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1 return any part of the wages to which the person is entitled under the contract
2 governing the project, or who reduces the hourly basic rate of pay normally paid to
3 a person for work on a project that is not subject to this section during a week in which
4 the person works both on a project of public works that is subject to this section and
5 on a project that is not subject to this section, by threat not to employ, by threat of
6 dismissal from employment, or by any other means is guilty of an offense under s.
7 946.15 (1).

8 **SECTION 1484v.** 66.0903 (11) (b) 3. of the statutes is amended to read:

9 66.0903 (11) (b) 3. Any person employed on a project of public works that is
10 subject to this section who knowingly permits a contractor, subcontractor, or
11 contractor's or subcontractor's agent to pay him or her less than the prevailing wage
12 rate set forth in the contract governing the project, who gives up, waives, or returns
13 any part of the compensation to which he or she is entitled under the contract, or who
14 gives up, waives, or returns any part of the compensation to which he or she is
15 normally entitled for work on a project that is not subject to this section during a
16 week in which the person works both on a project of public works that is subject to
17 this section and on a project that is not subject to this section, is guilty of an offense
18 under s. 946.15 (2)."

19 **359.** Page 705, line 2: after "project" insert "of public works".

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✓ 20 ↓ **360.** Page 705, line 8: after "project" insert "of public works".

✓ 21 **361.** Page 705, line 13: after that line insert:

D

22 **"SECTION 1486f.** 66.0903 (12) (d) of the statutes is amended to read:

23 66.0903 (12) (d) Any person submitting a bid or negotiating a contract on a
24 project of public works that is subject to this section shall, on the date the person

1 submits the bid or negotiates the contract, identify any construction business in
2 which the person, or a shareholder, officer or partner of the person, if the person is
3 a business, owns, or has owned at least a 25% interest on the date the person submits
4 the bid or negotiates the contract or at any other time within 3 years preceding the
5 date the person submits the bid or negotiates the contract, if the business has been
6 found to have failed to pay the prevailing wage rate determined under sub. (3) or to
7 have paid less than 1.5 times the hourly basic rate of pay for all hours worked in
8 excess of the prevailing hours of labor.”

✓9 **362.** Page 706, line 2: after that line insert:

10 “(am) “Bona fide economic benefit” has the meaning given in s. 103.49 (1)
11 (am).”.

✓12 **363.** Page 706, line 4: delete lines 4 to 19 and substitute:

13 “(c) “Direct financial assistance” means moneys, in the form of a grant or other
14 agreement or included as part of a contract, cooperative agreement, or any other
15 arrangement, including a redevelopment agreement under s. 66.1333 (5), economic
16 development agreement, contract under s. 66.1105 (3), or assistance provided under
17 s. 66.1109, that a local governmental unit directly provides or otherwise directly
18 makes available to assist in the erection, construction, repair, remodeling,
19 demolition, or improvement of a private facility. “Direct financial assistance” does
20 not include any of the following:

21 1. A public works contract, a supply procurement contract, a contract of
22 insurance or guaranty, a collective bargaining agreement, or any other contract
23 under which moneys are not directly provided or otherwise directly made available
24 for that assistance.

1 2. Any moneys allocated by the city of Milwaukee for the purchase of public
 2 access easements that are located entirely in the Milwaukee Riverwalk Site Plan
 3 Review Overlay District established by the city of Milwaukee, as amended to June
 4 1, 2009, or for the construction of dockwalls, walkways, plazas, parks, private
 5 roadways open to the public, or similar improvements, or for any other public
 6 infrastructure improvements, that are located entirely in that district, if the work
 7 on those improvements is subject to s. 66.0903 or is exempted from that section under
 8 s. 66.0903 (6).”.

9 **364.** Page 706, line 22: after that line insert:

10 “(fm) “Minor service and maintenance work” means a publicly funded private
 11 construction project that is limited to minor crack filling, chip or slurry sealing, or
 12 other minor pavement patching, not including overlays, that has a projected life span
 13 of no longer than 5 years; the depositing of gravel on an existing gravel road applied
 14 solely to maintain the road; road shoulder maintenance; cleaning of drainage or
 15 sewer ditches or structures; or any other limited, minor work on private facilities or
 16 equipment that is routinely performed to prevent breakdown or deterioration.”.

17 **365.** Page 706, line 25: delete “or”.

18 **366.** Page 707, line 1: after “demolition” insert “, or improvement”.

19 **367.** Page 707, line 8: delete “or”.

20 **368.** Page 707, line 9: after “demolition” insert “, or improvement”.

21 **369.** Page 707, line 16: delete lines 16 to 18.

22 **370.** Page 707, line 19: delete “unit.” and substitute:

Rewrite item

Corrected
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1 “(i) “Publicly funded private construction project” means a construction project
2 in which the developer, investor, or owner of the project receives direct financial
3 assistance from a local governmental unit for the erection, construction, repair,
4 remodeling, demolition, or improvement, including any alteration, painting,
5 decorating, or grading, of a private facility, including land, a building, or other
6 infrastructure.”.

7 **371.** Page 707, line 20: delete “that is subject to s 66.0903” and substitute “,
8 as defined in s. 66.0903 (1) (h),”.

9 **372.** Page 708, line 1: delete “facility” and substitute “residential property”.

