* SECTION ~~390~~ 196.28 (3) (fm) of the statutes is created to read:

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SECTION 390

1 196.28 (3) (fm) The commission shall determine the portion of each
 2 telecommunications provider's contribution to the universal service fund that is
 3 necessary to generate the amount appropriated under s. 20.255 (3) (qm) less
 4 \$5,486,100. A telecommunications utility that provides local exchange service may
 5 not adjust local exchange service rates under par. (f) to recover the portion
 6 determined by the commission under this paragraph for the telecommunications
 7 utility, and any other telecommunications provider may not recover the portion
 8 determined by the commission under this paragraph for the telecommunications
 9 provider from the telecommunications provider's customers.

10 *~~4294/P1.323~~* SECTION ~~391~~, 218.0171 (2) (cq) of the statutes is amended to
 11 read:

Letter "c" 140

12 218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,
 13 the manufacturer shall provide to the consumer a written statement that specifies
 14 the trade-in amount previously applied under s. 77.51 (4) (b) 3. or 3m. or (15) (b) 4.
 15 ~~or 4m. (12m) (b) 5. or 6. or (15b) (b) 5. or 6.~~ toward the sales price of the motor vehicle
 16 having the nonconformity and the date on which the manufacturer provided the
 17 refund.

18 *~~4294/P1.324~~* SECTION ~~392~~, 229.68 (15) of the statutes is amended to read:


149

19 229.68 (15) Impose, by the adoption of a resolution, the taxes under subch. V
 20 of ch. 77. A district may not levy any taxes that are not expressly authorized under
 21 subch. V of ch. 77 and that do not receive the affirmative vote of a supermajority of
 22 the district board. If a district adopts a resolution which imposes taxes, it shall
 23 deliver a certified copy of the resolution to the secretary of revenue at least 30 120
 24 days before its effective date.

25 *~~4294/P1.325~~* SECTION ~~393~~, 229.824 (15) of the statutes is amended to read:

145

1 229.824 (15) Impose, by the adoption of a resolution, the taxes under subch. V
2 of ch. 77, except that the taxes imposed by the resolution may not take effect until
3 the resolution is approved by a majority of the electors in the district's jurisdiction
4 voting on the resolution at a referendum, to be held at the first spring primary or
5 September primary following by at least 45 days the date of adoption of the
6 resolution. Two questions shall appear on the ballot. The first question shall be:
7 "Shall a sales tax and a use tax be imposed at the rate of 0.5% in County for
8 purposes related to football stadium facilities in the Professional Football
9 Stadium District?" The 2nd question shall be: "Shall excess revenues from the 0.5%
10 sales tax and use tax be permitted to be used for property tax relief purposes in
11 County?" Approval of the first question constitutes approval of the resolution of the
12 district board. Approval of the 2nd question is not effective unless the first question
13 is approved. The clerk of the district shall publish the notices required under s. 10.06
14 (4) (c), (f) and (i) for any referendum held under this subsection. Notwithstanding
15 s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is
16 valid even if given and published late as long as it is given and published prior to the
17 election as early as practicable. A district may not levy any taxes that are not
18 expressly authorized under subch. V of ch. 77. The district may not levy any taxes
19 until the professional football team and the governing body of the municipality in
20 which the football stadium facilities are located agree on how to fund the
21 maintenance of the football stadium facilities. The district may not levy any taxes
22 until the professional football team and the governing body of the municipality in
23 which the football stadium facilities are located agree on how to distribute the
24 proceeds, if any, from the sale of naming rights related to the football stadium
25 facilities. If a district board adopts a resolution that imposes taxes and the resolution

1 is approved by the electors, the district shall deliver a certified copy of the resolution
2 to the secretary of revenue at least ~~30~~ 120 days before its effective date. If a district
3 board adopts a resolution that imposes taxes and the resolution is not approved by
4 the electors, the district is dissolved. 



5 ***-3832/1.4* SECTION 394. Initial applicability.**

6 (1) This act first applies to taxable years beginning on January 1, 2008.

7 ***-4294/P1.328m* SECTION 328m. Effective dates.** This act takes effect on
8 January 1, 2010, except as follows:

9 (1) The amendment of sections 77.51 (21m) and 77.52 (2) (a) 5. a. of the statutes
10 takes effect on December 31, 2009.

