

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

2 **66.1038 Milwaukee Transit Authority. (1) DEFINITIONS.** In this section,
3 “authority” means the Milwaukee Transit Authority created under this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

18 **(6) BUDGETS; REVENUES; AUDIT.** The board of directors of the authority shall
19 annually prepare a budget for the authority. Revenues of the authority shall be used
20 only for the expenses and specific purposes of the authority. The authority shall
21 maintain an accounting system in accordance with generally accepted accounting
22 principles and shall have its financial statements audited annually by an
23 independent certified public accountant.

24 **(7) OTHER STATUTES.** This section does not limit the powers of political
25 subdivisions to enter into intergovernmental cooperation or contracts or to establish

1 separate legal entities under s. 66.0301 or 66.1021 or any other applicable law, or
2 otherwise to carry out their powers under applicable statutory provisions. Section
3 66.0803 (2) does not apply to the authority. ✓

4 **SECTION 1488.** 66.1039 of the statutes is created to read:

5 **66.1039 Transit authorities. (1) DEFINITIONS.** In this section:

6 (a) "Authority" means a transit authority created under this section.

7 (b) "Bonds" means any bonds, interim certificates, notes, debentures, or other
8 obligations of an authority issued under this section.

9 (c) "Common carrier" means any of the following:

10 1. A common motor carrier, as defined in s. 194.01 (1).

11 2. A contract motor carrier, as defined in s. 194.01 (2).

12 3. A railroad subject to ch. 195, as described in s. 195.02 (1) and (3).

13 4. A water carrier, as defined in s. 195.02 (5).

14 (d) "Comprehensive unified local transportation system" means a
15 transportation system that is comprised of motor bus lines and any other local public
16 transportation facilities, the major portion of which is located within, or the major
17 portion of the service of which is supplied to the inhabitants of, the jurisdictional area
18 of the authority.

19 (e) "Madison metropolitan planning area" means the metropolitan planning
20 area, as defined in 23 USC 134 (b) (1), that includes the city of Madison.

21 (f) "Municipality" means any city, village, or town.

22 (g) "Participating political subdivision" means a political subdivision that is a
23 member of an authority, either from the time of creation of the authority or by later
24 joining the authority.

25 (h) "Political subdivision" means a municipality or county.

1 (i) "Transportation system" means all land, shops, structures, equipment,
2 property, franchises, and rights of whatever nature required for transportation of
3 passengers within the jurisdictional area of the authority and, only to the extent
4 specifically authorized under this section, outside the jurisdictional area of the
5 authority. "Transportation system" includes elevated railroads, subways,
6 underground railroads, motor vehicles, motor buses, and any combination thereof,
7 and any other form of mass transportation, but does not include transportation
8 excluded from the definition of "common motor carrier" under s. 194.01 (1) or charter
9 or contract operations to, from, or between points that are outside the jurisdictional
10 area of the authority.

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11 (2) CREATION OF TRANSIT AUTHORITIES. (b) *Dane County regional transit*
12 *authority*. 1. The Dane County regional transit authority, a public body corporate
13 and politic and a separate governmental entity, is created if the governing body of
14 Dane County adopts a resolution authorizing the county to become a member of the
15 authority. Once created, this authority may transact business and exercise any
16 powers granted to it under this section.

17 2. If Dane County adopts a resolution under subd. 1., any municipality located
18 in whole or in part within the Madison metropolitan planning area on January 1,
19 2003, shall be a member of the authority.

20 3. Any municipality located in whole or in part within Dane County that is not
21 located in whole or in part within the Madison metropolitan planning area on
22 January 1, 2003, may join the authority created under subd. 1. if the governing body
23 of the municipality adopts a resolution to join the authority and the board of directors
24 of the authority approves the municipality's joinder.

1 4. The jurisdictional area of the authority created under this paragraph is the
2 geographic area formed by the Madison metropolitan planning area combined with
3 the territorial boundaries of all municipalities that join the authority under subd. 3.

4 5. For purposes of determining a municipality's territorial boundaries and the
5 geographic area formed by the Madison metropolitan planning area, annexed
6 territory that was subject to an unresolved challenge on January 1, 2003, shall not
7 be considered part of the annexing municipality or the Madison metropolitan
8 planning area.

9 6. If a municipality joins the authority after the authority is created, the
10 authority shall provide the department of revenue with a certified copy of the
11 resolution that approves the joining and the joining shall take effect on the first day
12 of the calendar quarter that begins at least 120 days after the department receives
13 the certified copy of the resolution. The authority shall also provide the department
14 with a description of the new boundaries of the authority's jurisdictional area, as
15 provided under sub. (4) (s) 2.

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

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

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

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

8 5. The jurisdictional area of the authority created under this subsection is the
9 territorial boundaries of Eau Claire County or, if Chippewa County also joins the
10 authority as provided in subd. 3., the combined territorial boundaries of Eau Claire
11 County and Chippewa County. ✓

12 (e) *Chequamegon Bay regional transit authority.* 1. The Chequamegon Bay
13 regional transit authority, a public body corporate and politic and a separate
14 governmental entity, is created if the governing bodies of the counties of Ashland and
15 Bayfield each adopt a resolution authorizing that county to become a member of the
16 authority and each resolution is ratified by the electors at a referendum held in each
17 county. Except as provided in subd. 2., once created, this authority shall consist of
18 the counties of Ashland and Bayfield and any municipality located in whole or in part
19 within these counties. Once created, this authority may transact business and
20 exercise any powers granted to it under this section. ✓

21 2. After an authority is created under subd. 1., any county other than Ashland
22 County or Bayfield County may join this authority if the governing body of the county
23 adopts a resolution authorizing the county to become a member of the authority, the
24 resolution is ratified by the electors at a referendum held in the county, and the board
25 of directors of the authority approves the county's joinder. If a county becomes a

1 member of an authority under this subdivision, any municipality located in whole
2 or in part within the county shall also be a member of the authority.