10 **373.** Page 708, line 2: after that line insert:

11 “(im) “Supply and installation contract” means a contract under which the
12 material is installed by the supplier, the material is installed by means of simple
13 fasteners or connectors such as screws or nuts and bolts and no other work is
14 performed on the site of the publicly funded private construction project, and the
15 total labor cost to install the material does not exceed 20 percent of the total cost of
16 the contract.”.

17 **374.** Page 708, line 6: delete “or demolition” and substitute “^{extra} demolition, or
18 improvement”.

19 **375.** Page 709, line 9: delete “section.” and substitute “section in the
20 performance of erection, construction, remodeling, repair, demolition, or
21 improvement activities for which direct financial assistance is received.”.

22 **376.** Page 709, line 11: after “equipment” insert “for which direct financial
23 assistance is received”.

24 **377.** Page 710, line 9: delete lines 9 to 12.

X₁ **378.** Page 710, line 20: delete “project is located” and substitute “work is to
2 be done”.

X₃ **379.** Page 711, line 3: after “providing” insert “direct”.

X₄ **380.** Page 712, line 25: delete that line and substitute:

5 “(c) Minor service or maintenance work, warranty work, or work under a supply
6 and installation contract.”.

X₇ **381.** Page 715, line 1: delete lines 1 and 2 and substitute “apply to a
8 contractor, subcontractor, or agent if all persons employed by the contractor,
9 subcontractor, or agent who are performing the work described in sub. (3) are covered
10 under a collective bargaining agreement and the wage rates for those persons under
11 the collective bargaining agreement are not less than the prevailing wage rate. In
12 that case, the contractor,”.

X₁₃ **382.** Page 715, line 4: delete “the collective bargaining agreement” and
14 substitute “all collective bargaining agreements that are pertinent to the project”.

X₁₅ **383.** Page 715, line 15: after “providing” insert “direct”.

✓₁₆ **384.** Page 717, line 1: delete lines 1 to 13 and substitute:

17 “(9) LIABILITY AND PENALTIES. (a) 1. Any contractor, subcontractor, or
18 contractor’s or subcontractor’s agent who fails to pay the prevailing wage rate
19 determined by the department under sub. (4) or who pays less than 1.5 times the
20 hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor
21 is liable to any affected employee in the amount of his or her unpaid wages or his or
22 her unpaid overtime compensation and in an additional amount as liquidated
23 damages as provided in subd. 2., 3., or 4., whichever is applicable.

1 2. If the department determines upon inspection under sub. (8) (b) or (c) that
2 a contractor, subcontractor, or contractor's or subcontractor's agent has failed to pay
3 the prevailing wage rate determined by the department under sub. (4) or has paid
4 less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the
5 prevailing hours of labor, the department shall order the contractor to pay to any
6 affected employee the amount of his or her unpaid wages or his or her unpaid
7 overtime compensation and an additional amount equal to 100 percent of the amount
8 of those unpaid wages or that unpaid overtime compensation as liquidated damages
9 within a period specified by the department in the order.

10 3. In addition to or in lieu of recovering the liability specified in subd. 1. as
11 provided in subd. 2., any employee for and in behalf of that employee and other
12 employees similarly situated may commence an action to recover that liability in any
13 court of competent jurisdiction. In an action that is commenced before the end of any
14 period specified by the department under subd. 2., if the court finds that a contractor,
15 subcontractor, or contractor's or subcontractor's agent has failed to pay the
16 prevailing wage rate determined by the department under sub. (4) or has paid less
17 than 1.5 times the hourly basic rate of pay for all hours worked in excess of the
18 prevailing hours of labor, the court shall order the contractor, subcontractor, or agent
19 to pay to any affected employee the amount of his or her unpaid wages or his or her
20 unpaid overtime compensation and an additional amount equal to 100 percent of the
21 amount of those unpaid wages or that unpaid overtime compensation as liquidated
22 damages.

23 4. In an action that is commenced after the end of any period specified by the
24 department under subd. 2., if the court finds that a contractor, subcontractor, or
25 contractor's or subcontractor's agent has failed to pay the prevailing wage rate

1 determined by the department under sub. (4) or has paid less than 1.5 times the
2 hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor,
3 the court shall order the contractor, subcontractor, or agent to pay to any affected
4 employee the amount of his or her unpaid wages or his or her unpaid overtime
5 compensation and an additional amount equal to 200 percent of the amount of those
6 unpaid wages or that unpaid overtime compensation as liquidated damages.

7 5. No employee may be a party plaintiff to an action under subd. 3. or 4. unless
8 the employee consents in writing to become a party and the consent is filed in the
9 court in which the action is brought. Notwithstanding s. 814.04 (1), the court shall,
10 in addition to any judgment awarded to the plaintiff, allow reasonable attorney fees
11 and costs to be paid by the defendant.”.

✓12 **385.** Page 717, line 23: delete “both on a” and substitute “both on a publicly
13 funded private construction”.

✓14 **386.** Page 718, line 8: delete “both on a” and substitute “both on a publicly
15 funded private construction”.

✓16 **387.** Page 720, line 11: after that line insert:

17 **“SECTION 1487t.** 66.1038 of the statutes is created to read:

18 **66.1038 Milwaukee Transit Authority.** (1) DEFINITIONS. In this section,
19 “authority” means the Milwaukee Transit Authority created under this section.