11 ***-4188/3.9101* SECTION 9101. Nonstatutory provisions;
12 administration.**

13  (1) TEMPORARY REALLOCATIONS TO THE GENERAL FUND. Notwithstanding section
14 20.002 (11) (b) 2. of the statutes, except as provided in section 20.002 (11) (b) 3. of the
15 statutes, the secretary of administration, during the 2007-09 fiscal biennium, shall
16 limit the total amount of any temporary reallocations to the general fund at any one
17 time during a fiscal year to an amount equal to 10 percent of the total amounts shown
18 in the schedule under section 20.005 (3) of the statutes, as affected by the acts of 2007,
19 of appropriations of general purpose revenues, calculated by the secretary as of that
20 time and for that fiscal year. 

21 ***-4247/5.9137* SECTION 9137. Nonstatutory provisions; Public
22 Instruction.**

23 (1) EQUALIZATION AID SHIFT. For the following purposes, the department of
24 public instruction shall consider the amount appropriated under section 20.255 (2)

1 (ac) of the statutes as if the decrease in that amount under SECTION 9237 (1) of this
2 act had not occurred:

3 (a) For the purpose of calculating the payment under section 119.23 (4) (b) 2.
4 of the statutes in the 2007-08 and 2008-09 fiscal years.

5 (b) For the purpose of calculating the secondary guaranteed valuation per
6 member under section 121.07 (7) (b) of the statutes and the school aid reduction
7 under section 121.08 (4) of the statutes in the 2007-08 fiscal year.

8 → SECTION 9148. Nonstatutory provisions; Transportation.

9 *-4295/P1.9148* (1) ^{Freeze} JOINT FINANCE COMMITTEE SUPPLEMENTAL FUNDING RELATED
10 TO REAL ID ACT IMPLEMENTATION. Notwithstanding section 13.101 (1), (3), and (5)
11 of the statutes, the joint committee on finance may not, for purposes relating to
12 implementation of the federal REAL ID Act of 2005, supplement in the 2007-09 fiscal
13 biennium, from the appropriation account under section 20.865 (4) (u) of the
14 statutes, any appropriation of the department of transportation for expenditures of
15 the department of transportation in the 2007-09 fiscal biennium relating to
16 implementation of the federal REAL ID Act of 2005.

17 *-4299/P1.9148* (2) ^{Freeze} JOINT FINANCE COMMITTEE SUPPLEMENTAL FUNDING RELATED
18 TO THE KENOSHA-RACINE-MILWAUKEE COMMUTER RAIL EXTENSION PROJECT.
19 Notwithstanding section 13.101 (1), (3), and (5) of the statutes and 2007 Wisconsin
20 Act 20, Section 9148 (9u), the joint committee on finance may not, from the
21 appropriation account under section 20.865 (4) (u) of the statutes, supplement any
22 appropriation of the department of transportation in the 2007-09 fiscal biennium for
23 purposes related to the Kenosha-Racine-Milwaukee commuter rail extension
24 project.

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SECTION 9148

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-4300/P2.9148 (3) DEPARTMENT OF TRANSPORTATION APPROPRIATION LAPSES

UNDER ACT 20.

(a) Notwithstanding section 9201 (1c) of 2007 Wisconsin Act 20, the secretary of administration may not, under section 9201 (1c) (a) of 2007 Wisconsin Act 20, do any of the following:

- 1. Lapse or transfer more than a total of \$50,000,000 in the 2007-09 fiscal biennium from the appropriations made to the department of transportation.
- 2. Lapse or transfer any amount in the 2007-09 fiscal biennium from any appropriation made to the department of transportation other than the appropriation account under section 20.395 (3) (cq) of the statutes.

(b) If the secretary of administration has, prior to the effective date of this subsection, lapsed or transferred moneys under section 9201 (1c) (a) of 2007

Wisconsin Act 20 in a manner that would have been inconsistent with paragraph (a)

1. or 2. if the lapse or transfer occurred after the effective date of this paragraph, the secretary of administration shall do all of the following:

1. If the lapse or transfer would have been inconsistent with paragraph (a) 1., the secretary of administration shall transfer, from the general fund to the fund or appropriation account from which the lapse or transfer was made except with respect to the appropriation account under section 20.395 (3) (cq) of the statutes to the extent the amount lapsed or transferred from this appropriation account did not exceed \$50,000,000, pro rata amounts as determined by the secretary totalling the amount by which the lapse or transfer exceeded \$50,000,000.