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

6 4. If a county joins the authority under subd. 2. after it is created, the authority
7 shall provide the department of revenue with a certified copy of the resolution that
8 approves the joining, a certification of the referendum results ratifying this
9 resolution, and a certified copy of the authority's board of directors approval. The
10 county's joining of the authority shall take effect on the first day of the calendar
11 quarter that begins at least 120 days after the department receives this information.
12 The authority shall also provide the department with a description of the new
13 boundaries of the authority's jurisdictional area, as provided under sub. (4) (s) 2. ✓

14 **(3) TRANSIT AUTHORITY GOVERNANCE.** (a) The powers of an authority shall be
15 vested in its board of directors. Directors shall be appointed for 4-year terms, except
16 that directors appointed under par. (b) shall serve 2-year terms. A majority of the
17 board of directors' full authorized membership constitutes a quorum for the purpose
18 of conducting the authority's business and exercising its powers. Action may be
19 taken by the board of directors upon a vote of a majority of the directors present and
20 voting, unless the bylaws of the authority require a larger number.

21 (c) If an authority is created under sub. (2) (b), the board of directors of the
22 authority consists of the following members:

23 1. Two members from the Madison metropolitan planning area, appointed by
24 the county executive and approved by the county board.

1 2. Two members appointed by the mayor of the city of Madison and approved
2 by the common council.

3 3. One member appointed by the governor.

4 4. One member from each city, other than the city of Madison, with a population
5 of more than 15,000 located in Dane County, appointed by the mayor of each such city
6 and approved by the common council.

7 5. One member from a village within the jurisdictional area of the authority,
8 or from a city within the jurisdictional area of the authority other than a city from
9 which a member is appointed under subd. 2. or 4.,[✓] appointed by the Dane County
10 Cities and Villages Association. [▲] A member appointed under this subdivision may not
11 serve more than one consecutive term. Board membership under this subdivision
12 shall follow a rotating order of succession and every village or city eligible to have a
13 member appointed from that village or city shall have such a member appointed
14 before any village or city has an opportunity to have another member appointed
15 under this subdivision. [✓]

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

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

22 b. The board of directors shall include at least 3 members from Eau Claire
23 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 (fm) If any provision of this subsection provides for the appointment of a
15 member of an authority's board of directors by the mayor of a city that has no mayor,
16 the appointment shall instead be made by the chairperson of the common council.
17 If any provision of this subsection provides for the appointment of a member of an
18 authority's board of directors by the county executive of a county that has no county
19 executive, the appointment shall be made by the chairperson of the county board.

20 (f) 1. If an authority is created under sub. (2) (e), the board of directors of the
21 authority shall be determined by resolution of the governing bodies of the counties
22 of Ashland and Bayfield and of any county that joins the authority under sub. (2) (e)
23 2., except that all of the following shall apply:

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

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

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

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

From p. 559

14 (g) The bylaws of an authority shall govern its management, operations, and
15 administration, consistent with the provisions of this section, and shall include
16 provisions specifying all of the following:

17 1. The functions or services to be provided by the authority.
18 2. The powers, duties, and limitations of the authority.
19 3. The maximum rate of the taxes that may be imposed by the authority under
20 sub. (4) (s), not to exceed the maximum rate specified in s. 77.708 (1).

21 4. The composition of the board of directors of the authority, as determined
22 under par. (d) or (f). ✓

23 (4) POWERS. Notwithstanding s. 59.84 (2) and any other provision of this
24 chapter or ch. 59 or 85, an authority may do all of the following, to the extent
25 authorized in the authority's bylaws:

1 (a) Establish, maintain, and operate a comprehensive unified local
2 transportation system primarily for the transportation of persons.

3 (b) Acquire a comprehensive unified local transportation system and provide
4 funds for the operation and maintenance of the system. Upon the acquisition of a
5 comprehensive unified local transportation system, the authority may:

6 1. Operate and maintain it or lease it to an operator or contract for its use by
7 an operator.

8 2. Contract for superintendence of the system with an organization that has
9 personnel with the requisite experience and skill.

10 3. Delegate responsibility for the operation and maintenance of the system to
11 an appropriate administrative officer, board, or commission of a participating
12 political subdivision.

13 4. Maintain and improve railroad rights-of-way and improvements on these
14 rights-of-way for future use.

15 (c) Contract with a public or private organization to provide transportation
16 services in lieu of directly providing these services.

17 (d) Purchase and lease transportation facilities to public or private transit
18 companies that operate within and outside the jurisdictional area.

19 (e) Apply for federal aids to purchase transportation facilities considered
20 essential for the authority's operation.

21 (f) Coordinate specialized transportation services, as defined in s. 85.21 (2) (g),
22 for residents who reside within the jurisdictional area and who are disabled or aged
23 60 or older, including services funded under 42 USC 3001 to 3057n, 42 USC 5001, and
24 42 USC 5011 (b), under ss. 49.43 to 49.499 and 85.21, and under other public funds
25 administered by the county. An authority may contract with a county that is a

1 participating political subdivision for the authority to provide specialized
2 transportation services, but an authority is not an eligible applicant under s. 85.21
3 (2) (e) and may not receive payments directly from the department of transportation
4 under s. 85.21.

5 (g) Acquire, own, hold, use, lease as lessor or lessee, sell or otherwise dispose
6 of, mortgage, pledge, or grant a security interest in any real or personal property or
7 service.

8 (h) Acquire property by condemnation using the procedure under s. 32.05 for
9 the purposes set forth in this section.

10 (i) Enter upon any state, county, or municipal street, road, or alley, or any public
11 highway for the purpose of installing, maintaining, and operating the authority's
12 facilities. Whenever the work is to be done in a state, county, or municipal highway,
13 street, road, or alley, the public authority having control thereof shall be duly
14 notified, and the highway, street, road, or alley shall be restored to as good a condition
15 as existed before the commencement of the work with all costs incident to the work
16 to be borne by the authority.

17 (j) Fix, maintain, and revise fees, rates, rents, and charges for functions,
18 facilities, and services provided by the authority.

19 (k) Make, and from time to time amend and repeal, bylaws, rules, and
20 regulations to carry into effect the powers and purposes of the authority.

21 (L) Sue and be sued in its own name.

22 (m) Have and use a corporate seal.

23 (n) Employ agents, consultants, and employees, engage professional services,
24 and purchase such furniture, stationery, and other supplies and materials as are
25 reasonably necessary to perform its duties and exercise its powers.

1 (o) Incur debts, liabilities, or obligations including the borrowing of money and
2 the issuance of bonds under subs. (7) and (10).