20 (2) CREATION. (a) There is created a Milwaukee Transit Authority, a public body
21 corporate and politic and a separate governmental entity. The authority may
22 transact business and exercise any powers granted to it under this section. The
23 jurisdictional area of this authority is the geographic area formed by the territorial
24 boundaries of Milwaukee County.

1 (b) The Milwaukee County board, by resolution by a majority vote, may
2 authorize Milwaukee County to be a member of the authority.

3 **(3) GOVERNANCE.** (a) The powers of the authority shall be vested in its board
4 of directors. Directors shall be appointed for 2-year terms. A majority of the board
5 of directors' full authorized membership constitutes a quorum for the purpose of
6 conducting the authority's business and exercising its powers. Action may be taken
7 by the board of directors upon a vote of a majority of the directors present and voting,
8 unless the bylaws of the authority require a larger number.

9 (b) The board of directors of the authority consists of the following members:

10 1. Three members from Milwaukee County who are elected county officials,
11 appointed by the Milwaukee County board chairperson.

12 2. Two members from the city of Milwaukee who are elected city officials,
13 appointed by the mayor of the city of Milwaukee.

14 3. Two members from Milwaukee County, appointed by the governor.

15 (c) The bylaws of the authority shall govern its management, operations, and
16 administration, consistent with the provisions of this section.

17 **(4) POWERS.** (a) Notwithstanding s. 59.84 (2) and any other provision of this
18 chapter or ch. 59 or 85, but subject to sub. (5), the authority may contract with
19 Milwaukee County for the authority's provision of transit services within Milwaukee
20 County if the contract is a long-term and ongoing contract. The authority shall have
21 all powers necessary and convenient to carry out this purpose. Both the authority
22 and Milwaukee County shall provide copies of all of their annual and long-term
23 transit plans to the southeastern regional transit authority as these plans become
24 available. The authority's powers shall be limited to those specified in this
25 subsection and sub. (5).

1 (5) RECEIPT OF TAX REVENUES. (a) Subject to par. (b), the authority may receive
2 the tax revenues authorized under s. 77.70 (2).

3 (b) Milwaukee County may impose the taxes under s. 77.70 (2) if all of the
4 following apply:

5 1. The Milwaukee County board adopts a resolution under sub. (2) (b) to become
6 a member of the authority.

7 2. The Milwaukee County board contracts with the authority for the authority
8 to provide transit services in Milwaukee County.

9 (6) BUDGETS; REVENUES; AUDIT. The board of directors of the authority shall
10 annually prepare a budget for the authority. Revenues of the authority shall be used
11 only for the expenses and specific purposes of the authority. The authority shall
12 maintain an accounting system in accordance with generally accepted accounting
13 principles and shall have its financial statements audited annually by an
14 independent certified public accountant.

15 (7) OTHER STATUTES. This section does not limit the powers of political
16 subdivisions to enter into intergovernmental cooperation or contracts or to establish
17 separate legal entities under s. 66.0301 or 66.1021 or any other applicable law, or
18 otherwise to carry out their powers under applicable statutory provisions. Section
19 66.0803 (2) does not apply to the authority.”

√20 ✓ **388.** Page 721, line 20: delete lines 20 to 25.

√21 ✓ **389.** Page 722, line 1: before “(b)” insert “(2) CREATION OF TRANSIT
22 AUTHORITIES.”

√23 **390.** Page 723, line 4: after that line insert:

1 “(c) *Chippewa Valley regional transit authority.* 1. The Chippewa Valley
2 regional transit authority, a public body corporate and politic and a separate
3 governmental entity, is created if the governing body of Eau Claire County adopts a
4 resolution authorizing the county to become a member of the authority and the
5 resolution is ratified by the electors at a referendum held in Eau Claire County. Once
6 created, this authority may transact business and exercise any powers granted to it
7 under this section.

8 2. If an authority is created under subd. 1., any municipality located in whole
9 or in part within Eau Claire County shall be a member of the authority.

10 3. After an authority is created under subd. 1., Chippewa County may join the
11 authority created under subd. 1. if the governing body of Chippewa County adopts
12 a resolution to join the authority and the resolution is ratified by the electors at a
13 referendum held in Chippewa County.

14 4. If Chippewa County joins an authority as provided in subd. 3., any
15 municipality located in whole or in part within Chippewa County shall be a member
16 of the authority.

17 5. The jurisdictional area of the authority created under this subsection is the
18 territorial boundaries of Eau Claire County or, if Chippewa County also joins the
19 authority as provided in subd. 3., the combined territorial boundaries of Eau Claire
20 County and Chippewa County.”.

✓ 21 **391.** Page 723, line 4: after that line insert:

22 “(e) *Chequamegon Bay regional transit authority.* 1. The Chequamegon Bay
23 regional transit authority, a public body corporate and politic and a separate
24 governmental entity, is created if the governing bodies of the counties of Ashland and

1 Bayfield each adopt a resolution authorizing that county to become a member of the
2 authority and each resolution is ratified by the electors at a referendum held in each
3 county. Except as provided in subd. 2., once created, this authority shall consist of
4 the counties of Ashland and Bayfield and any municipality located in whole or in part
5 within these counties. Once created, this authority may transact business and
6 exercise any powers granted to it under this section.