2. If the lapse or transfer would have been inconsistent with paragraph (a) 2., the secretary of administration shall transfer, from the general fund to the fund or appropriation account from which the lapse or transfer was made, any amount

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1 lapsed or transferred other than an amount lapsed or transferred from the
2 appropriation account under section 20.395 (3) (cq) of the statutes.

3 (4) ESTIMATES FOR CERTAIN DEPARTMENT OF TRANSPORTATION APPROPRIATIONS.

4 Notwithstanding s. 84.03 (2), the secretary of administration and department of
5 transportation shall estimate the following additional revenues, for the following
6 appropriations, which additional revenues are not reflected in the schedule under
7 section 20.005 (3) of the statutes, as created by 2007 Wisconsin Act 20:

8 (a) Additional revenues of \$20,000,000 in fiscal year 2007-08 for the
9 appropriation account under section 20.395 (3) (bx) of the statutes.

10 (b) Additional revenues of \$56,967,500 in fiscal year 2007-08 for the
11 appropriation account under section 20.395 (3) (cx) of the statutes.

***-4298/P2.9201* SECTION 9201. Fiscal changes; Administration.**

13 (1) LAPSE OF ANY UNENCUMBERED MONEYS IN APPROPRIATION ACCOUNTS AND FUNDS.

14 (a) Notwithstanding sections 20.001 (3) (a) to (c) of the statutes, but subject to
15 paragraph (b), the secretary of administration shall lapse to the general fund from
16 the unencumbered balances of general purpose revenue appropriations to executive
17 branch state agencies, other than sum sufficient appropriations and appropriations
18 of federal revenues, an amount equal to \$40,000,000 during the 2007-09 fiscal
19 biennium and \$40,000,000 during the 2009-11 fiscal biennium. The amounts lapsed
20 under this paragraph shall be in addition to the amounts lapsed or transferred under
21 2007 Wisconsin Act 20, section 9201 (1c) (a) to (c). This paragraph shall not apply
22 to an appropriation to the department of public instruction under section 20.255 (2)
23 of the statutes, to an appropriation to the department of revenue under section
24 20.566 of the statutes, to an appropriation to the department of transportation under

71 line 6 Delete lines 6 to 10
71 line 190 delete
71 line 220 delete the material beginning with "specified" and ending with "on line 230"
71 line 240 delete and line substituted

"allocated" on
with page 8 line 10 and substitute
with no substitution and ending with

71 line 250 delete
71 line 2 delete the material beginning with

1 section 20.395 of the statutes, or to an appropriation to the technical college system
2 board under section 20.292 (1) of the statutes. *✓*

3 (b) The secretary of administration may not lapse moneys under paragraph (a)
4 if the lapse would violate a condition imposed by the federal government on the
5 expenditure of the moneys or if the lapse would violate the federal or state
6 constitution.

7 *#pur 8^ line 140 after that line insert ☺*
8 **SECTION 9221. Fiscal changes; Health and Family Services.**

9 *Freeze* ***-4297/P1.9221*** (1) ^K MEDICAL ASSISTANCE PROGRAM BENEFITS. In the schedule
10 under section 20.005 (3) of the statutes for the appropriation to the department of
11 health and family services under section 20.435 (4) (b) of the statutes, as affected by
12 the acts of 2007, the dollar amount is decreased by \$18,000,000 for fiscal year
13 2007-08 and the dollar amount is decreased by \$18,000,000 for fiscal year 2008-09
14 to reduce funding for the purposes for which the appropriation is made.

15 ^K (2) MEDICAL ASSISTANCE TRUST FUND. In the schedule under section 20.005 (3)
16 of the statutes for the appropriation to the department of health and family services
17 under section 20.435 (4) (w) of the statutes, as affected by the acts of 2007, the dollar
18 amount is increased by \$18,000,000 for fiscal year 2007-08 and the dollar amount
19 is increased by \$18,000,000 for fiscal year 2008-09 to increase funding for the
20 purposes for which the appropriation is made.