3 (p) Invest any funds held in reserve or sinking funds, or any funds not required
4 for immediate disbursement, including the proceeds from the sale of any bonds, in
5 such obligations, securities, and other investments as the authority deems proper in
6 accordance with s. 66.0603 (1m).

7 (q) Do and perform any acts and things authorized by this section under,
8 through, or by means of an agent or by contracts with any person.

9 (r) Exercise any other powers that the board of directors considers necessary
10 and convenient to effectuate the purposes of the authority, including providing for
11 passenger safety.

12 (s) 1. Impose, by the adoption of a resolution by the board of directors, the taxes
13 under subch. V of ch. 77 in the authority's jurisdictional area, except that no
14 authority created under sub. (2) (b) may adopt such a resolution until a referendum
15 is held in the authority's jurisdictional area on the question of whether the
16 authority's board of directors may impose the taxes under subch. V of ch. 77 and the
17 referendum is decided in the affirmative. If an authority adopts a resolution to
18 impose the taxes, it shall deliver a certified copy of the resolution to the department
19 of revenue at least 120 days before its effective date. The authority may, by adoption
20 of a resolution by the board of directors, repeal the imposition of taxes under subch.
21 V of ch. 77 and shall deliver a certified copy of the repeal resolution to the department
22 of revenue at least 120 days before its effective date.

23 2. If an authority adopts a resolution to impose the tax, as provided in subd.
24 1., an authority shall specify to the department of revenue, as provided in this
25 subdivision, the exact boundaries of the authority's jurisdictional area. If the

1 boundaries are the same as the county lines on all sides of the authority's
2 jurisdictional area, the resolution shall specify the county or counties that comprise
3 the authority's entire jurisdictional area. If the boundaries are other than a county
4 line on any side of the authority's jurisdictional area, the authority shall provide the
5 department with a complete list of all the 9-digit zip codes that are entirely within
6 the authority's jurisdictional area and a complete list of all the street addresses that
7 are within the authority's jurisdictional area and not included in any 9-digit zip code
8 that is entirely within the authority's jurisdictional area. The authority shall
9 provide a certified copy of the information required under this subdivision to the
10 department, in the manner, format, and layout prescribed by the department, at
11 least 120 days prior to the first day of the calendar quarter before the effective date
12 of the tax imposed under subd. 1. If the boundaries of the authority's jurisdictional
13 area subsequently change, the authority shall submit a certified copy of the
14 information required under this subdivision to the department at least 120 days
15 prior to the first day of the calendar quarter before the effective date of such change,
16 in the manner, format, and layout prescribed by the department.

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

23 4. Notwithstanding subd. 1., an authority created under sub. (2) (e) may not
24 impose the taxes authorized under subd. 1. unless the authorizing resolution under
25 sub. (2) (e) 1. and, if applicable, subd. 2., as well as the referendum question on the

1 referendum ballot specified in sub. (2) (e) 1. and, if applicable, subd. 2., clearly
2 identifies the maximum rate of the taxes that may be imposed by the authority under
3 subd. 1. ✓

4 (5) LIMITATIONS ON AUTHORITY POWERS. (a) Notwithstanding sub. (4) (a), (b), (c),
5 (d), (q), and (r), no authority, and no public or private organization with which an
6 authority has contracted for service, may provide service outside the jurisdictional
7 area of the authority unless the authority receives financial support for the service
8 under a contract with a public or other private organization for the service or unless
9 it is necessary in order to provide service to connect residents within the authority's
10 jurisdictional area to transit systems in adjacent counties.

11 (b) Whenever the proposed operations of an authority would be competitive
12 with the operations of a common carrier in existence prior to the time the authority
13 commences operations, the authority shall coordinate proposed operations with the
14 common carrier to eliminate adverse financial impact for the carrier. This
15 coordination may include route overlapping, transfers, transfer points, schedule
16 coordination, joint use of facilities, lease of route service, and acquisition of route and
17 corollary equipment. If this coordination does not result in mutual agreement, the
18 proposals of the authority and the common carrier shall be submitted to the
19 department of transportation for arbitration.

20 (c) In exercising its powers under sub. (4), ✓ an authority shall consider any plan
21 of a metropolitan planning organization under 23 USC 134 that covers any portion
22 of the authority's jurisdictional area.

23 (6) AUTHORITY OBLIGATIONS TO EMPLOYEES OF MASS TRANSPORTATION SYSTEMS. (a)
24 An authority acquiring a comprehensive unified local transportation system for the
25 purpose of the authority's operation of the system shall assume all of the employer's

1 obligations under any contract between the employees and management of the
2 system to the extent allowed by law.

3 (b) An authority acquiring, constructing, controlling, or operating a
4 comprehensive unified local transportation system shall negotiate an agreement
5 with the representative of the labor organization that covers the employees affected
6 by the acquisition, construction, control, or operation to protect the interests of
7 employees affected. This agreement shall include all of the provisions identified in
8 s. 59.58 (4) (b) 1. to 8. and may include provisions identified in s. 59.58 (4) (c). An
9 affected employee has all the rights and the same status under subch. IV of ch. 111
10 that he or she enjoyed immediately before the acquisition, construction, control, or
11 operation and may not be required to serve a probationary period if he or she attained
12 permanent status before the acquisition, construction, control, or operation.

13 (c) In all negotiations under this subsection, a senior executive officer of the
14 authority shall be a member of the authority's negotiating body.

15 **(7) BONDS; GENERALLY.** (a) An authority may issue bonds, the principal and
16 interest on which are payable exclusively from all or a portion of any revenues
17 received by the authority. The authority may secure its bonds by a pledge of any
18 income or revenues from any operations, rent, aids, grants, subsidies, contributions,
19 or other source of moneys whatsoever.

20 (b) An authority may issue bonds in such principal amounts as the authority
21 deems necessary.

22 (c) 1. Neither the members of the board of directors of an authority nor any
23 person executing the bonds is personally liable on the bonds by reason of the issuance
24 of the bonds.

1 2. The bonds of an authority are not a debt of the participating political
2 subdivisions. Neither the participating political subdivisions nor the state are liable
3 for the payment of the bonds. The bonds of any authority shall be payable only out
4 of funds or properties of the authority. The bonds of the authority shall state the
5 restrictions contained in this paragraph on the face of the bonds.