7 2. After an authority is created under subd. 1., any county other than Ashland
8 County or Bayfield County may join this authority if the governing body of the county
9 adopts a resolution authorizing the county to become a member of the authority, the
10 resolution is ratified by the electors at a referendum held in the county, and the board
11 of directors of the authority approves the county's joinder. If a county becomes a
12 member of an authority under this subdivision, any municipality located in whole
13 or in part within the county shall also be a member of the authority.

14 3. The jurisdictional area of the authority created under this subsection is the
15 combined territorial boundaries of the counties of Ashland and Bayfield and any
16 county that joins the authority under subd. 2.

17 4. If a county joins the authority under subd. 2. after it is created, the authority
18 shall provide the department of revenue with a certified copy of the resolution that
19 approves the joining, a certification of the referendum results ratifying this
20 resolution, and a certified copy of the authority's board of directors approval. The
21 county's joining of the authority shall take effect on the first day of the calendar
22 quarter that begins at least 120 days after the department receives this information.
23 The authority shall also provide the department with a description of the new
24 boundaries of the authority's jurisdictional area, as provided under sub. (4) (s) 2.".

Ignore for now - these items need to be reconciled

1 **392.** Page 723, line 6: delete the material beginning with "terms," and ending
2 with "2-year" on line 7.

3 **393.** Page 723, line 7: delete "par. (b)" and substitute "pars. (b) and (c) 5.".

~~4~~ **394.** Page 723, line 12: delete lines 12 to 18.

~~5~~ **395.** Page 724, line 4: after "authority," insert "or from a city within the
6 jurisdictional area of the authority other than a city from which a member is
7 appointed under subd. 2. or 4.,".

~~8~~ **396.** Page 724, line 5: after "Association." insert "A member appointed under
9 this subdivision may not serve more than one consecutive term. Board membership
10 under this subdivision shall follow a rotating order of succession and every village
11 or city eligible to have a member appointed from that village or city shall have such
12 a member appointed before any village or city has an opportunity to have another
13 member appointed under this subdivision.".

~~14~~ **397.** Page 724, line 5: after that line insert:

15 "(d) 1. If an authority is created under sub. (2) (c), the board of directors of the
16 authority shall be determined by resolution of the governing body of Eau Claire
17 County or, if Chippewa County also joins the authority as provided in sub. (2) (c) 3.,
18 by resolution of the governing bodies of Eau Claire County and Chippewa County,
19 except that all of the following shall apply:

20 a. The board of directors shall consist of not more than 17 members.

21 b. The board of directors shall include at least 3 members from Eau Claire
22 County, appointed by the county executive and approved by the county board.

1 c. If Chippewa County joins the authority as provided in sub. (2) (c) 3., the board
2 of directors shall include at least 3 members from Chippewa County, appointed by
3 the county executive and approved by the county board.

4 d. The board of directors shall include at least one member from the most
5 populous city of each county that is a member, appointed by the mayor of the city and
6 approved by the common council of the city.

7 e. The board of directors shall include at least one member from the authority's
8 jurisdictional area, appointed by the governor.

9 2. If Chippewa County joins the authority as provided in sub. (2) (c) 3. and the
10 governing bodies of Eau Claire County and Chippewa County are unable to agree
11 upon a composition of the board of directors as specified in subd. 1., the board of
12 directors of the authority shall be limited to the minimum members specified in subd.
13 1. b. to e.”.

14 **398.** Page 724, line 5: after that line insert:

15 “(fm) If any provision of this subsection provides for the appointment of a
16 member of an authority's board of directors by the mayor of a city that has no mayor,
17 the appointment shall instead be made by the chairperson of the common council.
18 If any provision of this subsection provides for the appointment of a member of an
19 authority's board of directors by the county executive of a county that has no county
20 executive, the appointment shall be made by the chairperson of the county board.”.

21 **399.** Page 724, line 5: after that line insert:

22 “(f) 1. If an authority is created under sub. (2) (e), the board of directors of the
23 authority shall be determined by resolution of the governing bodies of the counties

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1 of Ashland and Bayfield and of any county that joins the authority under sub. (2) (e)
2 2., except that all of the following shall apply:

3 a. The board of directors shall consist of not more than 17 members, unless the
4 minimum number of members specified in this subd. 1. b. to d. exceeds 17.

5 b. The board of directors shall include at least 3 members each from the
6 counties of Ashland and Bayfield and from any county that joins the authority under
7 sub. (2) (e) 2., appointed by the county executive and approved by the county board.

8 c. The board of directors shall include at least one member from the most
9 populous city of each county that is a member, appointed by the mayor of the city and
10 approved by the common council of the city.

11 d. The board of directors shall include at least one member from the authority's
12 jurisdictional area, appointed by the governor.

13 2. If the governing bodies of the counties of Ashland and Bayfield and of any
14 county that joins the authority under sub. (2) (e) 2. are unable to agree upon a
15 composition of the board of directors as specified in subd. 1., the board of directors
16 of the authority shall be limited to the minimum members specified in subd. 1. b. to
17 d.”.

✓18 **400.** Page 724, line 12: after that line insert:

19 “4. The composition of the board of directors of the authority, as determined
20 under par. (d) or (f).”.

✓21 **401.** Page 727, line 6: delete “an advisory” and substitute “a”.

✓22 **402.** Page 727, line 8: after “77” insert “and the referendum is decided in the
23 affirmative”.