21 ***-4301/P1.9221*** (3) ^K MEDICAL ASSISTANCE GENERAL PURPOSE REVENUE DECREASE.
22 In the schedule under section 20.005 (3) of the statutes for the appropriation to the
23 department of health and family services under section 20.435 (4) (b) of the statutes,
24 as affected by the acts of 2007, the dollar amount is decreased by \$60,000,000 for
25 fiscal year 2007-08 and the dollar amount is decreased by \$62,500,000 for fiscal year
2008-09 for the purposes for which the appropriation is made. *✓*

1 **SECTION 9237. Fiscal changes; Public Instruction.**

2 ~~*-4247/5.9237* (1) EQUALIZATION AID SHIFT In the schedule under section~~
3 ~~20.005 (3) of the statutes for the appropriation to the department of public~~
4 ~~instruction under section 20.255 (2) (ac) of the statutes, as affected by the acts of~~
5 ~~2007, the dollar amount is decreased by \$125,000,000 for fiscal year 2007-08.~~

6 ~~*-4296/P2.9237* *-4059/1.9237* (2) PUBLIC LIBRARY SYSTEM AID.~~

7 *Freeze* (a) In the schedule under section 20.005 (3) of the statutes for the appropriation
8 to the department of public instruction under section 20.255 (3) (e) of the statutes,
9 as affected by the acts of 2007, the dollar amount is decreased by \$11,297,400 for
10 fiscal year 2008-09 to decrease funding for the purpose for which the appropriation
11 is made.

12 → (b) In the schedule under section 20.005 (3) of the statutes for the appropriation
13 to the department of public instruction under section 20.255 (3) (qm) of the statutes,
14 as affected by the acts of 2007, the dollar amount is increased by \$11,297,400 for
15 fiscal year 2008-09 to increase funding for the purpose for which the appropriation
16 is made.

17 **SECTION 9248. Fiscal changes; Transportation.**

18 ~~*-4295/P1.9248* (1) TRANSFER TO GENERAL FUND. Notwithstanding section~~
19 ~~25.40 (3) (a) of the statutes, the secretary of administration shall transfer from the~~
20 ~~transportation fund to the general fund \$9,805,300 in fiscal year 2007-08 and~~
21 ~~\$12,184,000 in fiscal year 2008-09.~~

22 ~~*-4299/P1.9248* (2) APPROPRIATION CHANGE RELATED TO COMMUTER RAIL. In the~~
23 ~~schedule under section 20.005 (3) of the statutes for the appropriation to the~~
24 ~~department of transportation under section 20.395 (2) (ct) of the statutes, as affected~~

*# Page 8 ↑
Line 19 ↓
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1 by the acts of 2007, the dollar amount is increased by \$800,000 for fiscal year 2007-08
2 to increase funding for commuter rail transit system development.

3 ***-4293/P1.9254* SECTION 9254. Fiscal changes; Workforce**
4 **Development.**

5 *Freeze* (1) CHILD CARE FUNDS. In the schedule under section 20.005 (3) of the statutes
6 for the appropriation to the department of workforce development under section
7 20.445 (3) (cm) of the statutes, as affected by the acts of 2007, the dollar amount is
8 increased by \$18,600,000 for fiscal year 2007-08 to increase funding for the purpose
9 for which the appropriation is made. *✓*

10 ***-4298/P2.9255* *-4260/2.9255* SECTION 9255. Fiscal changes; other.**

11 ~~(1) BUDGET STABILIZATION FUND. In the schedule under section 20.005 (3) of the~~
12 ~~statutes for the appropriation under section 20.875 (2) (q) of the statutes, as affected~~
13 ~~by the acts of 2007, the dollar amount is increased by \$55,000,000 for fiscal year~~
14 ~~2007-08 for the purpose for which the appropriation is made.~~

15 ***-4296/P2.9339* SECTION 9339. Initial applicability; Public Service**
16 **Commission.**

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17 *Freeze* (1) UNIVERSAL SERVICE FUND CONTRIBUTIONS. The treatment of section 196.218
18 (3) (f) and (fm) of the statutes first applies to determinations made by the public
19 service commission regarding contributions necessary to generate the amount
20 appropriated under section 20.255 (3) (qm) of the statutes for fiscal year 2008-09.

21 ***-4292/P3.9341* SECTION 9341. Initial applicability; Revenue.**

22 *Freeze* (1) CORPORATE TAX RATE. The treatment of sections 71.27 (1) and (2) and 71.46
23 (1), (2), and (3) of the statutes first applies to taxable years beginning on January 1,
24 2009.