6 **(8) ISSUANCE OF BONDS.** (a) Bonds of an authority shall be authorized by
7 resolution of the board of directors. The bonds may be issued under such a resolution
8 or under a trust indenture or other security instrument. The bonds may be issued
9 in one or more series and may be in the form of coupon bonds or registered bonds
10 under s. 67.09. The bonds shall bear the dates, mature at the times, bear interest
11 at the rates, be in the denominations, have the rank or priority, be executed in the
12 manner, be payable in the medium of payment and at the places, and be subject to
13 the terms of redemption, with or without premium, as the resolution, trust
14 indenture, or other security instrument provides. Bonds of an authority are issued
15 for an essential public and governmental purpose and are public instrumentalities
16 and, together with interest and income, are exempt from taxes.

17 (b) The authority may sell the bonds at public or private sales at the price or
18 prices determined by the authority.

19 (c) If an officer whose signatures appear on any bonds or coupons ceases to be
20 an officer of the authority before the delivery of the bonds or coupons, the officer's
21 signature shall, nevertheless, be valid for all purposes as if the officer had remained
22 in office until delivery of the bonds or coupons.

23 **(9) COVENANTS.** An authority may do all of the following in connection with the
24 issuance of bonds:

25 (a) Covenant as to the use of any or all of its property, real or personal.

1 (b) Redeem the bonds, or covenant for the redemption of the bonds, and provide
2 the terms and conditions of the redemption.

3 (c) Covenant as to charge fees, rates, rents, and charges sufficient to meet
4 operating and maintenance expenses, renewals, and replacements of any
5 transportation system, principal and debt service on bonds creation and
6 maintenance of any reserves required by a bond resolution, trust indenture, or other
7 security instrument and to provide for any margins or coverages over and above debt
8 service on the bonds that the board of directors considers desirable for the
9 marketability of the bonds.

10 (d) Covenant as to the events of default on the bonds and the terms and
11 conditions upon which the bonds shall become or may be declared due before
12 maturity, as to the terms and conditions upon which this declaration and its
13 consequences may be waived, and as to the consequences of default and the remedies
14 of bondholders.

15 (e) Covenant as to the mortgage or pledge of, or the grant of a security interest
16 in, any real or personal property and all or any part of the revenues of the authority
17 to secure the payment of bonds, subject to any agreements with the bondholders.

18 (f) Covenant as to the custody, collection, securing, investment, and payment
19 of any revenues, assets, moneys, funds, or property with respect to which the
20 authority may have any rights or interest.

21 (g) Covenant as to the purposes to which the proceeds from the sale of any bonds
22 may be applied, and as to the pledge of such proceeds to secure the payment of the
23 bonds.

1 (h) Covenant as to limitations on the issuance of any additional bonds, the
2 terms upon which additional bonds may be issued and secured, and the refunding
3 of outstanding bonds.

4 (i) Covenant as to the rank or priority of any bonds with respect to any lien or
5 security.

6 (j) Covenant as to the procedure by which the terms of any contract with or for
7 the benefit of the holders of bonds may be amended or abrogated, the amount of
8 bonds, the holders of which must consent thereto, and the manner in which such
9 consent may be given.

10 (k) Covenant as to the custody and safekeeping of any of its properties or
11 investments, the insurance to be carried on the property or investments, and the use
12 and disposition of insurance proceeds.

13 (L) Covenant as to the vesting in one or more trustees, within or outside the
14 state, of those properties, rights, powers, and duties in trust as the authority
15 determines.

16 (m) Covenant as to the appointing of, and providing for the duties and
17 obligations of, one or more paying agent or other fiduciaries within or outside the
18 state.

19 (n) Make all other covenants and do any act that may be necessary or
20 convenient or desirable in order to secure its bonds or, in the absolute discretion of
21 the authority, tend to make the bonds more marketable.

22 (o) Execute all instruments necessary or convenient in the exercise of the
23 powers granted under this section or in the performance of covenants or duties,
24 which may contain such covenants and provisions as a purchaser of the bonds of the
25 authority may reasonably require.

1 **(10) REFUNDING BONDS.** An authority may issue refunding bonds for the
2 purpose of paying any of its bonds at or prior to maturity or upon acceleration or
3 redemption. An authority may issue refunding bonds at such time prior to the
4 maturity or redemption of the refunded bonds as the authority deems to be in the
5 public interest. The refunding bonds may be issued in sufficient amounts to pay or
6 provide the principal of the bonds being refunded, together with any redemption
7 premium on the bonds, any interest accrued or to accrue to the date of payment of
8 the bonds, the expenses of issue of the refunding bonds, the expenses of redeeming
9 the bonds being refunded, and such reserves for debt service or other capital or
10 current expenses from the proceeds of such refunding bonds as may be required by
11 the resolution, trust indenture, or other security instruments. To the extent
12 applicable, refunding bonds are subject to subs. (8) and (9).

13 **(11) BONDS ELIGIBLE FOR INVESTMENT.** (a) Any of the following may invest funds,
14 including capital in their control or belonging to them, in bonds of the authority:

- 15 1. Public officers and agencies of the state.
- 16 2. Local governmental units, as defined in s. 19.42 (7u).
- 17 3. Insurance companies.
- 18 4. Trust companies.
- 19 5. Banks.
- 20 6. Savings banks.
- 21 7. Savings and loan associations.
- 22 8. Investment companies.
- 23 9. Personal representatives.
- 24 10. Trustees.
- 25 11. Other fiduciaries not listed in this paragraph.

1 (b) The authority's bonds are securities that may be deposited with and
2 received by any officer or agency of the state or any local governmental unit, as
3 defined in s. 19.42 (7u), for any purpose for which the deposit of bonds or obligations
4 of the state or any local governmental unit is authorized by law.

5 (12) BUDGETS; RATES AND CHARGES; AUDIT. The board of directors of an authority
6 shall annually prepare a budget for the authority. Except as provided in sub. (15m),
7 rates and other charges received by an authority shall be used only for the general
8 expenses and capital expenditures of the authority, to pay interest, amortization,
9 and retirement charges on bonds, and for specific purposes of the authority and may
10 not be transferred to any political subdivision. The authority shall maintain an
11 accounting system in accordance with generally accepted accounting principles and
12 shall have its financial statements and debt covenants audited annually by an
13 independent certified public accountant.

