

1 **SECTION 9ne.** 77.54 (10) of the statutes is amended to read:

2 77.54 (10) The ~~gross receipts~~ sales price from the sale of all admission fees,
3 admission stickers or camping fees under s. 27.01 (7) to (11) and all admission fees
4 to any museum operated by a nonprofit corporation under a lease agreement with
5 the state historical society.

6 **SECTION 9nf.** 77.54 (11) of the statutes is amended to read:

7 77.54 (11) The ~~gross receipts~~ sales price from the sales of and the storage, use
8 or other consumption in this state of motor vehicle fuel, general aviation fuel or
9 alternate fuel, subject to taxation under ch. 78, unless the motor vehicle fuel or
10 alternate fuel tax is refunded under s. 78.75 because the buyer does not use the fuel
11 in operating a motor vehicle upon the public highways.

12 **SECTION 9ng.** 77.54 (12) of the statutes is amended to read:

13 77.54 (12) The ~~gross receipts~~ sales price from the sales of and the storage, use
14 or other consumption in this state of rail freight or passenger cars, locomotives or
15 other rolling stock used in railroad operations, or accessories, attachments, parts,
16 lubricants or fuel therefor.

17 **SECTION 9nh.** 77.54 (13) of the statutes is amended to read:

18 77.54 (13) The ~~gross receipts~~ sales price from the sales of and the storage, use
19 or other consumption in this state of commercial vessels and barges of 50-ton burden
20 or over primarily engaged in interstate or foreign commerce or commercial fishing,
21 and the accessories, attachments, parts and fuel therefor.

22 **SECTION 9ni.** 77.54 (14) (intro.) of the statutes is amended to read:

23 77.54 (14) (intro.) The ~~gross receipts~~ sales price from the sales of and the
24 storage, use, or other consumption in this state of ~~medicines~~ drugs that are any of
25 the following:

1 **SECTION 9nj.** 77.54 (14) (a) of the statutes is amended to read:

2 77.54 (14) (a) Prescribed for the treatment of a human being by a person
3 authorized to prescribe the ~~medicines~~ drugs, and dispensed on prescription filled by
4 a registered pharmacist in accordance with law.

5 **SECTION 9nk.** 77.54 (14) (b) of the statutes is amended to read:

6 77.54 (14) (b) Furnished by a licensed physician, surgeon, podiatrist, or dentist
7 to a patient who is a human being for treatment of the patient.

8 **SECTION 9nL.** 77.54 (14) (f) (intro.) of the statutes is amended to read:

9 77.54 (14) (f) (intro.) Furnished without charge to any of the following if the
10 ~~medicine~~ drug may not be dispensed without a prescription:

11 **SECTION 9nm.** 77.54 (14g) of the statutes is repealed.

12 **SECTION 9no.** 77.54 (14s) of the statutes is repealed.

13 **SECTION 9np.** 77.54 (15) of the statutes is amended to read:

14 77.54 (15) The ~~gross receipts~~ sales price from the sale of and the storage, use
15 or other consumption of all newspapers, of periodicals sold by subscription and
16 regularly issued at average intervals not exceeding 3 months, or issued at average
17 intervals not exceeding 6 months by an educational association or corporation sales
18 to which are exempt under sub. (9a) (f), of controlled circulation publications sold to
19 commercial publishers for distribution without charge or mainly without charge or
20 regularly distributed by or on behalf of publishers without charge or mainly without
21 charge to the recipient and of shoppers guides which distribute no less than 48 issues
22 in a 12-month period. In this subsection, "shoppers guide" means a community
23 publication delivered, or attempted to be delivered, to most of the households in its
24 coverage area without a required subscription fee, which advertises a broad range
25 of products and services offered by several types of businesses and individuals. In

1 this subsection, "controlled circulation publication" means a publication that has at
2 least 24 pages, is issued at regular intervals not exceeding 3 months, that devotes
3 not more than 75% of its pages to advertising and that is not conducted as an
4 auxiliary to, and essentially for the advancement of, the main business or calling of
5 the person that owns and controls it.

6 **SECTION 9nq.** 77.54 (16) of the statutes is amended to read:

7 77.54 (16) The ~~gross receipts~~ sales price from the sale of and the storage, use
8 or other consumption of fire trucks and fire fighting equipment, including
9 accessories, attachments, parts and supplies therefor, sold to volunteer fire
10 departments.

11 **SECTION 9nr.** 77.54 (17) of the statutes is amended to read:

12 77.54 (17) The ~~gross receipts~~ sales price from the sales of and the storage, use
13 or other consumption of water, that is not food and food ingredient, when delivered
14 through mains.

15 **SECTION 9ns.** 77.54 (18) of the statutes is amended to read:

16 77.54 (18) When the sale, lease or rental of a service or property, including
17 items and property under s. 77.52 (1) (b) and (c), that was previously exempt or not
18 taxable under this subchapter becomes taxable, and the service or property is
19 furnished under a written contract by which the seller is unconditionally obligated
20 to provide the service or property for the amount fixed under the contract, the seller
21 is exempt from sales or use tax on the ~~gross receipts~~ sales price for services or
22 property provided until the contract is terminated, extended, renewed or modified.
23 However, from the time the service or property becomes taxable until the contract
24 is terminated, extended, renewed or modified the user is subject to use tax, measured
25 by the ~~sales~~ purchase price, on the service or property purchased under the contract.

1 **SECTION 9nt.** 77.54 (20) of the statutes is repealed.

2 **SECTION 9nv.** 77.54 (20m) of the statutes is repealed.

3 **SECTION 9nw.** 77.54 (20n) of the statutes is created to read:

4 77.54 (20n) (a) The sales price from the sale of and the storage, use, or other
5 consumption of food and food ingredients, except candy, soft drinks, dietary
6 supplements, and prepared food.

7 (b) The sales price from the sale of and the storage, use, or other consumption
8 of food and food ingredients, except soft drinks, sold by hospitals, sanatoriums,
9 nursing homes, retirement homes, community-based residential facilities, as
10 defined in s. 50.01 (1g), or day care centers registered under ch. 48, including
11 prepared food that is sold to the elderly or handicapped by persons providing mobile
12 meals on wheels. In this paragraph, "retirement home" means a nonprofit
13 residential facility where 3 or more unrelated adults or their spouses have their
14 principal residence and where support services, including meals from a common
15 kitchen, are available to residents.

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

20 1. An undergraduate student, a graduate student, or a student enrolled in a
21 professional school if the student is enrolled for credit at the public or private
22 institution of higher education and if the food and food ingredients are consumed by
23 the student.

24 2. A national football league team.

25 **SECTION 9ob.** 77.54 (20r) of the statutes is created to read:

1 77.54 (20r) The sales price from the sales of and the storage, use, or other
2 consumption of candy, soft drinks, dietary supplements, and prepared foods, and
3 disposable products that are transferred with such items, furnished for no
4 consideration by a restaurant to the restaurant's employee during the employee's
5 work hours.

6 **SECTION 9oc.** 77.54 (21) of the statutes is amended to read:

7 77.54 (21) The ~~gross receipts~~ sales price from the sales of and the storage, use
8 or other consumption of caskets and burial vaults for human remains.

9 **SECTION 9od.** 77.54 (22) of the statutes is repealed.

10 **SECTION 9oe.** 77.54 (22b) of the statutes is created to read:

11 77.54 (22b) The sales price from the sale of and the storage, use, or other
12 consumption of durable medical equipment that is for use in a person's home,
13 mobility-enhancing equipment, and prosthetic devices, and accessories for such
14 equipment or devices, if the equipment or devices are used for a human being.

15 **SECTION 9of.** 77.54 (23m) of the statutes, as affected by 2007 Wisconsin Act 20,
16 is amended to read:

17 77.54 (23m) The ~~gross receipts~~ sales price from the sale, license, lease or rental
18 of or the storage, use or other consumption of motion picture film or tape, and motion
19 pictures or radio or television programs for listening, viewing, or broadcast, and
20 advertising materials related thereto, sold, licensed, leased or rented to a motion
21 picture theater or radio or television station.

22 **SECTION 9og.** 77.54 (25) of the statutes, as affected by 2007 Wisconsin Act 20,
23 is amended to read:

24 77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of
25 printed material which is designed to advertise and promote the sale of merchandise,

1 or to advertise the services of individual business firms, which printed material is
2 purchased and stored for the purpose of subsequently transporting it outside the
3 state by the purchaser for use thereafter solely outside the state. This subsection
4 does not apply to catalogs and the envelopes in which the catalogs are mailed.

5 **SECTION 9oh.** 77.54 (25m) of the statutes, as affected by 2007 Wisconsin Act
6 20, is amended to read:

7 77.54 (25m) The ~~gross receipts sales price~~ from the sale of and the storage, use,
8 or other consumption of catalogs, and the envelopes in which the catalogs are mailed,
9 that are designed to advertise and promote the sale of merchandise or to advertise
10 the services of individual business firms.