✓24 **403.** Page 727, line 8: delete “should” and substitute “may”.

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404. Page 728, line 8: after that line insert:

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“3. Notwithstanding subd. 1., an authority created under sub. (2) (c) may not impose the taxes authorized under subd. 1. unless the authorizing resolution under sub. (2) (c) 1. and, if applicable, sub. (2) (c) 3., as well as the referendum question on the referendum ballot specified in sub. (2) (c) 1. and, if applicable, sub. (2) (c) 3., clearly identifies the maximum rate of the taxes that may be imposed by the authority under subd. 1.

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4. Notwithstanding subd. 1., an authority created under sub. (2) (e) may not impose the taxes authorized under subd. 1. unless the authorizing resolution under sub. (2) (e) 1. and, if applicable, subd. 2., as well as the referendum question on the referendum ballot specified in sub. (2) (e) 1. and, if applicable, subd. 2., clearly identifies the maximum rate of the taxes that may be imposed by the authority under subd. 1.”.

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405. Page 728, line 9: delete lines 9 to 11.

✓15

406. Page 729, line 3: delete “subs. (4) and (4m),” and substitute “sub. (4),”.

✓16

407. Page 734, line 13: delete “(15),” and substitute “(15m),”.

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408. Page 734, line 22: before “joined“ insert “becomes a member of an authority under sub. (2) (c) 4. shall withdraw from the authority if the county in which the municipality is located withdraws from the authority under this subsection and a participating political subdivision that”.

✓21

409. Page 734, line 22: after “3.” insert “, (c) 3., or (e) 2.”.

✓1 **410.** Page 734, line 25: after “authority” insert “and, if the political
2 subdivision joined the authority under sub. (2) (e) 2., the resolution is ratified by the
3 electors at a referendum held in the political subdivision”.

✓4 **411.** Page 735, line 7: after “withdrawal.” insert “If the political subdivision
5 joined the authority under sub. (2) (e) 2., the authority shall also provide the
6 department of revenue with a certification of the referendum results ratifying the
7 withdrawal resolution and the department shall use the date that it receives this
8 certification of referendum results for purposes of calculating the effective date of
9 withdrawal under this paragraph.”.

✓10 **412.** Page 735, line 13: delete lines 13 to 21.

✓11 **413.** Page 735, line 21: after that line insert:

12 “(15m) DANE COUNTY HIGHWAY PROJECTS. An authority created under sub. (2)
13 (b) may transfer revenues from taxes imposed by the authority under sub. (4) (s) to
14 any political subdivision within the authority’s jurisdictional area to fund highway
15 projects within the authority’s jurisdictional area. If any transfer is made under this
16 subsection, the authority’s board shall determine the recipients and amounts of all
17 such transfers, except that the authority may not transfer under this subsection
18 more than 25 percent of revenues from taxes imposed by the authority under sub. (4)
19 (s).”.

✓20 **414.** Page 736, line 2: after that line insert:

21 “SECTION 1488s. 66.1103 (2) (k) 20. of the statutes is amended to read:
22 66.1103 (2) (k) 20. A shopping center, or an office building, convention or trade
23 center, hotel, motel or other nonresidential facility, which is located in or adjacent to
24 a blighted area as defined by s. 66.1105 (2) ~~(a)~~ (ae), 66.1331 (3) (a) or 66.1333 (2m)

1 (b) or in accordance with a redevelopment plan or urban renewal plan adopted under
2 s. 66.1331 (5) or 66.1333 (6).

3 **SECTION 1488u.** 66.1105 (2) (a) of the statutes is renumbered 66.1105 (2) (ae).

4 **SECTION 1488uc.** 66.1105 (2) (ab) of the statutes is created to read:

5 66.1105 (2) (ab) "Affordable housing" means housing that costs a household no
6 more than 30 percent of the household's gross monthly income.

7 **SECTION 1488ue.** 66.1105 (2) (bq) of the statutes is created to read:

8 66.1105 (2) (bq) "Household" means an individual and his or her spouse and all
9 minor dependents."

✓ 10 **415.** Page 736, line 7: after that line insert:

11 **"SECTION 1489e.** 66.1105 (6) (c) of the statutes is amended to read:

12 66.1105 (6) (c) Except for tax increments allocated under par. (d), (dm), (e), ~~or~~
13 (f), or (g) all tax increments received with respect to a tax incremental district shall,
14 upon receipt by the city treasurer, be deposited into a special fund for that district.
15 The city treasurer may deposit additional moneys into such fund pursuant to an
16 appropriation by the common council. No moneys may be paid out of such fund
17 except to pay project costs with respect to that district, to reimburse the city for such
18 payments, to pay project costs of a district under par. (d), (dm), (e), ~~or (f)~~, or (g) or to
19 satisfy claims of holders of bonds or notes issued with respect to such district. Subject
20 to par. (d), (dm), (e), ~~or (f)~~, or (g), moneys paid out of the fund to pay project costs with
21 respect to a district may be paid out before or after the district is terminated under
22 sub. (7). Subject to any agreement with bondholders, moneys in the fund may be
23 temporarily invested in the same manner as other city funds if any investment
24 earnings are applied to reduce project costs. After all project costs and all bonds and

1 notes with respect to the district have been paid or the payment thereof provided for,
2 subject to any agreement with bondholders, if there remain in the fund any moneys
3 that are not allocated under par. (d), (dm), (e), ~~or (f)~~, or (g), they shall be paid over to
4 the treasurer of each county, school district or other tax levying municipality or to
5 the general fund of the city in the amounts that belong to each respectively, having
6 due regard for that portion of the moneys, if any, that represents tax increments not
7 allocated to the city and that portion, if any, that represents voluntary deposits of the
8 city into the fund.