14 (13) WITHDRAWAL FROM AUTHORITY. A participating political subdivision that
15 becomes a member of an authority under sub. (2) (c) 4. shall withdraw from the
16 authority if the county in which the municipality is located withdraws from the
17 authority under this subsection and a participating political subdivision that joined
18 an authority under sub. (2) (b) 3., (c) 3., or (e) 2. may withdraw from an authority if
19 all of the following conditions are met:

20 (a) The governing body of the political subdivision adopts a resolution
21 requesting withdrawal of the political subdivision from the authority and, if the
22 political subdivision joined the authority under sub. (2) (e) 2., the resolution is
23 ratified by the electors at a referendum held in the political subdivision.

24 (b) The political subdivision has paid, or made provision for the payment of, all
25 obligations of the political subdivision to the authority.

1 (c) If a participating political subdivision withdraws from an authority, the
2 authority shall provide the department of revenue with a certified copy of the
3 resolution that approves the withdrawal. The withdrawal is effective on the first day
4 of the calendar quarter that begins at least 120 days after the department receives
5 the certified copy of the resolution approving the withdrawal. If the political
6 subdivision joined the authority under sub. (2) (e) 2., the authority shall also provide
7 the department of revenue with a certification of the referendum results ratifying the
8 withdrawal resolution and the department shall use the date that it receives this
9 certification of referendum results for purposes of calculating the effective date of
10 withdrawal under this paragraph. If the authority in which the withdrawing
11 political subdivision continues to exist after the withdrawal, the authority shall
12 provide information describing the exact boundaries of its jurisdictional area, as
13 provided in sub. (4) (s) 2.

14 (14) DUTY TO PROVIDE TRANSIT SERVICE. An authority shall provide, or contract
15 for the provision of, transit service within the authority's jurisdictional area.

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

24 (17) OTHER STATUTES. This section does not limit the powers of political
25 subdivisions to enter into intergovernmental cooperation or contracts or to establish

1 separate legal entities under s. 66.0301 or 66.1021 or any other applicable law, or
2 otherwise to carry out their powers under applicable statutory provisions. Section
3 66.0803 (2) does not apply to an authority.

4 **SECTION 1488s.** 66.1103 (2) (k) 20. of the statutes is amended to read:

5 66.1103 (2) (k) 20. A shopping center, or an office building, convention or trade
6 center, hotel, motel or other nonresidential facility, which is located in or adjacent to
7 a blighted area as defined by s. 66.1105 (2) ~~(a)~~ (ae), 66.1331 (3) (a) or 66.1333 (2m)
8 (b) or in accordance with a redevelopment plan or urban renewal plan adopted under
9 s. 66.1331 (5) or 66.1333 (6). ✓

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

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

12 66.1105 (2) (ab) "Affordable housing" means housing that costs a household no
13 more than 30 percent of the household's gross monthly income.

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

15 66.1105 (2) (bq) "Household" means an individual and his or her spouse and all
16 minor dependents. ✓

17 **SECTION 1489.** 66.1105 (6) (ae) of the statutes is created to read:

18 66.1105 (6) (ae) With regard to each district for which the department of
19 revenue authorizes the allocation of a tax increment under par. (a), the department
20 shall charge the city that created the district an annual administrative fee of \$150
21 that the city shall pay to the department no later than May 15.

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

23 66.1105 (6) (c) Except for tax increments allocated under par. (d), (dm), (e), ~~or~~
24 (f), or (g) all tax increments received with respect to a tax incremental district shall,
25 upon receipt by the city treasurer, be deposited into a special fund for that district.

1 The city treasurer may deposit additional moneys into such fund pursuant to an
2 appropriation by the common council. No moneys may be paid out of such fund
3 except to pay project costs with respect to that district, to reimburse the city for such
4 payments, to pay project costs of a district under par. (d), (dm), (e), ~~or (f)~~, or (g) or to
5 satisfy claims of holders of bonds or notes issued with respect to such district. Subject
6 to par. (d), (dm), (e), ~~or (f)~~, or (g), moneys paid out of the fund to pay project costs with
7 respect to a district may be paid out before or after the district is terminated under
8 sub. (7). Subject to any agreement with bondholders, moneys in the fund may be
9 temporarily invested in the same manner as other city funds if any investment
10 earnings are applied to reduce project costs. After all project costs and all bonds and
11 notes with respect to the district have been paid or the payment thereof provided for,
12 subject to any agreement with bondholders, if there remain in the fund any moneys
13 that are not allocated under par. (d), (dm), (e), ~~or (f)~~, or (g), they shall be paid over to
14 the treasurer of each county, school district or other tax levying municipality or to
15 the general fund of the city in the amounts that belong to each respectively, having
16 due regard for that portion of the moneys, if any, that represents tax increments not
17 allocated to the city and that portion, if any, that represents voluntary deposits of the
18 city into the fund. ✓

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

20 66.1105 (6) (g) 1. After the date on which a tax incremental district created by
21 a city pays off the aggregate of all of its project costs, and notwithstanding the time
22 at which such a district would otherwise be required to terminate under sub. (7), a
23 city may extend the life of the district for one year if the city does all of the following:

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

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

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

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

17 **SECTION 1490.** 66.1106 (7) (am) of the statutes is created to read:

18 66.1106 (7) (am) With regard to each district for which the department
19 authorizes the allocation of a tax increment under par. (a), the department shall
20 charge the political subdivision that created the district an annual administrative
21 fee of \$150 that the political subdivision shall pay to the department no later than
22 May 15.

23 **SECTION 1491.** 66.1113 (1) (a) of the statutes is amended to read:

24 66.1113 (1) (a) "Infrastructure expenses" means the costs of purchasing,
25 constructing, or improving parking lots; access ways; transportation facilities,

1 including roads and bridges; sewer and water facilities; exposition center facilities
2 used primarily for conventions, expositions, trade shows, musical or dramatic
3 events, or other events involving educational, cultural, recreational, sporting, or
4 commercial activities; parks, boat ramps, beaches, and other recreational facilities;
5 fire fighting equipment; police vehicles; ambulances; and other equipment or
6 materials dedicated to public safety or public works.