11 **SECTION 9oi.** 77.54 (26) of the statutes, as affected by 2007 Wisconsin Act 19,
12 is amended to read:

13 77.54 (26) The ~~gross receipts sales price~~ from the sales of and the storage, use,
14 or other consumption of tangible personal property and property under s. 77.52 (1)
15 (b) and (c) which becomes a component part of an industrial waste treatment facility
16 that is exempt under s. 70.11 (21) or that would be exempt under s. 70.11 (21) if the
17 property were taxable under ch. 70, or tangible personal property and property
18 under s. 77.52 (1) (b) and (c) which becomes a component part of a waste treatment
19 facility of this state or any agency thereof, or any political subdivision of the state or
20 agency thereof as provided in s. 40.02 (28). The exemption includes replacement
21 parts therefor, and also applies to chemicals and supplies used or consumed in
22 operating a waste treatment facility and to purchases of tangible personal property
23 and property under s. 77.52 (1) (b) and (c) made by construction contractors who
24 transfer such property to their customers in fulfillment of a real property
25 construction activity. This exemption does not apply to tangible personal property

1 and property under s. 77.52 (1) (b) and (c) installed in fulfillment of a written
2 construction contract entered into, or a formal written bid made, prior to July 31,
3 1975.

4 **SECTION 9oj.** 77.54 (26m) of the statutes is amended to read:

5 77.54 (26m) The ~~gross receipts~~ sales price from the sale of and the storage, use
6 or other consumption of waste reduction or recycling machinery and equipment,
7 including parts therefor, exclusively and directly used for waste reduction or
8 recycling activities which reduce the amount of solid waste generated, reuse solid
9 waste, recycle solid waste, compost solid waste or recover energy from solid waste.
10 The exemption applies even though an economically useful end product results from
11 the use of the machinery and equipment. For the purposes of this subsection, "solid
12 waste" means garbage, refuse, sludge or other materials or articles, whether these
13 materials or articles are discarded or purchased, including solid, semisolid, liquid or
14 contained gaseous materials or articles resulting from industrial, commercial,
15 mining or agricultural operations or from domestic use or from public service
16 activities.

17 **SECTION 9ok.** 77.54 (27) of the statutes is amended to read:

18 77.54 (27) The ~~gross receipts~~ sales price from the sale of semen used for
19 artificial insemination of livestock.

20 **SECTION 9oL.** 77.54 (28) of the statutes is amended to read:

21 77.54 (28) The ~~gross receipts~~ sales price from the sale of and the storage, use
22 or other consumption to or by the ultimate consumer of ~~apparatus or equipment for~~
23 ~~the injection of insulin or the treatment of diabetes and~~ supplies used to determine
24 blood sugar level.

25 **SECTION 9om.** 77.54 (29) of the statutes is amended to read:

1 77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use
2 or other consumption of equipment used in the production of maple syrup.

3 **SECTION 9on.** 77.54 (30) (a) (intro.) of the statutes is amended to read:

4 77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

5 **SECTION 9oo.** 77.54 (30) (c) of the statutes is amended to read:

6 77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this
7 subsection and partly for a use which is not exempt under this subsection, no tax
8 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the
9 percentage of the fuel or electricity which is used for an exempt use, as specified in
10 an exemption certificate provided by the purchaser to the seller.

11 **SECTION 9op.** 77.54 (31) of the statutes, as affected by 2007 Wisconsin Act 11,
12 is amended to read:

13 77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use
14 or other consumption in this state, but not the lease or rental, of used mobile homes,
15 as defined in s. 101.91 (10), and used manufactured homes, as defined in s. 101.91
16 (12).

17 **SECTION 9oq.** 77.54 (32) of the statutes is amended to read:

18 77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a
19 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record
20 that a person may examine and use under s. 16.61 (12) or for copies of a record under
21 s. 19.35 (1).

22 **SECTION 9or.** 77.54 (33) of the statutes is amended to read:

23 77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or
24 other consumption of ~~medieines~~ drugs used on farm livestock, not including
25 workstock.

1 **SECTION 9os.** 77.54 (35) of the statutes is amended to read:

2 77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal
3 property, items or property under s. 77.52 (1) (b) or (c), tickets or admissions by any
4 baseball team affiliated with the Wisconsin Department of American Legion
5 baseball.

6 **SECTION 9ot.** 77.54 (36) of the statutes, as affected by 2007 Wisconsin Act 11,
7 is amended to read:

8 77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period
9 of one month or more of a mobile home, as defined in s. 101.91 (10), or a manufactured
10 home, as defined in s. 101.91 (2), that is used as a residence. In this subsection, "one
11 month" means a calendar month or 30 days, whichever is less, counting the first day
12 of the rental and not counting the last day of the rental.

13 **SECTION 9ov.** 77.54 (37) of the statutes is amended to read:

14 77.54 (37) The ~~gross receipts~~ sales price from revenues collected under s.
15 146.70 (3) and the surcharge established by rule by the public service commission
16 under s. 146.70 (3m) (f) for customers of wireless providers, as defined in s. 146.70
17 (3m) (a) 6.

18 **SECTION 9ow.** 77.54 (38) of the statutes is amended to read:

19 77.54 (38) The ~~gross receipts~~ sales price from the sale of and the storage, use
20 or other consumption of snowmobile trail groomers and attachments for them that
21 are purchased, stored, used or consumed by a snowmobile club that meets at least
22 3 times a year, that has at least 10 members, that promotes snowmobiling and that
23 participates in the department of natural resources' snowmobile program under s.
24 350.12 (4) (b).

25 **SECTION 9pb.** 77.54 (39) of the statutes is amended to read:

1 77.54 (39) The ~~gross receipts~~ sales price from the sale of and the storage, use
2 or other consumption of off-highway, heavy mechanical equipment such as feller
3 bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,
4 skidder-forwarders, skidders, timber wagons and tractors used exclusively and
5 directly in the harvesting or processing of raw timber products in the field by a person
6 in the logging business. In this subsection, "heavy mechanical equipment" does not
7 include hand tools such as axes, chains, chain saws and wedges.

8 **SECTION 9pc.** 77.54 (40) of the statutes is repealed.

9 **SECTION 9pd.** 77.54 (41) of the statutes is amended to read:

10 77.54 (41) The ~~gross receipts~~ sales price from the sale of building materials,
11 supplies and equipment to; and the storage, use or other consumption of those kinds
12 of property by; owners, contractors, subcontractors or builders if that property is
13 acquired solely for or used solely in, the construction, renovation or development of
14 property that would be exempt under s. 70.11 (36).

15 **SECTION 9pe.** 77.54 (42) of the statutes is amended to read:

16 77.54 (42) The ~~gross receipts~~ sales price from the sale of and the storage, use
17 or other consumption of animal identification tags provided under s. 93.06 (1h) and
18 standard samples provided under s. 93.06 (1s).

19 **SECTION 9pf.** 77.54 (43) of the statutes is amended to read:

20 77.54 (43) The ~~gross receipts~~ sales price from the sale of and the storage, use
21 or other consumption of raw materials used for the processing, fabricating or
22 manufacturing of, or the attaching to or incorporating into, printed materials that
23 are transported and used solely outside this state.

24 **SECTION 9pg.** 77.54 (44) of the statutes, as affected by 2005 Wisconsin Act 141,
25 is amended to read:

1 77.54 (44) The ~~gross receipts~~ sales price from the collection of low-income
2 assistance fees that are charged under s. 16.957 (4) (a) or (5) (a).

3 **SECTION 9ph.** 77.54 (45) of the statutes is amended to read:

4 77.54 (45) The ~~gross receipts~~ sales price from the sale of and the use or other
5 consumption of a onetime license or similar right to purchase admission to
6 professional football games at a football stadium, as defined in s. 229.821 (6), that
7 is granted by a municipality; a local professional football stadium district; or a
8 professional football team or related party, as defined in s. 229.821 (12); if the person
9 who buys the license or right is entitled, at the time the license or right is transferred
10 to the person, to purchase admission to at least 3 professional football games in this
11 state during one football season.

12 **SECTION 9pi.** 77.54 (46) of the statutes is amended to read:

13 77.54 (46) The ~~gross receipts~~ sales price from the sale of and the storage, use,
14 or other consumption of the U.S. flag or the state flag. This subsection does not apply
15 to a representation of the U.S. flag or the state flag.

16 **SECTION 9pj.** 77.54 (46m) of the statutes is amended to read:

17 77.54 (46m) The ~~gross receipts~~ sales price from the sale of and the storage, use,
18 or other consumption of telecommunications services, if the telecommunications
19 services are obtained by using the rights to purchase telecommunications services,
20 including purchasing reauthorization numbers, by paying in advance and by using
21 an access number and authorization code; and if the tax imposed under s. 77.52 or
22 77.53 was previously paid on the sale or purchase of such rights.