9 **SECTION 1489i.** 66.1105 (6) (g) of the statutes is created to read:

10 66.1105 (6) (g) 1. After the date on which a tax incremental district created by
11 a city pays off the aggregate of all of its project costs, and notwithstanding the time
12 at which such a district would otherwise be required to terminate under sub. (7), a
13 city may extend the life of the district for one year if the city does all of the following:

14 a. The city adopts a resolution extending the life of the district for a specified
15 number of months. The resolution shall specify how the city intends to improve its
16 housing stock, as required in subd. 3.

17 b. The city forwards a copy of the resolution to the department of revenue,
18 notifying the department that it must continue to authorize the allocation of tax
19 increments to the district under par. (a).

20 2. If the department of revenue receives a notice described under subd. 1. b.,
21 it shall continue authorizing the allocation of tax increments to the district under
22 par. (a) during the district's life, as extended by the city, as if the district's costs had
23 not been paid off and without regard to whether any of the time periods specified in
24 par. (a) 2. to 8. would otherwise require terminating the allocation of such
25 increments.

1 3. If a city receives tax increments as described in subd. 2., the city shall use
2 at least 75 percent of the increments received to benefit affordable housing in the city.
3 The remaining portion of the increments shall be used by the city to improve the city's
4 housing stock."

✓5 **416.** Page 746, line 25: after "subs." insert "(3m) (c).".

✓6 **417.** Page 747, line 14: delete "s. 66.1039." and substitute "s. 59.58 (7),
7 66.1038, or 66.1039.".

✓8 **418.** Page 747, line 24: after that line insert:

9 "**SECTION 1516c.** 70.11 (3m) of the statutes is created to read:

10 70.11 **(3m)** STUDENT HOUSING FACILITIES. (a) All real and personal property of
11 a housing facility for which all of the following applies:

12 1. The facility is owned by a nonprofit organization.

13 2. At least 90 percent of the facility's residents are students enrolled at the
14 University of Wisconsin-Madison and the facility houses no more than 300 such
15 students.

16 3. The facility offers support services and outreach programs to its residents,
17 the public or private institution of higher education at which the student residents
18 are enrolled, and the public.

19 (b) If a nonprofit organization owns more than one housing facility, as described
20 under par. (a), the exemption applies to only one facility, at one location.

21 (c) Leasing a part of the property described in this subsection does not render
22 it taxable if the lessor uses the leasehold income only for the following:

23 1. Maintenance of the leased property.

24 2. Construction debt retirement of the leased property.

1 3. The purposes for which the exemption under section 501 (c) (3) of the Internal
2 Revenue Code is granted to the nonprofit organization that owns the facility.”

~~3~~ **419.** Page 749, line 17: after “entity” insert “that is a benevolent association”.

~~4~~ **420.** Page 749, line 17: delete “LOW-INCOME” and substitute “BENEVOLENT
5 LOW-INCOME”.

~~6~~ **421.** Page 750, line 5: delete “the occupied” and substitute “the”.

~~7~~ **422.** Page 752, line 10: after “is” insert “owned by a nonprofit entity that is
8 a benevolent association and”.

~~9~~ **423.** Page 752, line 10: delete “RETIREMENT” and substitute “BENEVOLENT
10 RETIREMENT”.

~~11~~ **424.** Page 752, line 14: delete “160” and substitute “130”.

~~12~~ **425.** Page 753, line 1: delete “an equal percentage”.

~~13~~ **426.** Page 753, line 2: delete that line and substitute “the common area of the
14 retirement home for the aged is subject to general”.

~~15~~ **427.** Page 753, line 14: delete lines 14 to 18.

~~16~~ **428.** Page 768, line 15: after “503,” insert “512,”.

~~17~~ **429.** Page 768, line 15: delete “section” and substitute “sections 811 and”.

~~18~~ **430.** Page 768, line 16: after “110-140,” insert “P.L. 110-141, P.L. 110-142,
19 P.L. 110-166,”.

~~20~~ **431.** Page 769, line 13: after “503,” insert “512,”.

~~21~~ **432.** Page 769, line 14: delete “section” and substitute “sections 811 and”.

~~22~~ **433.** Page 770, line 11: after “503,” insert “512,”.