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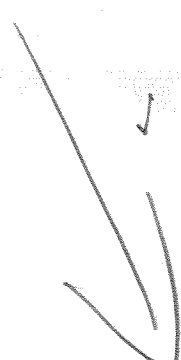
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***-4247/5.9400* SECTION 9400. Effective dates; general.** Except as otherwise provided in SECTIONS 9401 to 9455 of this act, this act takes effect on the day after publication.

***-4247/5.9437* SECTION 9437. Effective dates; Public Instruction.**

(1) **EQUALIZATION AID SHIFT.** The treatment of section 13.101 (6) (a) of the statutes takes effect on July 1, 2008.

(END)



SENATE BILL 510

SECTION 70

INS JKH

1 (5) WISCONSIN HIGHER EDUCATION GRANT PROGRAM; TECHNICAL COLLEGE STUDENTS.
 2 In the schedule under section 20.005 (3) of the statutes for the appropriation to the
 3 higher educational aids board under section 20.235 (1) (ff) of the statutes, as affected
 4 by the acts of 2007, the dollar amount is increased by \$1,300,000 for fiscal year
 5 2008-09 to increase funding for the purpose for which the appropriation is made.

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6 **SECTION 71. Initial applicability.**
 7 (1) COMBINED REPORTING. The treatment of sections 71.22 (9), 71.255, and 71.26
 8 (3) (x) of the statutes first applies to taxable years beginning on January 1, 2008. ✓

9 **SECTION 72. Effective dates.** This act takes effect on the day after
 10 publication, except as follows:

11 (1) RENEWABLE ENERGY. The repeal of section 20.143 (1) (cr) of the statutes and
 12 the repeal and recreation of section 560.126 (1) (intro.) of the statutes take effect on
 13 July 1, 2009.

14 (2) ELIGIBILITY FOR CHILD CARE SUBSIDIES. The treatment of section 49.155 (1m)
 15 (c) 1. (intro.), 1c., 1g., 1h., 1m., 2., and 3. of the statutes takes effect on July 1, 2008.

16 (END)

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Page 9, line 50 after that line insert :

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R) (S) (T) (U) (V) (W) (X) (Y) (Z)

Sec 4.110 Effective dates: Revenue Freeze
 MAIN STREET EQUITY ACT (A) The repeal of sections
 EFF DATES Freeze

of the statute, the renumbering and amendment of sections

of the statute, the renumbering of sections

1 ~~AN ACT to repeal~~ 46.513, 77.51 (4), 77.51 (14) (d), 77.51 (14) (i), 77.51 (14) (k),
 2 77.51 (14) (L), 77.51 (14r), 77.51 (15), 77.52 (2) (a) 5. b., 77.52 (3m), 77.52 (3n),
 3 77.52 (6), 77.52 (14) (a) 2., 77.523 (title), 77.53 (4), 77.54 (14g), 77.54 (14s), 77.54
 4 (20), 77.54 (20m), 77.54 (22), 77.54 (40), 77.61 (3), 77.65 (2) (c), 77.72 (title),
 5 77.72 (2) and (3) and 77.77 (2) ~~to renumber~~ 77.51 (6m), 77.51 (14) (g), 77.524
 6 (1) (a) and 77.54 (48) (b) ~~to renumber and amend~~ 77.51 (1), 77.52 (1), 77.523,
 7 77.524 (1) (b), 77.53 (9m), 77.53 (11), 77.54 (48) (a), 77.61 (2), 77.72 (1) and 77.77
 8 (1) ~~to consolidate, renumber and amend~~ 77.52 (14) (a) (intro.) and 1. and
 9 (b) ~~to amend~~ 66.0615 (1m) (f) 2., 70.111 (23), 71.07 (5e) (b), 71.07 (5e) (c) 1.,
 10 71.07 (5e) (c) 3., 71.28 (5e) (b), 71.28 (5e) (c) 1., 71.28 (5e) (c) 3., 71.47 (5e) (b),
 11 71.47 (5e) (c) 1., 71.47 (5e) (c) 3., 73.03 (50) (d), 76.07 (4g) (b) 8., 77.51 (5), 77.51
 12 (9) (a), 77.51 (9) (am), 77.51 (10), 77.51 (12) (b), 77.51 (13) (a), 77.51 (13) (b),
 13 77.51 (13) (c), 77.51 (13) (d), 77.51 (13) (e), 77.51 (13) (f), 77.51 (13) (k), 77.51 (13)
 14 (m), 77.51 (13) (n), 77.51 (13) (o), 77.51 (13g) (intro.), 77.51 (13r), 77.51 (14)
 15 (intro.), 77.51 (14) (a), 77.51 (14) (b), 77.51 (14) (c), 77.51 (14) (h), 77.51 (14) (j),