23 **SECTION 9pk.** 77.54 (47) (intro.) of the statutes is amended to read:

24 77.54 (47) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,
25 use, or other consumption of all of the following:

1 **SECTION 9pL.** 77.54 (47) (b) 1. of the statutes is amended to read:

2 77.54 (47) (b) 1. The shooting facility is required to pay the tax imposed under
3 s. 77.52 on ~~its gross receipts~~ the sales price from charges for shooting at the facility.

4 **SECTION 9pm.** 77.54 (47) (b) 2. of the statutes, as affected by 2007 Wisconsin
5 Act 20, is amended to read:

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

11 **SECTION 9pn.** 77.54 (48) (a) of the statutes, as created by 2005 Wisconsin Act
12 479, is renumbered 77.585 (9) (a) and amended to read:

13 77.585 (9) (a) Subject to 2005 Wisconsin Act 479, section 17, ~~the gross receipts~~
14 ~~from the sale of and the storage, use, or other consumption~~ a purchaser may claim
15 as a deduction that portion of its purchase price of Internet equipment used in the
16 broadband market for which the tax was imposed under this subchapter, if the
17 purchaser certifies to the department of commerce, in the manner prescribed by the
18 department of commerce, that the purchaser will, within 24 months after July 1,
19 2007, make an investment that is reasonably calculated to increase broadband
20 Internet availability in this state. The purchaser shall claim the deduction in the
21 same reporting period as the purchaser paid the tax imposed under this subchapter.

22 **SECTION 9po.** 77.54 (48) (b) of the statutes, as created by 2005 Wisconsin Act
23 479, is renumbered 77.585 (9) (b).

24 **SECTION 9pq.** 77.54 (49) of the statutes is amended to read:

1 77.54 (49) The ~~gross receipts~~ sales price from the sale of and the storage, use,
2 or other consumption of taxable services and tangible personal property, or items or
3 property under s. 77.52 (1) (b) or (c), that is physically transferred to the purchaser
4 as a necessary part of services that are subject to the taxes imposed under s. 77.52
5 (2) (a) 7., 10., 11., and 20., if the seller and the purchaser of such services and property
6 or item are members of the same affiliated group under section 1504 of the Internal
7 Revenue Code and are eligible to file a single consolidated return for federal income
8 tax purposes. For purposes of this subsection, if a seller purchases a taxable service,
9 item or property under s. 77.52 (1) (b) or (c), or tangible personal property, as
10 described in the subsection, that is subsequently sold to a member of the seller's
11 affiliated group and the sale is exempt under this subsection from the taxes imposed
12 under this subchapter, the original purchase of the taxable service, item or property
13 under s. 77.52 (1) (b) or (c), or tangible personal property by the seller is not
14 considered a sale for resale or exempt under this subsection.

15 **SECTION 9pr.** 77.54 (51) of the statutes is created to read:

16 77.54 (51) 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 it contains taxable and nontaxable products as described in s. 77.51 (1f)
19 (d), and except that the first person combining the products shall pay the tax imposed
20 under this subchapter on the person's purchase price of the taxable items.

21 **SECTION 9ps.** 77.54 (52) of the statutes is created to read:

22 77.54 (52) The sales price from the sales of and the storage, use, or other
23 consumption of products sold in a transaction that would be a bundled transaction,
24 except that the transaction meets the conditions described in s. 77.51 (1f) (e).

1 **SECTION 9pt.** 77.54 (54) of the statutes, as created by 2007 Wisconsin Act 20,
2 is amended to read:

3 77.54 (54) The ~~gross receipts~~ sales price from the sale of and the storage, use,
4 or other consumption of tangible personal property, items and property under s.
5 77.52 (1) (b) and (c), and taxable services that are sold by a home exchange service
6 that receives moneys from the appropriation account under s. 20.485 (1) (g) and is
7 operated by the department of veterans affairs.

8 **SECTION 9pv.** 77.54 (56) of the statutes, as created by 2007 Wisconsin Act 20,
9 is amended to read:

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

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

21 **SECTION 9pw.** 77.55 (1) (intro.) of the statutes is amended to read:

22 77.55 (1) (intro.) There ~~are~~ is exempted from the computation of the amount
23 of the sales tax the ~~gross receipts~~ sales price from the sale of any tangible personal
24 property, items or property under s. 77.52 (1) (b) or (c), or services to:

25 **SECTION 9qb.** 77.55 (2) of the statutes is amended to read:

1 77.55 (2) There ~~are~~ is exempted from the computation of the amount of the sales
2 tax the ~~gross receipts~~ sales price from sales of tangible personal property, and items
3 and property under s. 77.52 (1) (b) and (c), to a common or contract carrier, shipped
4 by the seller via the purchasing carrier under a bill of lading whether the freight is
5 paid in advance, or the shipment is made freight charges collect, to a point outside
6 this state and the property or item is actually transported to the out-of-state
7 destination for use by the carrier in the conduct of its business as a carrier.

8 **SECTION 9qc.** 77.55 (2m) of the statutes is amended to read:

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

18 **SECTION 9qd.** 77.55 (3) of the statutes is amended to read:

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

1 **SECTION 9qe.** 77.56 (1) of the statutes is amended to read:

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

6 **SECTION 9qf.** 77.57 of the statutes is amended to read:

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

18 **SECTION 9qg.** 77.58 (3) (a) of the statutes is amended to read:

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

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

5 **SECTION 9qh.** 77.58 (3) (b) of the statutes is amended to read:

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

17 **SECTION 9qi.** 77.58 (6) of the statutes is amended to read:

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

22 **SECTION 9qj.** 77.58 (6m) of the statutes is created to read:

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

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

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

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

12 **SECTION 9qL.** 77.585 of the statutes is created to read:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24 **SECTION 9qm.** 77.59 (2m) of the statutes is created to read:

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

4 **SECTION 9qn.** 77.59 (5m) of the statutes is amended to read:

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

24 **SECTION 9qo.** 77.59 (9) of the statutes is amended to read:

1 77.59 (9) If any person fails to file a return, the department shall make an
2 estimate of the amount of the ~~gross receipts~~ sales price of the person ~~person's sales~~,
3 or, as the case may be, of the amount of the total ~~sales~~ purchase price of tangible
4 personal property, items or property under s. 77.52 (1) (b) or (c), or taxable service
5 sold or purchased by the person, the sale by or the storage, use, or other consumption
6 of which in this state is subject to sales or use tax. The estimate shall be made for
7 the period in respect to which the person failed to make a return and shall be based
8 upon any information which is in the department's possession or may come into its
9 possession. Upon the basis of this estimate the department shall compute and
10 determine the amount required to be paid to the state, adding to the sum thus arrived
11 at a penalty equal to 25% thereof. One or more such determinations may be made
12 for one or for more than one period. When a business is discontinued a determination
13 may be made at any time thereafter, within the periods specified in sub. (3), as to
14 liability arising out of that business.

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

16 77.59 (9n) (a) Notwithstanding s. 73.03 (47), no seller or certified service
17 provider is liable for tax, interest, or penalties imposed on a transaction under this
18 subchapter in the circumstances covered under sections 306, 328, and 502 of the
19 agreement, as defined in s. 77.65 (2) (a).

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

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

24 77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116
25 to 126, as amended by P.L. 106-252, tangible personal property, or items or property

1 under s. 77.52 (1) (b) or (c), and if the customer believes that the amount of the tax
2 assessed for the sale of the service, property, or items, under this subchapter is
3 erroneous, the customer may request that the seller correct the alleged error by
4 sending a written notice to the seller. The notice shall include a description of the
5 alleged error and any other information that the seller reasonably requires to process
6 the request. Within 60 days from the date that a seller receives a request under this
7 paragraph, the seller shall review its records to determine the validity of the
8 customer's claim. If the review indicates that there is no error as alleged, the seller
9 shall explain the findings of the review in writing to the customer. If the review
10 indicates that there is an error as alleged, the seller shall correct the error and shall
11 refund the amount of any tax collected erroneously, along with the related interest,
12 as a result of the error from the customer, consistent with s. 77.59 (4). A customer
13 may take no other action against the seller, or commence any action against the
14 seller, to correct an alleged error in the amount of the tax assessed under this
15 subchapter on a service that is not subject to 4 USC 116 to 126, as amended by P.L.
16 106-252, tangible personal property, or items or property under s. 77.52 (1) (b) or (c)
17 unless the customer has exhausted his or her remedies under this paragraph.

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

19 77.59 (9r) With regard to a purchaser's request for a refund under this section,
20 a seller is presumed to have reasonable business practices if the seller uses a certified
21 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a
22 proprietary system certified by the department to collect the taxes imposed under
23 this subchapter and if the seller has remitted to the department all taxes collected
24 under this subchapter, less any deductions, credits, or allowances.