7 **SECTION 1492.** 66.1305 (2) (a) 2. of the statutes is repealed and recreated to
8 read:

9 66.1305 (2) (a) 2. "Technology-based incubator" means a facility that provides
10 a new or expanding technically-oriented business with all of the following:

- 11 a. Office and laboratory space.
- 12 b. Shared clerical and other support service.
- 13 c. Managerial and technical assistance.

14 **SECTION 1493.** 66.1305 (2) (c) 3. of the statutes is repealed.

15 **SECTION 1494.** 66.1333 (2m) (d) 8. of the statutes is amended to read:

16 66.1333 (2m) (d) 8. Studying the feasibility of an initial design for a
17 technology-based incubator, and developing and operating a technology-based
18 incubator ~~and applying for a grant under s. 560.14 (3) in connection with a~~
19 ~~technology-based incubator.~~

20 **SECTION 1495.** 66.1333 (2m) (t) of the statutes is repealed and recreated to
21 read:

22 66.1333 (2m) (t) "Technology-based incubator" means a facility that provides
23 a new or expanding technically-oriented business with all of the following:

- 24 1. Office and laboratory space.
- 25 2. Shared clerical and other support service.

1 3. Managerial and technical assistance.

2 **SECTION 1496.** 67.01 (5) of the statutes is amended to read:

3 67.01 (5) "Municipality" means any of the following which is authorized to levy
4 a tax: a county, city, village, town, school district, board of park commissioners,
5 technical college district, metropolitan sewerage district created under ss. 200.01 to
6 200.15 or 200.21 to 200.65, town sanitary district under subch. IX of ch. 60, transit
7 authority created under s. 66.1039, public inland lake protection and rehabilitation
8 district established under s. 33.23, 33.235, or 33.24, and any other public body
9 empowered to borrow money and issue obligations to repay the money out of public
10 funds or revenues. "Municipality" does not include the state.

11 **SECTION 1497.** 67.01 (9) (intro.) of the statutes is amended to read:

12 67.01 (9) (intro.) This chapter is not applicable to appropriation bonds issued
13 by a county under s. 59.85 or by a 1st class city under s. 62.62 and, except ss. 67.08
14 (1), 67.09 and 67.10, is not applicable:

15 **SECTION 1498.** 67.05 (5) (b) of the statutes is amended to read:

16 67.05 (5) (b) No city or village may issue bonds for any purposes other than for
17 water systems, lighting works, gas works, bridges, street lighting, street
18 improvements, street improvement funding, hospitals, airports, harbor
19 improvements, river improvements, breakwaters and protection piers, sewerage,
20 garbage disposal, rubbish or refuse disposal, any combination of sewage, garbage or
21 refuse or rubbish disposal, parks and public grounds, swimming pools and band
22 shells, veterans housing projects, paying the municipality's portion of the cost of
23 abolishing grade crossings, for the construction of police facilities and combined fire
24 and police safety buildings, for the purchase of sites for engine houses, for fire
25 engines and other equipment of the fire department, for construction of engine

1 houses, and for pumps, water mains, reservoirs and all other reasonable facilities for
2 fire protection apparatus or equipment for fire protection, for parking lots or other
3 parking facilities, for school purposes, for libraries, for buildings for the housing of
4 machinery and equipment, for acquiring and developing sites for industry and
5 commerce as will expand the municipal tax base, for financing the cost of
6 low-interest mortgage loans under s. 62.237, for providing financial assistance to
7 blight elimination, slum clearance, community development, redevelopment and
8 urban renewal programs and projects under ss. 66.1105, 66.1301 to 66.1329 and
9 66.1331 to 66.1337, to issue appropriation bonds under s. 62.62 to pay unfunded prior
10 service liability with respect to an employee retirement system, or for University of
11 Wisconsin System college campuses, as defined in s. 36.05 (6m), until the proposition
12 for their issue for the special purpose has been submitted to the electors of the city
13 or village and adopted by a majority vote. Except as provided under sub. (15), if the
14 common council of a city or the village board of a village declares its purpose to raise
15 money by issuing bonds for any purpose other than those specified in this subsection,
16 it shall direct by resolution, which shall be recorded at length in the record of its
17 proceedings, the clerk to call a special election for the purpose of submitting the
18 question of bonding to the city or village electors. If a number of electors of a city or
19 village equal to at least 15% of the votes cast for governor at the last general election
20 in their city or village sign and file a petition conforming to the requirements of s. 8.40
21 with the city or village clerk requesting submission of the resolution, the city or
22 village may not issue bonds for financing the cost of low-interest mortgage loans
23 under s. 62.237 without calling a special election to submit the question of bonding
24 to the city or village electors for their approval.

25 **SECTION 1499.** 67.05 (6m) (a) of the statutes is amended to read:

1 67.05 (6m) (a) An initial resolution adopted by a technical college district board
2 for an issue of bonds in an amount of money not exceeding \$1,000,000 \$1,500,000 for
3 building remodeling or improvement need not be submitted to the electors of the
4 district for approval unless within 30 days after the initial resolution is adopted there
5 is filed with the technical college district secretary a petition conforming to the
6 requirements of s. 8.40 requesting a referendum thereon. Such a petition shall be
7 signed by electors from each county lying wholly or partially within the district. The
8 number of electors from each county shall equal at least 1.5% of the population of the
9 county as determined under s. 16.96 (2) (c). If a county lies in more than one district,
10 the technical college system board shall apportion the county's population as
11 determined under s. 16.96 (2) (c) to the districts involved and the petition shall be
12 signed by electors equal to the appropriate percentage of the apportioned population.
13 Any initial resolution adopted under sub. (1) in an amount of money not exceeding
14 \$1,000,000 \$1,500,000 at the discretion of the district board, may be submitted to the
15 electors without waiting for the filing of a petition. All initial resolutions adopted
16 under sub. (1) in an amount of money in excess of \$1,000,000 \$1,500,000 or more for
17 building remodeling or improvement shall be submitted to the electors of the district
18 for approval. If a referendum is duly petitioned or required under this subsection,
19 bonds may not be issued until the electors of the district have approved the issue.