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- 434.** Page 770, line 12: delete “section” and substitute “sections 811 and”.
- 435.** Page 771, line 11: after “503,” insert “512,”.
- 436.** Page 771, line 12: delete “section” and substitute “sections 811 and”.
- 437.** Page 772, line 18: delete “KRM” and substitute “southeastern regional transit”.
- 438.** Page 773, line 23: delete “40” and substitute “30”.
- 439.** Page 774, line 5: after that line insert:
- “SECTION 1543c. 71.05 (6) (b) 32. (intro.) of the statutes is amended to read:
- 71.05 (6) (b) 32. (intro.) An amount paid into a college savings account, as described in s. 14.64, if the beneficiary of the account is one of the following: the claimant; the claimant’s child ~~and the claimant’s dependent who is claimed under section 151 (e) of the Internal Revenue Code~~; the claimant’s grandchild; the claimant’s great-grandchild; or the claimant’s niece or nephew; calculated as follows:
- SECTION 1543cc. 71.05 (6) (b) 32. a. of the statutes is amended to read:
- 71.05 (6) (b) 32. a. An amount equal to not more than \$3,000 per beneficiary, by each contributor, or \$1,500 by each contributor who is married and files separately, to an account for each year to which the claim relates, except that the total amount for which a deduction may be claimed under this subdivision and under subd. 33., per beneficiary by any claimant may not exceed \$3,000 each year, or \$1,500 each year by any claimant who is married and files separately. In the case of a married couple ~~filing a joint return~~, the total deduction under this subdivision and under subd. 33., per beneficiary by the married couple may not exceed \$3,000 each year. In the case of divorced parents, the total deduction under this subdivision and

1 under subd. 33., per beneficiary by the formerly married couple, may not exceed
2 \$3,000, and the maximum amount that may be deducted by each former spouse is
3 \$1,500, unless the divorce judgment specifies a different division of the \$3,000
4 maximum that may be claimed by each former spouse.

5 **SECTION 1543ce.** 71.05 (6) (b) 33. (intro.) of the statutes is amended to read:

6 71.05 (6) (b) 33. (intro.) An amount paid into a college tuition and expenses
7 program, as described in s. 14.63, if the beneficiary of the account is one of the
8 following: the claimant; the claimant's child ~~and the claimant's dependent who is~~
9 ~~claimed under section 151 (c) of the Internal Revenue Code;~~ the claimant's
10 grandchild; the claimant's great-grandchild; or the claimant's niece or nephew;
11 calculated as follows:

12 **SECTION 1543cg.** 71.05 (6) (b) 33. a. of the statutes is amended to read:

13 71.05 (6) (b) 33. a. An amount equal to not more than \$3,000 per beneficiary,
14 by each contributor, or \$1,500 by each contributor who is married and files
15 separately, to an account for each year to which the claim relates, except that the total
16 amount for which a deduction may be claimed under this subdivision and under
17 subd. 32., per beneficiary by any claimant may not exceed \$3,000 each year, or \$1,500
18 each year by any claimant who is married and files separately. In the case of a
19 married couple ~~filing a joint return~~, the total deduction under this subdivision and
20 under subd. 32., per beneficiary by the married couple may not exceed \$3,000 each
21 year. In the case of divorced parents, the total deduction under this subdivision and
22 under subd. 32., per beneficiary by the formerly married couple, may not exceed
23 \$3,000, and the maximum amount that may be deducted by each former spouse is
24 \$1,500, unless the divorce judgment specifies a different division of the \$3,000
25 maximum that may be claimed by each former spouse."

X1

440. Page 774, line 5: after that line insert:

2 “**SECTION 1543b.** 71.05 (6) (b) 9m. of the statutes is created to read:

3 71.05 **(6)** (b) 9m. On farm assets held more than one year and on all farm assets
4 acquired from a decedent, to the extent that they are not subtracted under subd. 9.
5 or 10., 60 percent of the capital gain as computed under the Internal Revenue Code,
6 not including capital gains for which the federal tax treatment is determined under
7 section 406 of P.L. 99-514; not including amounts treated as ordinary income for
8 federal income tax purposes because of the recapture of depreciation or any other
9 reason; and not including amounts treated as capital gain for federal income tax
10 purposes from the sale or exchange of a lottery prize. In this subdivision, “farm
11 assets” means livestock, farm equipment, farm real property, and farm depreciable
12 property. For purposes of this subdivision, the capital gains and capital losses for all
13 assets shall be netted before application of the percentage.”.

X14

441. Page 780, line 18: after that line insert:

15 “**SECTION 1554d.** 71.07 (3h) (b) of the statutes is amended to read:

16 71.07 **(3h)** (b) *Filing claims.* Subject to the limitations provided in this
17 subsection, for taxable years beginning after December 31, ~~2009~~ 2011, and before
18 January 1, ~~2013~~ 2015, for a claimant who produces at least 2,500,000 gallons of
19 biodiesel fuel in this state in the taxable year, a claimant may claim as a credit
20 against the tax imposed under s. 71.02, up to the amount of the tax, an amount that
21 is equal to the number of gallons of biodiesel fuel produced by the claimant in this
22 state in the taxable year multiplied by 10 cents.”.

X23

442. Page 782, line 2: delete “2011” and substitute “2009”.

X24

443. Page 782, line 3: delete “s. 71.02” and substitute “ss. 71.02 and 71.08”.

1 1446 (d), less the cost or other basis of livestock or other items purchased for resale
2 which are sold or otherwise disposed of during the taxable year.

3 **SECTION 1558.** 71.07 (3m) (e) of the statutes is created to read:

4 71.07 (3m) (e) *Sunset.* No new claim may be filed under this subsection for a
5 taxable year that begins after December 31, 2009.

6 **SECTION 1569.** 71.07 (3q) of the statutes is created to read:

7 71.07 (3q) JOBS TAX CREDIT. (a) *Definitions.* In this subsection:

8 1. "Claimant" means a person certified to receive tax benefits under s. 560.2055
9 (2).