25 **SECTION 9qs.** 77.60 (13) of the statutes is created to read:

1 77.60 (13) A person who uses any of the following documents in a manner that
2 is prohibited by or inconsistent with this subchapter, or provides incorrect
3 information to a seller or certified service provider related to the use of such
4 documents or regarding an exemption to the taxes imposed under this subchapter,
5 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or
6 inconsistent use or incorrect information:

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

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

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

10 **SECTION 9qt.** 77.61 (1) (b) of the statutes is amended to read:

11 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,
12 recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain
13 vehicles, or aircraft purchased from a ~~licensed Wisconsin motor vehicle dealer~~
14 retailer, the registrant shall present proof that the tax has been paid to such ~~dealer~~
15 retailer.

16 **SECTION 9qv.** 77.61 (1) (c) of the statutes, as affected by 2007 Wisconsin Act 11,
17 is amended to read:

18 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, recreational
19 vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, or
20 aircraft registered or titled, or required to be registered or titled, in this state
21 purchased from persons who are not ~~Wisconsin boat, trailer, or semitrailer dealers,~~
22 ~~licensed Wisconsin aircraft, motor vehicle, or recreational vehicle, as defined in s.~~
23 ~~340.01 (48r), dealers or registered Wisconsin snowmobile or all-terrain vehicle~~
24 ~~dealers~~ retailers, the purchaser shall file a sales tax return and pay the tax prior to

1 registering or titling the motor vehicle, boat, snowmobile, recreational vehicle, as
2 defined in s. 340.01 (48r), semitrailer, all-terrain vehicle, or aircraft in this state.

3 **SECTION 9qw.** 77.61 (2) of the statutes is renumbered 77.61 (2) (intro.) and
4 amended to read:

5 77.61 (2) (intro.) In order to protect the revenue of the state:

6 (a) Except as provided in par. (b), the department may require any person who
7 is or will be liable to it for the tax imposed by this subchapter to place with it, before
8 or after a permit is issued, the security, not in excess of \$15,000, that the department
9 determines. In determining the amount of security to require under this subsection,
10 the department may consider the person's payment of other taxes administered by
11 the department and any other relevant facts. If any taxpayer fails or refuses to place
12 that security, the department may refuse or revoke the permit. If any taxpayer is
13 delinquent in the payment of the taxes imposed by this subchapter, the department
14 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
15 security placed with the department by the taxpayer in the following order: costs,
16 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
17 by the state to any person for the deposit of security. Any security deposited under
18 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
19 consecutive months, complied with all the requirements of this subchapter.

20 **SECTION 9rb.** 77.61 (2) (b) of the statutes is created to read:

21 77.61 (2) (b) A certified service provider who has contracted with a seller, and
22 filed an application, to collect and remit sales and use taxes imposed under this
23 subchapter on behalf of the seller shall submit a surety bond to the department to
24 guarantee the payment of sales and use taxes, including any penalty and interest on
25 such payment. The department shall approve the form and contents of a bond

1 submitted under this paragraph and shall determine the amount of such bond. The
2 surety bond shall be submitted to the department within 60 days after the date on
3 which the department notifies the certified service provider that the certified service
4 provider is registered to collect sales and use taxes imposed under this subchapter.
5 If the department determines, with regards to any one certified service provider, that
6 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
7 or the secretary's designee may waive the requirements under this paragraph with
8 regard to that certified service provider. Any bond submitted under this paragraph
9 shall remain in force until the secretary of revenue or the secretary's designee
10 releases the liability under the bond.

11 **SECTION 9rc.** 77.61 (3) of the statutes is repealed.

12 **SECTION 9rd.** 77.61 (3m) of the statutes is created to read:

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

23 **SECTION 9re.** 77.61 (4) (a) of the statutes is amended to read:

24 **77.61 (4) (a)** Every seller and retailer and every person storing, using or
25 otherwise consuming in this state tangible personal property, items or property

1 under s. 77.52 (1) (b) or (c), or taxable services purchased from a retailer shall keep
2 such records, receipts, invoices, and other pertinent papers and records, including
3 machine-readable records, in such form as the department requires. The
4 department may, after giving notice, require any person to keep whatever records are
5 needed for the department to compute the sales or use taxes the person should pay.
6 Thereafter, the department shall add to any taxes assessed on the basis of
7 information not contained in the records required a penalty of 25% of the amount of
8 the tax so assessed in addition to all other penalties under this chapter.

9 **SECTION 9rf.** 77.61 (4) (c) of the statutes is amended to read:

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

21 **SECTION 9rg.** 77.61 (5m) of the statutes is created to read:

22 77.61 (5m) (a) In this subsection, "personally identifiable information" means
23 any information that identifies a person.

24 (b) A certified service provider may use personally identifiable information as
25 necessary only for the administration of its system to perform a seller's sales and use

1 tax functions and shall provide consumers clear and conspicuous notice of its practice
2 regarding such information, including what information it collects, how it collects
3 the information, how it uses the information, how long, if at all, it retains the
4 information, and under what circumstances it discloses the information to states
5 participating in the agreement, as defined in 77.65 (2) (a).

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

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

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

15 (f) The state shall not retain personally identifiable information obtained for
16 purposes of administering this subchapter unless the state is otherwise required to
17 retain the information by law or as provided under the agreement, as defined in s.
18 77.65 (2) (a).

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

22 (h) If any person, other than another state that is a signatory to the agreement,
23 as defined in s. 77.65 (2) (a), or a person authorized under state law to access the
24 information, requests access to an individual's personally identifiable information,

1 the state shall make a reasonable and timely effort to notify the individual of the
2 request.

3 **SECTION 9rh.** 77.61 (11) of the statutes is amended to read:

4 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue
5 licenses or permits to engage in a business involving the sale at retail of tangible
6 personal property or items or property under s. 77.52 (1) (b) or (c) subject to tax under
7 this subchapter, or the furnishing of services so subject to tax, shall, before issuing
8 such license or permit, require proof that the person to whom such license or permit
9 is to be issued is the holder of a seller's permit or is registered to collect, report, and
10 remit use tax under this subchapter or has been informed by an employee of the
11 department that the department will issue a seller's permit to that person or register
12 that person to collect, report, and remit use tax.

13 **SECTION 9ri.** 77.61 (16) of the statutes is created to read:

14 77.61 (16) Any person who remits taxes and files returns under this subchapter
15 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file
16 such returns with the department in a manner prescribed by the department.

17 **SECTION 9rj.** 77.61 (17) of the statutes is created to read:

18 77.61 (17) With regard to services subject to the tax under s. 77.52 (2) or the
19 lease, rental, or license of tangible personal property and property and items
20 specified under s. 77.52 (1) (b) and (c), an increase in the tax rate applies to the first
21 billing period beginning on or after the rate increase's effective date and a decrease
22 in the tax rate applies to bills that are rendered on or after the rate decrease's
23 effective date.

24 **SECTION 9rk.** 77.63 of the statutes is repealed and recreated to read:

1 **77.63 Collection compensation.** The following persons may retain a portion
2 of sales and use taxes collected on retail sales under this subchapter and subch. V
3 in an amount determined by the department and by contracts that the department
4 enters into jointly with other states as a member state of the streamlined sales tax
5 governing board pursuant to the agreement, as defined in s. 77.65 (2) (a):

6 (1) A certified service provider.

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

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

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

21 77.65 (2) (a) "Agreement" means the streamlined sales and use tax agreement,
22 including amendments to the agreement.

23 **SECTION 9rm.** 77.65 (2) (c) of the statutes is repealed.

24 **SECTION 9rn.** 77.65 (2) (e) of the statutes is amended to read:

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

3 **SECTION 9ro.** 77.65 (2) (f) of the statutes is amended to read:

4 77.65 (2) (f) "State" means any state of the United States ~~and~~, the District of
5 Columbia, and the Commonwealth of Puerto Rico.

6 **SECTION 9rp.** 77.65 (4) (fm) of the statutes is created to read:

7 77.65 (4) (fm) Provide that a seller who registers with the central electronic
8 registration system under par. (f) may cancel the registration at any time, as
9 provided under uniform procedures adopted by the governing board of the states that
10 are signatories to the agreement, but is required to remit any Wisconsin taxes
11 collected pursuant to the agreement to the department.

12 **SECTION 9rq.** 77.66 of the statutes is amended to read:

13 **77.66 Certification for collection of sales and use tax.** The secretary of
14 revenue shall determine and periodically certify to the secretary of administration
15 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
16 sales of tangible personal property, items or property under s. 77.52 (1) (b) and (c),
17 and taxable services that are subject to the taxes imposed under this subchapter but
18 who are not registered to collect and remit such taxes to the department or, if
19 registered, do not collect and remit such taxes.