of the statute, the consolidation, renumbering and amendment of sections

of the statute, the amendment of sections

7652(17m)(b) 60^

77052(2)(a) 16^

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77.51 (14g) (a), 77.51 (14g) (b), 77.51 (14g) (bm), 77.51 (14g) (c), 77.51 (14g) (cm),
77.51 (14g) (d), 77.51 (14g) (e), 77.51 (14g) (em), 77.51 (14g) (f), 77.51 (14g) (g),
77.51 (14g) (h), 77.51 (17) (intro.), 77.51 (18), 77.51 (20), 77.51 (21), 77.51 (21m),
77.51 (22) (a), 77.51 (22) (b), 77.52 (2) (intro.), 77.52 (2) (a) 5m., 77.52 (2) (a) 10.,
77.52 (2m) (a), 77.52 (2m) (b), 77.52 (4), 77.52 (7), 77.52 (12), 77.52 (13), 77.52
(15), 77.52 (16), 77.52 (19), 77.525, 77.53 (1), 77.53 (2), 77.53 (3), 77.53 (9), 77.53
(10), 77.53 (12), 77.53 (14), 77.53 (15), 77.53 (16), 77.53 (17), 77.53 (17m), 77.53
(17r) (a), 77.53 (18), 77.54 (1), 77.54 (2), 77.54 (2m), 77.54 (3) (a), 77.54 (3m)
(intro.), 77.54 (4), 77.54 (5) (intro.), 77.54 (6) (intro.), 77.54 (7m), 77.54 (8), 77.54
(9), 77.54 (9a) (intro.), 77.54 (10), 77.54 (11), 77.54 (12), 77.54 (13), 77.54 (14)
(intro.), 77.54 (14) (a), 77.54 (14) (b), 77.54 (14) (f) (intro.), 77.54 (15), 77.54 (16),
77.54 (17), 77.54 (18), 77.54 (21), 77.54 (23m), 77.54 (25), 77.54 (25m), 77.54
(26), 77.54 (26m), 77.54 (27), 77.54 (28), 77.54 (29), 77.54 (30) (a) (intro.), 77.54
(30) (c), 77.54 (31), 77.54 (32), 77.54 (33), 77.54 (35), 77.54 (36), 77.54 (37), 77.54
(38), 77.54 (39), 77.54 (41), 77.54 (42), 77.54 (43), 77.54 (44), 77.54 (45), 77.54
(46), 77.54 (46m), 77.54 (47) (intro.), 77.54 (47) (b) 1., 77.54 (47) (b) 2., 77.54 (49),
77.54 (54), 77.54 (56), 77.55 (1) (intro.), 77.55 (2), 77.55 (2m), 77.55 (3), 77.56
(1), 77.57, 77.58 (3) (a), 77.58 (3) (b), 77.58 (6), 77.59 (5m), 77.59 (9), 77.61 (1)
(b), 77.61 (1) (c), 77.61 (4) (a), 77.61 (4) (c), 77.61 (11), 77.65 (2) (a), 77.65 (2) (e),
77.65 (2) (f), 77.66, 77.70, 77.705, 77.706, 77.707 (1), 77.707 (2), 77.71 (1), 77.71
(2), 77.71 (3), 77.71 (4), 77.73 (2), 77.75, 77.785 (1), 77.785 (2), 77.98, 77.981,
77.99, ~~77.991 (2)~~, 77.994 (1) (intro.), 77.9941 (4), 77.995 (2), 77.996 (6), 86.195
(3) (b) 3., 218.0171 (2) (cq), 229.68 (15) and 229.824 (15) **to repeal and**
recreate 77.51 (7), 77.51 (12) (a), 77.51 (17m), 77.52 (1b), 77.52 (2) (a) 5. a.,
77.52 (2n), 77.53 (1b), 77.63, 77.982 (2), 77.9951 (2), and 77.9972 (2) and ~~to~~