10 2. "Eligible employee" means an eligible employee under s. 560.2055 (1) (b) who
11 satisfies the wage requirements under s. 560.2055 (3) (a) or (b).

12 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.
13 560.2055, for taxable years beginning after December 31, 2009[✓], a claimant may claim
14 as a credit against the taxes imposed under ss. 71.02 and 71.08[✓] any of the following.

15 1. The amount of wages that the claimant paid to an eligible employee in the
16 taxable year, not to exceed 10 percent of such wages, as determined by the
17 department of commerce under s. 560.2055.

18 2. The amount of the costs incurred by the claimant in the taxable year, as
19 determined under s. 560.2055, to undertake the training activities described under
20 s. 560.2055 (3) (c).

21 (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option
22 corporations may not claim the credit under this subsection, but the eligibility for,
23 and the amount of, the credit are based on their payment of amounts under par. (b).
24 A partnership, limited liability company, or tax-option corporation shall compute
25 the amount of credit that each of its partners, members, or shareholders may claim

✓ 1 **444.** Page 782, line 20: after that line insert:

2 “3. The maximum amount of credits that may be awarded under this subsection
3 and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January 1, 2010, and
4 ending on June 30, 2013, is \$14,500,000.”.

✗ 5 **445.** Page 782, line 24: delete “s. 71.02” and substitute “ss. 71.02 and 71.08”.

✗ 6 **446.** Page 783, line 2: after “(bb)” insert “, except that the amounts certified
7 under this subdivision for taxable years beginning after December 31, 2009, and
8 before January 1, 2012, shall be paid in taxable years beginning after December 31,
9 2011”.

✓ 10 **447.** Page 783, line 5: after that line insert:

11 “**SECTION 1571d.** 71.07 (3w) (bm) 1. of the statutes, as affected by 2009
12 Wisconsin Act 11, is amended to read:

13 71.07 (**3w**) (bm) 1. In addition to the credits under par. (b) and ~~subd.~~ subds. 2.
14 and 3., and subject to the limitations provided in this subsection and s. 560.799, a
15 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
16 amount equal to a percentage, as determined by the department of commerce, not
17 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
18 or improve the job-related skills of any of the claimant’s full-time employees, to train
19 any of the claimant’s full-time employees on the use of job-related new technologies,
20 or to provide job-related training to any full-time employee whose employment with
21 the claimant represents the employee’s first full-time job. This subdivision does not
22 apply to employees who do not work in an enterprise zone.

23 **SECTION 1571e.** 71.07 (3w) (bm) 2. of the statutes, as created by 2009 Wisconsin
24 Act 11, is amended to read:

1 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and ~~subd.~~ subds. 1.
2 and 3., and subject to the limitations provided in this subsection and s. 560.799, a
3 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
4 amount equal to the percentage, as determined by the department of commerce
5 under s. 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the
6 taxable year to all of the claimant's full-time employees whose annual wages are
7 greater than \$20,000 in a tier I county or municipality, not including the wages paid
8 to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II
9 county or municipality, not including the wages paid to the employees determined
10 under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable
11 year, if the total number of such employees is equal to or greater than the total
12 number of such employees in the base year. A claimant may claim a credit under this
13 subdivision for no more than 5 consecutive taxable years.

14 **SECTION 1571f.** 71.07 (3w) (bm) 3. of the statutes is created to read:

15 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. and
16 2., and subject to the limitations provided in this subsection and s. 560.799, for
17 taxable years beginning after December 31, 2008, a claimant may claim as a credit
18 against the tax imposed under s. 71.02 or 71.08 up to 10 percent of the claimant's
19 significant capital expenditures, as determined by the department of commerce
20 under s. 560.799 (5m).

21 **SECTION 1571g.** 71.07 (3w) (c) 3. of the statutes is amended to read:

22 71.07 (3w) (c) 3. No credit may be allowed under this subsection unless the
23 claimant includes with the claimant's return a copy of the claimant's certification for
24 tax benefits under s. 560.799 (5) or (5m).”.

✓

448. Page 793, line 23: after that line insert:

“SECTION 1584p. 71.07 (9e) (g) of the statutes is created to read:

71.07 (9e) (g) 1. If an individual claims the credit under this subsection and claims the federal advance earned income tax credit, the individual may request that his or her employer add to his or her paycheck an advance payment amount calculated under subd. 2.

2. The advance payment amount that an individual’s employer shall add to the individual’s paycheck, as described in subd. 1., shall be equal to a percentage of the amount that the individual’s employer adds to the individual’s paycheck as an advance earned income tax credit payment under federal law. The percentage shall be the same percentage as is specified in par. (af), based on the number of qualifying children that the individual has.

3. An employer may deduct from the aggregate amount that the employer would otherwise be required to withhold from employee wages and forward to the department, under ss. 71.64 and 71.65, the total amount of any advance payments the employer makes under subd. 2.

4. The department shall prepare any forms and instructions that may be necessary to facilitate the addition of the advance payment amount calculated under subd. 2. to an individual’s paycheck and any changes to the withholding procedures as described under subd. 3.”

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449. Page 796, line 1: after “(3p),” insert “(3q).”

450. Page 797, line 6: after that line insert:

“SECTION 1593g. 71.10 (5j) of the statutes is created to read:

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