20 **SECTION 9rr.** 77.67 of the statutes is created to read:

21 **77.67 Amnesty for new registrants.** (1) A seller is not liable for uncollected
22 and unpaid taxes, including penalties and interest, imposed under this subchapter
23 and subch. V on sales made to purchasers in this state before the seller registers
24 under par. (a), if all of the following apply:

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

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

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

12 (d) The seller has not received a notice of the commencement of an audit from
13 the department or, if the seller has received a notice of the commencement of an audit
14 from the department, the audit has been fully resolved, including any related
15 administrative and judicial processes, at the time that the seller registers under par.
16 (a).

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

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

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

24 **SECTION 9rs.** 77.70 of the statutes is amended to read:

1 **77.70 Adoption by county ordinance.** Any county desiring to impose county
2 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
3 stating its purpose and referring to this subchapter. The county sales and use taxes
4 may be imposed only for the purpose of directly reducing the property tax levy and
5 only in their entirety as provided in this subchapter. That ordinance shall be
6 effective on the first day of January, the first day of April, the first day of July or the
7 first day of October. A certified copy of that ordinance shall be delivered to the
8 secretary of revenue at least 120 days prior to its effective date. The repeal of any
9 such ordinance shall be effective on December 31. A certified copy of a repeal
10 ordinance shall be delivered to the secretary of revenue at least ~~60~~ 120 days before
11 the effective date of the repeal.

12 **SECTION 9rt.** 77.705 of the statutes is amended to read:

13 **77.705 Adoption by resolution; baseball park district.** A local
14 professional baseball park district created under subch. III of ch. 229, by resolution
15 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
16 a rate of no more than 0.1% of the ~~gross receipts or sales price or purchase price.~~
17 Those taxes may be imposed only in their entirety. The resolution shall be effective
18 on the first day of the first month January 1, April 1, July 1, or October 1 that begins
19 at least ~~30~~ 120 days after the adoption of the resolution. Any moneys transferred
20 from the appropriation account under s. 20.566 (1) (gd) to the appropriation account
21 under s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt.

22 **SECTION 9rv.** 77.706 of the statutes is amended to read:

23 **77.706 Adoption by resolution; football stadium district.** A local
24 professional football stadium district created under subch. IV of ch. 229, by
25 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this

1 subchapter at a rate of 0.5% of the ~~gross receipts or sales price~~ or purchase price.
2 Those taxes may be imposed only in their entirety. The imposition of the taxes under
3 this section shall be effective on the first day of the first month January 1, April 1,
4 July 1, or October 1 that begins at least ~~30~~ 120 days after the certification of the
5 approval of the resolution by the electors in the district's jurisdiction under s. 229.824
6 (15). Any moneys transferred from the appropriation account under s. 20.566 (1) (ge)
7 to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire
8 the district's debt.

9 **SECTION 9rw.** 77.707 (1) of the statutes is amended to read:

10 77.707 (1) Retailers and the department of revenue may not collect a tax under
11 s. 77.705 for any local professional baseball park district created under subch. III of
12 ch. 229 after the last day of the calendar quarter during that is at least 120 days from
13 the date on which the local professional baseball park district board makes a
14 certification to the department of revenue under s. 229.685 (2), except that the
15 department of revenue may collect from retailers taxes that accrued before the day
16 after the last day of that calendar quarter and fees, interest and penalties that relate
17 to those taxes.

18 **SECTION 9sb.** 77.707 (2) of the statutes is amended to read:

19 77.707 (2) Retailers and the department of revenue may not collect a tax under
20 s. 77.706 for any local professional football stadium district created under subch. IV
21 of ch. 229 after the last day of the calendar quarter during that is at least 120 days
22 from the date on which the local professional football stadium district board makes
23 all of the certifications to the department of revenue under s. 229.825 (3), except that
24 the department of revenue may collect from retailers taxes that accrued before the

1 day after the last day of that calendar quarter and fees, interest and penalties that
2 relate to those taxes.

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

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

14 **SECTION 9sd.** 77.71 (2) of the statutes is amended to read:

15 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
16 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
17 purchase price upon every person storing, using or otherwise consuming in the
18 county or special district tangible personal property, property and items specified
19 under s. 77.52 (1) (b) and (c), or services if the property, item, or service is subject to
20 the state use tax under s. 77.53, except that a receipt indicating that the tax under
21 sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this
22 subsection and except that if the buyer has paid a similar local tax in another state
23 on a purchase of the same property, item, or services that tax shall be credited against
24 the tax under this subsection and except that for motor vehicles that are used for a
25 purpose in addition to retention, demonstration or display while held for sale in the

1 regular course of business by a dealer the tax under this subsection is imposed not
2 on the sales purchase price but on the amount under s. 77.53 (1m).

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

4 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
5 activities within the county or special district, at the rate of 0.5% in the case of a
6 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
7 of the sales purchase price of tangible personal property that is used in constructing,
8 altering, repairing or improving real property and that becomes a component part
9 of real property in that county or special district, except that if the contractor has
10 paid the sales tax of a county in the case of a county tax or of a special district in the
11 case of a special district tax in this state on that property, or has paid a similar local
12 sales tax in another state on a purchase of the same property, that tax shall be
13 credited against the tax under this subsection.

14 **SECTION 9sf.** 77.71 (4) of the statutes, as affected by 2007 Wisconsin Act 11, is
15 amended to read:

16 77.71 (4) An excise tax is imposed at the rate of 0.5 percent in the case of a
17 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
18 of the sales purchase price upon every person storing, using or otherwise consuming
19 a motor vehicle, boat, ~~snowmobile~~, recreational vehicle, as defined in s. 340.01 (48r),
20 ~~trailer, semitrailer, all-terrain vehicle~~ or aircraft, if that property must be registered
21 or titled with this state and if that property is to be customarily kept in a county that
22 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
23 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
24 sales tax in another state on a purchase of the same property that tax shall be
25 credited against the tax under this subsection.

1 **SECTION 9sg.** 77.72 (title) of the statutes is repealed.

2 **SECTION 9sh.** 77.72 (1) of the statutes is renumbered 77.72 and amended to
3 read:

4 **77.72 General rule ~~for property.~~** For the purposes of this subchapter, all
5 retail sales of tangible personal property ~~are completed at the time when, and the~~
6 ~~place where, the seller or the seller's agent transfers possession to the buyer or the~~
7 ~~buyer's agent. In this subsection, a common carrier or the U.S. postal service is the~~
8 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~
9 ~~which freight or postage is paid. Rentals and leases of property, except property~~
10 ~~under sub. (2), have a situs at the location of that property, and property and items~~
11 ~~specified under s. 77.52 (1) (b) and (c), and taxable services occur as provided in s.~~
12 77.522.

13 **SECTION 9si.** 77.72 (2) and (3) of the statutes are repealed.

14 **SECTION 9sj.** 77.73 (2) of the statutes is amended to read:

15 **77.73 (2)** Counties and special districts do not have jurisdiction to impose the
16 tax under s. 77.71 (2) in regard to items and property under s. 77.52 (1) (b) and (c)
17 and tangible personal property, except snowmobiles, trailers, semitrailers, and
18 all-terrain vehicles, purchased in a sale that is consummated in another county or
19 special district in this state that does not have in effect an ordinance or resolution
20 imposing the taxes under this subchapter and later brought by the buyer into the
21 county or special district that has imposed a tax under s. 77.71 (2).

22 **SECTION 9sk.** 77.73 (3) of the statutes is created to read:

23 **77.73 (3)** Counties and special districts have jurisdiction to impose the taxes
24 under this subchapter on retailers who file an application under s. 77.52 (7) or who
25 register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged

1 in business in the county or special district, as provided in s. 77.51 (13g). A retailer
2 who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)
3 shall collect, report, and remit to the department the taxes imposed under this
4 subchapter for all counties and special districts that have an ordinance or resolution
5 imposing the taxes under this subchapter.

6 **SECTION 9sL.** 77.75 of the statutes is amended to read:

7 **77.75 Reports.** Every person subject to county or special district sales and use
8 taxes shall, for each reporting period, record that person's sales made in the county
9 or special district that has imposed those taxes separately from sales made
10 elsewhere in this state and file a report of the measure of the county or special district
11 sales and use taxes and the tax due thereon separately as prescribed by the
12 department of revenue.

13 **SECTION 9sm.** 77.77 (1) of the statutes is renumbered 77.77 (1) (a) and amended
14 to read:

15 **77.77 (1) (a)** The ~~gross receipts~~ sales price from services subject to the tax under
16 s. 77.52 (2) ~~are not~~ or the lease, rental, or license of tangible personal property, and
17 property and items specified under s. 77.52 (1) (b) and (c), is subject to the taxes under
18 this subchapter, and the incremental amount of tax caused by a rate increase
19 applicable to those services, leases, rentals, or licenses is ~~not~~ due, if those services
20 ~~are billed to the customer and paid for before~~ beginning with the first billing period
21 starting on or after the effective date of the county ordinance, special district
22 resolution, or rate increase, 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 **SECTION 9sn.** 77.77 (1) (b) of the statutes is created to read:

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

10 **SECTION 9so.** 77.77 (2) of the statutes is repealed.