20 **SECTION 1500.** 67.12 (12) (a) of the statutes is amended to read:

21 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
22 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
23 limited to paying any general and current municipal expense, and refunding any
24 municipal obligations, including interest on them. Each note, plus interest if any,
25 shall be repaid within 10 years after the original date of the note, except that notes

1 issued under this section for purposes of ss. 119.498, 145.245 (12m), 281.58, 281.59,
2 281.60, 281.61, and 292.72 issued to raise funds to pay a portion of the capital costs
3 of a metropolitan sewerage district, or issued by a 1st class city or a county having
4 a population of 500,000 or more, to pay unfunded prior service liability with respect
5 to an employee retirement system, shall be repaid within 20 years after the original
6 date of the note.

7 **SECTION 1501.** 67.12 (12) (e) 5. of the statutes is amended to read:

8 67.12 (12) (e) 5. Within 10 days of the adoption by a technical college district
9 board of a resolution under subd. 1. to issue a promissory note for a purpose under
10 s. 38.16 (2), the secretary of the district board shall publish a notice of such adoption
11 as a class 1 notice, under ch. 985. The notice need not set forth the full contents of
12 the resolution, but shall state the amount proposed to be borrowed, the method of
13 borrowing, the purpose thereof, that the resolution was adopted under this
14 subsection and the place where and the hours during which the resolution is
15 available for public inspection. If the amount proposed to be borrowed is for building
16 remodeling or improvement and does not exceed ~~\$1,000,000~~ \$1,500,000 or is for
17 movable equipment, the district board need not submit the resolution to the electors
18 for approval unless, within 30 days after the publication or posting, a petition
19 conforming to the requirements of s. 8.40 is filed with the secretary of the district
20 board requesting a referendum at a special election to be called for that purpose.
21 Such petition shall be signed by electors from each county lying wholly or partially
22 within the district. The number of electors from each county shall equal at least 1.5%
23 of the population of the county as determined under s. 16.96 (2) (c). If a county lies
24 in more than one district, the technical college system board shall apportion the
25 county's population as determined under s. 16.96 (2) (c) to the districts involved and

1 the petition shall be signed by electors equal to the appropriate percentage of the
2 apportioned population. In lieu of a special election, the district board may specify
3 that the referendum shall be held at the next succeeding spring primary or election
4 or September primary or general election. Any resolution to borrow amounts of
5 money in excess of ~~\$1,000,000~~ \$1,500,000 for building remodeling or improvement
6 shall be submitted to the electors of the district for approval. If a referendum is held
7 or required under this subdivision, no promissory note may be issued until the
8 issuance is approved by a majority of the district electors voting at such referendum.
9 The referendum shall be noticed, called and conducted under s. 67.05 (6a) insofar as
10 applicable, except that the notice of special election and ballot need not embody a
11 copy of the resolution and the question which shall appear on the ballot shall be
12 "Shall (name of district) be authorized to borrow the sum of \$.... for (state purpose)
13 by issuing its general obligation promissory note (or notes) under section 67.12 (12)
14 of the Wisconsin Statutes?".

15 **SECTION 1501g.** 69.01 (1r) of the statutes is created to read:

16 69.01 (1r) "Certificate of termination of domestic partnership" means a
17 certificate issued by a county clerk under s. 770.12 (3).

18 **SECTION 1501h.** 69.01 (6r) of the statutes is created to read:

19 69.01 (6r) "Declaration of domestic partnership" means a declaration issued
20 by a county clerk under 770.07 (2).

21 **SECTION 1501i.** 69.01 (19) of the statutes is amended to read:

22 69.01 (19) "Registrant" means the subject of a certificate or declaration which
23 a local registrar has accepted for filing in the system of vital statistics.

24 **SECTION 1501j.** 69.01 (26) (a) of the statutes is amended to read:

1 69.01 (26) (a) Certificates of birth, death, and divorce or annulment, and
2 termination of domestic partnership, marriage documents, and declarations of
3 domestic partnership.

4 **SECTION 1501k.** 69.01 (27) of the statutes is amended to read:

5 69.01 (27) "Vital statistics" means the data derived from certificates of birth,
6 death, divorce or annulment, and termination of domestic partnership, marriage
7 documents, declarations of domestic partnership, fetal death reports or related
8 reports.

9 **SECTION 1501L.** 69.03 (5) of the statutes is amended to read:

10 69.03 (5) Under this subchapter, accept for registration, assign a date of
11 acceptance, and index and preserve original certificates of birth and death, original
12 marriage documents and, original divorce reports, original declarations of domestic
13 partnership, and original certificates of termination of domestic partnership.
14 Indexes prepared for public use under s. 69.20 (3) (e) shall consist of the registrant's
15 full name, date of the event, county of occurrence, county of residence, and, at the
16 discretion of the state registrar, state file number. Notwithstanding s. 69.24 (1) (e),
17 the state registrar may transfer the paper original of a vital record to optical disc or
18 electronic format in accordance with s. 16.61 (5) or to microfilm reproduction in
19 accordance with s. 16.61 (6) and destroy the paper original of any vital record that
20 is so converted. For the purposes of this subchapter, the electronic format version
21 or microfilm reproduction version of the paper original of a vital record that has been
22 transferred under this subsection shall serve as the original vital record.

23 **SECTION 1501m.** 69.03 (8) of the statutes is amended to read:

24 69.03 (8) Prescribe, furnish and distribute forms required under this
25 subchapter and ~~ch.~~ chs. 765 and 770 and prescribe any other means for transmission

1 of data necessary to accomplish complete and accurate reporting and registration.
2 When reasonable and possible the state registrar shall base the prescribed forms on
3 the standard forms recommended by the federal agency responsible for
4 administering the national system of vital statistics.

5 **SECTION 1501n.** 69.20 (2) (a) (intro.) of the statutes is amended to read:

6 69.20 (2) (a) (intro.) Except as provided under sub. (3), information in the part
7 of a certificate of birth ~~or~~, divorce or annulment, or termination of domestic
8 partnership, a marriage document, or a declaration of domestic partnership that is
9 designated on the form as being collected for statistical or medical and statistical use
10 only and information in the part of a death certificate that is designated on the form
11 as being collected as statistical-use-only information under s. 69.18 (1m) (c) may not
12 be disclosed to any person except the following:

13 **SECTION 1502.** 69.22 (1) (a) of the statutes, as affected by 2007 Wisconsin Act
14 20, Section 1918h, is amended to read:

15 69.22 (1) (a) Except as provided under par. (c), ~~\$7~~ \$20 for issuing one certified
16 copy of a vital record and \$3 for any additional certified copy of the same vital record
17 issued at the same time.