of the statute, the repeal and recreation
of sections

770991(2)^

of the statute,

the creation of sections

1 ~~create~~ 20.566 (1) (ho), 73.03 (28e), 73.03 (50b), 73.03 (61), 77.51 (1b), 77.51
2 (1ba), 77.51 (1f), 77.51 (1fm), 77.51 (1n), 77.51 (1p), 77.51 (1r), 77.51 (2k), 77.51
3 (2m), 77.51 (3c), 77.51 (3n), 77.51 (3pd), 77.51 (3pe), 77.51 (3pf), 77.51 (3pj),
4 77.51 (3pm), 77.51 (3pn), 77.51 (3po), 77.51 (3rm), 77.51 (3t), 77.51 (5d), 77.51
5 (5n), 77.51 (5r), 77.51 (7g), 77.51 (7k), 77.51 (7m), 77.51 (8m), 77.51 (9p), 77.51
6 (9s), 77.51 (10d), 77.51 (10f), 77.51 (10m), 77.51 (10n), 77.51 (10r), 77.51 (10s),
7 77.51 (11d), 77.51 (11m), 77.51 (12m), 77.51 (12p), 77.51 (13g) (c), 77.51 (13rm),
8 77.51 (13rn), 77.51 (15a), 77.51 (15b), 77.51 (17w), 77.51 (21n), 77.51 (21p),
9 77.51 (21q), 77.51 (22) (bm), 77.51 (24), 77.51 (25), 77.51 (26), 77.52 (1) (b), 77.52
10 (1) (c), 77.52 (2) (a) 5. am., 77.52 (2) (a) 5. c., 77.52 (2) (a) 13m., 77.52 (7b), 77.52
11 (14) (am), 77.52 (20), 77.52 (21), 77.52 (22), 77.52 (23), 77.522, 77.524 (1) (ag),
12 77.53 (9m) (b), 77.53 (9m) (c), 77.53 (11) (b), 77.54 (20n), 77.54 (20r), 77.54 (22b),
13 77.54 (51), 77.54 (52), 77.58 (6m), 77.58 (9a), 77.585, 77.59 (2m), 77.59 (9n),
14 77.59 (9p) (b), 77.59 (9r), 77.60 (13), 77.61 (2) (b), 77.61 (3m), 77.61 (5m), 77.61
15 (16), 77.61 (17), 77.65 (4) (fm), 77.67, 77.73 (3) and 77.77 (1) (b) of the statutes
16 ~~relating to:~~ the streamlined sales and use tax agreement.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

17 SECTION 1. 20.566 (1) (ho) of the statutes is created to read:
18 20.566 (1) (ho) *Collections under multistate streamlined sales tax project.* From
19 moneys collected under the multistate streamlined sales tax project as provided
20 under s. 73.03 (28e), a sum sufficient to pay the dues necessary to participate in the
21 governing board of the multistate streamlined sales tax project.

takes effect on January 1, 2009

1 valid even if given and published late as long as it is given and published prior to the
 2 election as early as practicable. A district may not levy any taxes that are not
 3 expressly authorized under subch. V of ch. 77. The district may not levy any taxes
 4 until the professional football team and the governing body of the municipality in
 5 which the football stadium facilities are located agree on how to fund the
 6 maintenance of the football stadium facilities. The district may not levy any taxes
 7 until the professional football team and the governing body of the municipality in
 8 which the football stadium facilities are located agree on how to distribute the
 9 proceeds, if any, from the sale of naming rights related to the football stadium
 10 facilities. If a district board adopts a resolution that imposes taxes and the resolution
 11 is approved by the electors, the district shall deliver a certified copy of the resolution
 12 to the secretary of revenue at least ~~30~~ 120 days before its effective date. If a district
 13 board adopts a resolution that imposes taxes and the resolution is not approved by
 14 the electors, the district is dissolved.

15 **SECTION 328m. Effective dates.** This act takes effect on January 1, 2010,
 16 except as follows:

17 (1) The ~~amendment~~ *repeal and recreation* of sections 77.51 (21m) and 77.52 (2) (a) 5. a. of the statutes
 18 takes effect on December 31, 2009.

(END)

2008

(END)