11 **SECTION 9sp.** 77.785 (1) of the statutes is amended to read:

12 77.785 (1) All retailers shall collect and report the taxes under this subchapter
13 on the ~~gross receipts~~ sales price from leases and rentals of property or items and
14 property under s. 77.52 (1) (b) and (c) under s. 77.71 (4).

15 **SECTION 9sq.** 77.785 (2) of the statutes, as affected by 2007 Wisconsin Act 11,
16 is amended to read:

17 77.785 (2) Prior to registration or titling, a retailer of a boat, all-terrain vehicle,
18 ~~trailer and semi-trailer dealers and licensed aircraft, motor vehicle, manufactured~~
19 ~~home, as defined in s. 101.91 (2), or recreational vehicle, as defined in s. 340.01 (48r),~~
20 ~~and snowmobile dealers~~ shall collect the taxes under this subchapter on sales of
21 items under s. 77.71 (4). The ~~dealer~~ retailer shall remit those taxes to the
22 department of revenue along with payments of the taxes under subch. III.

23 **SECTION 9sr.** 77.98 of the statutes is amended to read:

24 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
25 impose a tax on the retail sale, except sales for resale, within the district's

1 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~
2 ~~(e) 1. to 3. and not~~ candy, as defined in s. 77.51 (1fm), prepared food, as defined in s.
3 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
4 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) ~~or (20) (e) 5., (20n) (b) and (c),~~
5 and (20r).

6 **SECTION 9ss.** 77.981 of the statutes is amended to read:

7 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
8 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote
9 of a majority of the authorized members of its board of directors, may impose the tax
10 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized
11 members of the district's board may vote that, if the balance in a special debt service
12 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
13 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
14 January 1, April 1, July 1 or October 1, and this tax is irrepealable if any bonds issued
15 by the district and secured by the special debt service reserve fund are outstanding.

16 **SECTION 9st.** 77.982 (2) of the statutes, as affected by 2007 Wisconsin Act 20,
17 is repealed and recreated to read:

18 77.982 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),
19 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,
20 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under
21 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the
22 taxes under subch. V, applies to the tax under this subchapter.

23 **SECTION 9sv.** 77.99 of the statutes is amended to read:

24 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
25 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not

1 for rental and not for rental as a service or repair replacement vehicle, within the
2 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
3 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
4 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
5 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
6 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
7 authorized board of directors may vote to increase the tax rate under this subchapter
8 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in
9 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1
10 following the adoption of the resolution or tax increase.

11 **SECTION 9sw.** 77.991 (2) of the statutes, as affected by 2007 Wisconsin Act 20,
12 is repealed and recreated to read:

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

20 **SECTION 9tb.** 77.994 (1) (intro.) of the statutes is amended to read:

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

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

3 **SECTION 9tc.** 77.9941 (4) of the statutes is amended to read:

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

7 **SECTION 9td.** 77.995 (2) of the statutes, as affected by 2007 Wisconsin Act 11,
8 is amended to read:

9 77.995 (2) There is imposed a fee at the rate of 5 percent of the ~~gross receipts~~
10 sales price on the rental, but not for rental and not for rental as a service or repair
11 replacement vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of
12 recreational vehicles, as defined in s. 340.01 (48r); of motor homes, as defined in s.
13 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by establishments
14 primarily engaged in short-term rental of vehicles without drivers, for a period of 30
15 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7)
16 (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent of the ~~gross~~
17 receipts sales price on the rental of limousines.

18 **SECTION 9te.** 77.9951 (2) of the statutes, as affected by 2007 Wisconsin Act 20,
19 is repealed and recreated to read:

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

25 **SECTION 9tf.** 77.996 (6) of the statutes is amended to read:

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

6 **SECTION 9tg.** 77.9971 of the statutes is amended to read:

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

19 **SECTION 9th.** 77.9972 (2) of the statutes, as affected by 2007 Wisconsin Act 20,
20 is repealed and recreated to read:

21 77.9972 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),
22 (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,
23 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes
24 under subch. III, apply to the fee under this subchapter. Section 77.73, as it applies
25 to the taxes under subch. V, applies to the fee under this subchapter. The renter shall

1 collect the fee under this subchapter from the person to whom the passenger car is
2 rented.

3 **SECTION 9ti.** 86.195 (3) (b) 3. of the statutes is amended to read:

4 86.195 (3) (b) 3. Fifty percent of the ~~gross receipts~~ sales price, as defined in s.
5 77.51 (15b), of the business are from ~~meal, food, the sale of food product and beverage~~
6 sales and food ingredients, as defined in s. 77.51 (3t), that are taxable under s. ~~77.54~~
7 ~~(20) (e) subch. III of ch. 77;~~ and”.

8 **4.** Page 6, line 9: delete lines 9 to 20 and substitute:

9 “**SECTION 14f.** 146.99 of the statutes is repealed.

10 **SECTION 14j.** 196.218 (3) (f) of the statutes, as affected by 2007 Wisconsin Act
11 20, is amended to read:

12 196.218 (3) (f) Notwithstanding ss. 196.196 (1) and (5) (d) 2., 196.20 (2m), (5)
13 and (6), 196.213 and 196.215, and except as provided in par. (fm), a
14 telecommunications utility that provides local exchange service may make
15 adjustments to local exchange service rates for the purpose of recovering its
16 contributions to the universal service fund required under this subsection. A
17 telecommunications utility that adjusts local exchange service rates for the purpose
18 of recovering such contributions shall identify on customer bills a single amount that
19 is the total amount of the adjustment. The public service commission shall provide
20 telecommunications utilities the information necessary to identify such amounts on
21 customer bills.

22 **SECTION 14L.** 196.28 (3) (fm) of the statutes is created to read:

23 196.28 (3) (fm) The commission shall determine the portion of each
24 telecommunications provider’s contribution to the universal service fund that is

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

8 **SECTION 14o.** 218.0171 (2) (cq) of the statutes is amended to read:

9 218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,
10 the manufacturer shall provide to the consumer a written statement that specifies
11 the trade-in amount previously applied under s. 77.51 (4) ~~(b) 3. or 3m. or (15) (b) 4.~~
12 ~~or 4m. (12m) (b) 5. or 6. or (15b) (b) 5. or 6.~~ toward the sales price of the motor vehicle
13 having the nonconformity and the date on which the manufacturer provided the
14 refund.

15 **SECTION 14q.** 229.68 (15) of the statutes is amended to read:

16 229.68 (15) Impose, by the adoption of a resolution, the taxes under subch. V
17 of ch. 77. A district may not levy any taxes that are not expressly authorized under
18 subch. V of ch. 77 and that do not receive the affirmative vote of a supermajority of
19 the district board. If a district adopts a resolution which imposes taxes, it shall
20 deliver a certified copy of the resolution to the secretary of revenue at least ~~30~~ 120
21 days before its effective date.

22 **SECTION 14s.** 229.824 (15) of the statutes is amended to read:

23 229.824 (15) Impose, by the adoption of a resolution, the taxes under subch. V
24 of ch. 77, except that the taxes imposed by the resolution may not take effect until
25 the resolution is approved by a majority of the electors in the district's jurisdiction

1 voting on the resolution at a referendum, to be held at the first spring primary or
2 September primary following by at least 45 days the date of adoption of the
3 resolution. Two questions shall appear on the ballot. The first question shall be:
4 "Shall a sales tax and a use tax be imposed at the rate of 0.5% in County for
5 purposes related to football stadium facilities in the Professional Football
6 Stadium District?" The 2nd question shall be: "Shall excess revenues from the 0.5%
7 sales tax and use tax be permitted to be used for property tax relief purposes in
8 County?" Approval of the first question constitutes approval of the resolution of the
9 district board. Approval of the 2nd question is not effective unless the first question
10 is approved. The clerk of the district shall publish the notices required under s. 10.06
11 (4) (c), (f) and (i) for any referendum held under this subsection. Notwithstanding
12 s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is
13 valid even if given and published late as long as it is given and published prior to the
14 election as early as practicable. A district may not levy any taxes that are not
15 expressly authorized under subch. V of ch. 77. The district may not levy any taxes
16 until the professional football team and the governing body of the municipality in
17 which the football stadium facilities are located agree on how to fund the
18 maintenance of the football stadium facilities. 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 distribute the
21 proceeds, if any, from the sale of naming rights related to the football stadium
22 facilities. If a district board adopts a resolution that imposes taxes and the resolution
23 is approved by the electors, the district shall deliver a certified copy of the resolution
24 to the secretary of revenue at least ~~30~~ 120 days before its effective date. If a district

1 board adopts a resolution that imposes taxes and the resolution is not approved by
2 the electors, the district is dissolved.

3 **SECTION 9101. Nonstatutory provisions; administration.**

4 (1i) TEMPORARY REALLOCATIONS TO THE GENERAL FUND. Notwithstanding section
5 20.002 (11) (b) 2. of the statutes, except as provided in section 20.002 (11) (b) 3. of the
6 statutes, the secretary of administration, during the 2007-09 fiscal biennium, shall
7 limit the total amount of any temporary reallocations to the general fund at any one
8 time during a fiscal year to an amount equal to 10 percent of the total amounts shown
9 in the schedule under section 20.005 (3) of the statutes, as affected by the acts of 2007,
10 of appropriations of general purpose revenues, calculated by the secretary as of that
11 time and for that fiscal year.”.

12 **5.** Page 7, line 5: after that line insert:

13 **“SECTION 9148. Nonstatutory provisions; Transportation.**

14 (1j) JOINT FINANCE COMMITTEE SUPPLEMENTAL FUNDING RELATED TO REAL ID ACT
15 IMPLEMENTATION. Notwithstanding section 13.101 (1), (3), and (5) of the statutes, the
16 joint committee on finance may not, for purposes relating to implementation of the
17 federal REAL ID Act of 2005, supplement in the 2007-09 fiscal biennium, from the
18 appropriation account under section 20.865 (4) (u) of the statutes, any appropriation
19 of the department of transportation for expenditures of the department of
20 transportation in the 2007-09 fiscal biennium relating to implementation of the
21 federal REAL ID Act of 2005.

22 (2j) JOINT FINANCE COMMITTEE SUPPLEMENTAL FUNDING RELATED TO THE
23 KENOSHA-RACINE-MILWAUKEE COMMUTER RAIL EXTENSION PROJECT. Notwithstanding
24 section 13.101 (1), (3), and (5) of the statutes and 2007 Wisconsin Act 20, Section 9148

1 (9u), the joint committee on finance may not, from the appropriation account under
2 section 20.865 (4) (u) of the statutes, supplement any appropriation of the
3 department of transportation in the 2007-09 fiscal biennium for purposes related to
4 the Kenosha-Racine-Milwaukee commuter rail extension project.

5 (3j) DEPARTMENT OF TRANSPORTATION APPROPRIATION LAPSES UNDER ACT 20.

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

9 1. Lapse or transfer more than a total of \$50,000,000 in the 2007-09 fiscal
10 biennium from the appropriations made to the department of transportation.

11 2. Lapse or transfer any amount in the 2007-09 fiscal biennium from any
12 appropriation made to the department of transportation other than the
13 appropriation account under section 20.395 (3) (cq) of the statutes.

14 (b) If the secretary of administration has, prior to the effective date of this
15 paragraph, lapsed or transferred moneys under section 9201 (1c) (a) of 2007
16 Wisconsin Act 20 in a manner that would have been inconsistent with paragraph (a)
17 1. or 2. if the lapse or transfer occurred after the effective date of this paragraph, the
18 secretary of administration shall do all of the following:

19 1. If the lapse or transfer would have been inconsistent with paragraph (a) 1.,
20 the secretary of administration shall transfer, from the general fund to the fund or
21 appropriation account from which the lapse or transfer was made except with respect
22 to the appropriation account under section 20.395 (3) (cq) of the statutes to the extent
23 the amount lapsed or transferred from this appropriation account did not exceed
24 \$50,000,000, pro rata amounts as determined by the secretary totalling the amount
25 by which the lapse or transfer exceeded \$50,000,000.

1 2. If the lapse or transfer would have been inconsistent with paragraph (a) 2.,
2 the secretary of administration shall transfer, from the general fund to the fund or
3 appropriation account from which the lapse or transfer was made, any amount
4 lapsed or transferred other than an amount lapsed or transferred from the
5 appropriation account under section 20.395 (3) (cq) of the statutes.

6 (4j) ESTIMATES FOR CERTAIN DEPARTMENT OF TRANSPORTATION APPROPRIATIONS.
7 Notwithstanding s. 84.03 (2), the secretary of administration and department of
8 transportation shall estimate the following additional revenues, for the following
9 appropriations, which additional revenues are not reflected in the schedule under
10 section 20.005 (3) of the statutes, as created by 2007 Wisconsin Act 20:

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

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

15 **6.** Page 7, line 6: delete lines 6 to 10. PG

16 **7.** Page 7, line 19: delete “1.”.

17 **8.** Page 7, line 22: delete the material beginning with “not specified” and
18 ending with “2.” on line 23.

19 **9.** Page 7, line 24: delete that line and substitute “\$40,000,000 during the
20 2007-09 fiscal biennium and \$40,000,000 during the”.

21 **10.** Page 7, line 25: delete “subdivision” and substitute “paragraph”.

22 **11.** Page 8, line 2: delete the material beginning with “This subdivision” and
23 ending with “allocated.” on line 10 and substitute “This paragraph shall not apply
24 to an appropriation to the department of public instruction under section 20.255 (2)

1 of the statutes, to an appropriation to the department of revenue under section
2 20.566 of the statutes, to an appropriation to the department of transportation under
3 section 20.395 of the statutes, or to an appropriation to the technical college system
4 board under section 20.292 (1) of the statutes.”.

5 **12.** Page 8, line 14: after that line insert:

6 **“SECTION 9221. Fiscal changes; Health and Family Services.**

7 (1k) MEDICAL ASSISTANCE PROGRAM BENEFITS. In the schedule under section
8 20.005 (3) of the statutes for the appropriation to the department of health and family
9 services under section 20.435 (4) (b) of the statutes, as affected by the acts of 2007,
10 the dollar amount is decreased by \$18,000,000 for fiscal year 2007-08 and the dollar
11 amount is decreased by \$18,000,000 for fiscal year 2008-09 to reduce funding for the
12 purposes for which the appropriation is made.

13 (2k) MEDICAL ASSISTANCE TRUST FUND. In the schedule under section 20.005 (3)
14 of the statutes for the appropriation to the department of health and family services
15 under section 20.435 (4) (w) of the statutes, as affected by the acts of 2007, the dollar
16 amount is increased by \$18,000,000 for fiscal year 2007-08 and the dollar amount
17 is increased by \$18,000,000 for fiscal year 2008-09 to increase funding for the
18 purposes for which the appropriation is made.

19 (3k) MEDICAL ASSISTANCE GENERAL PURPOSE REVENUE DECREASE. In the schedule
20 under section 20.005 (3) of the statutes for the appropriation to the department of
21 health and family services under section 20.435 (4) (b) of the statutes, as affected by
22 the acts of 2007, the dollar amount is decreased by \$60,000,000 for fiscal year
23 2007-08 and the dollar amount is decreased by \$62,500,000 for fiscal year 2008-09
24 for the purposes for which the appropriation is made.”.

1 **13.** Page 8, line 19: after that line insert:

2 “(2i) PUBLIC LIBRARY SYSTEM AID.

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

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

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

14 (1j) TRANSFER TO GENERAL FUND. Notwithstanding section 25.40 (3) (a) of the
15 statutes, the secretary of administration shall transfer from the transportation fund
16 to the general fund \$9,805,300 in fiscal year 2007-08 and \$12,184,000 in fiscal year
17 2008-09.

18 (2j) APPROPRIATION CHANGE RELATED TO COMMUTER RAIL. In the schedule under
19 section 20.005 (3) of the statutes for the appropriation to the department of
20 transportation under section 20.395 (2) (ct) of the statutes, as affected by the acts of
21 2007, the dollar amount is increased by \$800,000 for fiscal year 2007-08 to increase
22 funding for commuter rail transit system development.

23 **SECTION 9254. Fiscal changes; Workforce Development.**

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

6 **14.** Page 8, line 24: after that line insert:

7 **“SECTION 9339. Initial applicability; Public Service Commission.**

8 (1j) UNIVERSAL SERVICE FUND CONTRIBUTIONS. The treatment of section 196.218
9 (3) (f) and (fm) of the statutes first applies to determinations made by the public
10 service commission regarding contributions necessary to generate the amount
11 appropriated under section 20.255 (3) (qm) of the statutes for fiscal year 2008-09.

12 **SECTION 9341. Initial applicability; Revenue.**

13 (1j) CORPORATE TAX RATE. The treatment of sections 71.27 (1) and (2) and 71.46
14 (1), (2), and (3) of the statutes first applies to taxable years beginning on January 1,
15 2009.

16 (2j) COMBINED REPORTING. The treatment of sections 71.22 (9), 71.255, and 71.26
17 (3) (x) of the statutes first applies to taxable years beginning on January 1, 2008.”.

18 **15.** Page 9, line 4: before “The treatment” insert “EQUALIZATION AID SHIFT.”.

19 **16.** Page 9, line 5: after that line insert:

20 **“SECTION 9441. Effective dates; Revenue.**

21 (1k) MAIN STREET EQUITY ACT.

22 (a) The repeal of sections 46.513, 77.51 (4), 77.51 (14) (d), 77.51 (14) (i), 77.51
23 (14) (k), 77.51 (14) (L), 77.51 (14r), 77.51 (15), 77.52 (2) (a) 5. b., 77.52 (3m), 77.52 (3n),
24 77.52 (6), 77.52 (14) (a) 2., 77.523 (title), 77.53 (4), 77.54 (14g), 77.54 (14s), 77.54 (20),

1 77.54 (20m), 77.54 (22), 77.54 (40), 77.61 (3), 77.65 (2) (c), 77.72 (title), 77.72 (2) and
2 (3), and 77.77 (2) of the statutes, the renumbering of sections 77.51 (6m), 77.51 (14)
3 (g), 77.524 (1) (a), and 77.54 (48) (b) of the statutes, the renumbering and amendment
4 of sections 77.51 (1), 77.52 (1), 77.523, 77.524 (1) (b), 77.53 (9m), 77.53 (11), 77.54 (48)
5 (a), 77.61 (2), 77.72 (1), and 77.77 (1) of the statutes, the consolidation, renumbering,
6 and amendment of section 77.52 (14) (a) (intro.) and 1. and (b) of the statutes, the
7 amendment of sections 66.0615 (1m) (f) 2., 70.111 (23), 71.07 (5e) (b), 71.07 (5e) (c)
8 1., 71.07 (5e) (c) 3., 71.28 (5e) (b), 71.28 (5e) (c) 1., 71.28 (5e) (c) 3., 71.47 (5e) (b), 71.47
9 (5e) (c) 1., 71.47 (5e) (c) 3., 73.03 (50) (d), 76.07 (4g) (b) 8., 77.51 (5), 77.51 (9) (a), 77.51
10 (9) (am), 77.51 (10), 77.51 (12) (b), 77.51 (13) (a), 77.51 (13) (b), 77.51 (13) (c), 77.51
11 (13) (d), 77.51 (13) (e), 77.51 (13) (f), 77.51 (13) (k), 77.51 (13) (m), 77.51 (13) (n), 77.51
12 (13) (o), 77.51 (13g) (intro.), (a), and (b), 77.51 (13r), 77.51 (14) (intro.), 77.51 (14) (a),
13 77.51 (14) (b), 77.51 (14) (c), 77.51 (14) (h), 77.51 (14) (j), 77.51 (14g) (a), 77.51 (14g)
14 (b), 77.51 (14g) (bm), 77.51 (14g) (c), 77.51 (14g) (cm), 77.51 (14g) (d), 77.51 (14g) (e),
15 77.51 (14g) (em), 77.51 (14g) (f), 77.51 (14g) (g), 77.51 (14g) (h), 77.51 (17) (intro.),
16 77.51 (18), 77.51 (20), 77.51 (21), 77.51 (21m), 77.51 (22) (a), 77.51 (22) (b), 77.52 (2)
17 (intro.), 77.52 (2) (a) 5. a., 77.52 (2) (a) 5m., 77.52 (2) (a) 10., 77.52 (2) (a) 11., 77.52
18 (2m) (a), 77.52 (2m) (b), 77.52 (4), 77.52 (7), 77.52 (12), 77.52 (13), 77.52 (15), 77.52
19 (16), 77.52 (17m) (b) 6., 77.52 (19), 77.525, 77.53 (1), 77.53 (2), 77.53 (3), 77.53 (9),
20 77.53 (10), 77.53 (12), 77.53 (14), 77.53 (15), 77.53 (16), 77.53 (17), 77.53 (17m), 77.53
21 (17r) (a), 77.53 (18), 77.54 (1), 77.54 (2), 77.54 (2m), 77.54 (3) (a), 77.54 (3m) (intro.),
22 77.54 (4), 77.54 (5) (intro.), 77.54 (6) (intro.), 77.54 (7m), 77.54 (8), 77.54 (9), 77.54 (9a)
23 (intro.), 77.54 (10), 77.54 (11), 77.54 (12), 77.54 (13), 77.54 (14) (intro.), 77.54 (14) (a),
24 77.54 (14) (b), 77.54 (14) (f) (intro.), 77.54 (15), 77.54 (16), 77.54 (17), 77.54 (18), 77.54
25 (21), 77.54 (23m), 77.54 (25), 77.54 (25m), 77.54 (26), 77.54 (26m), 77.54 (27), 77.54

1 (28), 77.54 (29), 77.54 (30) (a) (intro.), 77.54 (30) (c), 77.54 (31), 77.54 (32), 77.54 (33),
2 77.54 (35), 77.54 (36), 77.54 (37), 77.54 (38), 77.54 (39), 77.54 (41), 77.54 (42), 77.54
3 (43), 77.54 (44), 77.54 (45), 77.54 (46), 77.54 (46m), 77.54 (47) (intro.), 77.54 (47) (b)
4 1., 77.54 (47) (b) 2., 77.54 (49), 77.54 (54), 77.54 (56), 77.55 (1) (intro.), 77.55 (2), 77.55
5 (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
6 (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
7 (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
8 (2), 77.71 (3), 77.71 (4), 77.73 (2), 77.75, 77.785 (1), 77.785 (2), 77.98, 77.981, 77.99,
9 77.994 (1) (intro.), 77.9941 (4), 77.995 (2), 77.996 (6), 86.195 (3) (b) 3., 218.0171 (2)
10 (cq), 229.68 (15), and 229.824 (15) of the statutes, the repeal and recreation of
11 sections 77.51 (7), 77.51 (12) (a), 77.51 (17m), 77.52 (1b), 77.52 (2n), 77.53 (1b), 77.63,
12 77.982 (2), 77.991 (2), 77.9951 (2), and 77.9972 (2) of the statutes and the creation
13 of sections 20.566 (1) (ho), 73.03 (28e), 73.03 (50b), 73.03 (61), 77.51 (1b), 77.51 (1ba),
14 77.51 (1f), 77.51 (1fm), 77.51 (1n), 77.51 (1p), 77.51 (1r), 77.51 (2k), 77.51 (2m), 77.51
15 (3c), 77.51 (3n), 77.51 (3pd), 77.51 (3pe), 77.51 (3pf), 77.51 (3pj), 77.51 (3pm), 77.51
16 (3pn), 77.51 (3po), 77.51 (3rm), 77.51 (3t), 77.51 (5d), 77.51 (5n), 77.51 (5r), 77.51 (7g),
17 77.51 (7k), 77.51 (7m), 77.51 (8m), 77.51 (9p), 77.51 (9s), 77.51 (10d), 77.51 (10f),
18 77.51 (10m), 77.51 (10n), 77.51 (10r), 77.51 (10s), 77.51 (11d), 77.51 (11m), 77.51
19 (12m), 77.51 (12p), 77.51 (13g) (c), 77.51 (13rm), 77.51 (13rn), 77.51 (15a), 77.51
20 (15b), 77.51 (17w), 77.51 (21n), 77.51 (21p), 77.51 (21q), 77.51 (22) (bm), 77.51 (24),
21 77.51 (25), 77.51 (26), 77.52 (1) (b), 77.52 (1) (c), 77.52 (2) (a) 5. am., 77.52 (2) (a) 5.
22 c., 77.52 (2) (a) 13m., 77.52 (7b), 77.52 (14) (am), 77.52 (20), 77.52 (21), 77.52 (22),
23 77.52 (23), 77.522, 77.524 (1) (ag), 77.53 (9m) (b), 77.53 (9m) (c), 77.53 (11) (b), 77.54
24 (20n), 77.54 (20r), 77.54 (22b), 77.54 (51), 77.54 (52), 77.58 (6m), 77.58 (9a), 77.585,
25 77.59 (2m), 77.59 (9n), 77.59 (9p) (b), 77.59 (9r), 77.60 (13), 77.61 (2) (b), 77.61 (3m),

1 77.61 (5m), 77.61 (16), 77.61 (17), 77.65 (4) (fm), 77.67, 77.73 (3), and 77.77 (1) (b) of
2 the statutes take effect on January 1, 2009.

3 (b) The repeal and recreation of sections 77.51 (21m) and 77.52 (2) (a) 5. a. of
4 the statutes takes effect on December 31, 2008.”

5 (END)

Barman, Mike

From: Hanaman, Cathlene
Sent: Thursday, March 20, 2008 8:51 AM
To: Christina Duerst; Lori Northrop; Mike Barman; Sarah Basford

Can you jacket b1275 for the Senate--for Bob Lang--as soon as it is done?