18 **SECTION 1503.** 69.22 (1) (b) of the statutes, as affected by 2007 Wisconsin Act
19 20, Section 1918j, is amended to read:

20 69.22 (1) (b) Except as provided under par. (c), \$20 for issuing an uncertified
21 copy of a vital record issued under s. 69.21 (2) (a) or (b), ~~or \$7~~ for verifying information
22 about the event submitted by a requester without issuance of a copy, ~~\$7~~, and \$3 for
23 any additional copy of the same vital record issued at the same time.

24 **SECTION 1505c.** 69.22 (1) (c) of the statutes, as affected by 2007 Wisconsin Act
25 20, Section 1918L, is amended to read:

1 69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth
2 certificate or a certified copy of a birth certificate, ~~\$7 of which shall be forwarded to~~
3 ~~the secretary of administration as provided in sub. (1m) and credited to the~~
4 ~~appropriations under s. 20.433 (1) (g) and (h);~~ and \$3 for issuing any additional
5 certified or uncertified copy of the same birth certificate issued at the same time.

6 **SECTION 1506.** 69.22 (1) (d) of the statutes, as affected by 2007 Wisconsin Act
7 20, Section 1918n, is amended to read:

8 69.22 (1) (d) In addition to other fees under this subchapter, \$10 \$20 for
9 expedited service in issuing a vital record.

10 **SECTION 1507.** 69.22 (1m) of the statutes, as affected by 2007 Wisconsin Act 20,
11 is amended to read:

12 69.22 (1m) The state registrar and any local registrar acting under this
13 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
14 is charged that is issued during a calendar quarter, forward to the secretary of
15 administration for deposit in the ~~appropriations~~ appropriation accounts under s.
16 20.433 (1) (g) and (h) ~~the amounts specified in sub. (1) (c)~~ \$7 by the 15th day of the
17 first month following the end of the calendar quarter.

18 **SECTION 1509.** 69.22 (1q) of the statutes is created to read:

19 69.22 (1q) The state registrar and any local registrar acting under this
20 subchapter shall forward to the secretary of administration for deposit in the
21 appropriation account under s. 20.435 (1) (gm) all of the following:

22 (a) For any certified copy of a vital record for which a fee of \$20 under sub. (1)
23 (a) is charged, \$13.

24 (b) For any uncertified copy of a vital record for which a fee of \$20 under sub.
25 (1) (b) is charged, \$13.

1 (c) For any copy of a birth certificate for which a fee of \$20 under sub. (1) (c) is
2 charged, \$8.

3 (d) For expedited service in issuing a vital record, \$10.

4 **SECTION 1510.** 69.22 (5) (b) 2. of the statutes is amended to read:

5 69.22 (5) (b) 2. The filing of a birth certificate under s. 69.14 (2) (b) 5. The fee
6 under this subdivision includes the search for the birth certificate and the first copy
7 of the certificate except that the state registrar shall add to the \$20 fee, ~~the \$5 fee~~
8 ~~required under sub. (1) (c).~~

9 **SECTION 1510g.** 69.24 (1) (f) of the statutes is amended to read:

10 69.24 (1) (f) Willfully and knowingly obtains, possesses, uses, sells, furnishes
11 or attempts to obtain, possess, use, sell or furnish to any person for any purpose of
12 deception, any vital record or certified copy of a vital record which is counterfeited,
13 altered or amended or false in part or in whole or which is related to the birth, death,
14 marriage ~~or~~, divorce, domestic partnership, or termination of a domestic partnership
15 of another person, whether living or dead.

16 **SECTION 1510h.** 69.24 (2) (a) of the statutes is amended to read:

17 69.24 (2) (a) Willfully and knowingly commits any of the actions prohibited
18 under sub. (1) in relation to a marriage document ~~or~~, divorce report, declaration of
19 domestic partnership, or certificate of termination of domestic partnership.

20 **SECTION 1515m.** 70.11 (intro.) of the statutes is amended to read:

21 **70.11 Property exempted from taxation.** (intro.) The property described
22 in this section is exempted from general property taxes if the property is exempt
23 under sub. (1), (2), (18), (21), (27) or (30); if it was exempt for the previous year and
24 its use, occupancy or ownership did not change in a way that makes it taxable; if the
25 property was taxable for the previous year, the use, occupancy or ownership of the

1 property changed in a way that makes it exempt and its owner, on or before March 1,
2 files with the assessor of the taxation district where the property is located a form
3 that the department of revenue prescribes or if the property did not exist in the
4 previous year and its owner, on or before March 1, files with the assessor of the
5 taxation district where the property is located a form that the department of revenue
6 prescribes. ~~Leasing~~ Except as provided in subs. (3m) (c), (4) (b), (4a) (f), and (4d),
7 leasing a part of the property described in this section does not render it taxable if
8 the lessor uses all of the leasehold income for maintenance of the leased property or
9 construction debt retirement of the leased property, or both, and, except for
10 residential housing, if the lessee would be exempt from taxation under this chapter
11 if it owned the property. Any lessor who claims that leased property is exempt from
12 taxation under this chapter shall, upon request by the tax assessor, provide records
13 relating to the lessor's use of the income from the leased property. Property exempted
14 from general property taxes is:

15 **SECTION 1516.** 70.11 (2) of the statutes is amended to read:

16 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
17 Property owned by any county, city, village, town, school district, technical college
18 district, public inland lake protection and rehabilitation district, metropolitan
19 sewerage district, municipal water district created under s. 198.22, joint local water
20 authority created under s. 66.0823, transit authority created under s. 59.58 (7),
21 66.1038, or 66.1039, long-term care district under s. 46.2895 or town sanitary
22 district; lands belonging to cities of any other state used for public parks; land
23 tax-deeded to any county or city before January 2; but any residence located upon
24 property owned by the county for park purposes that is rented out by the county for
25 a nonpark purpose shall not be exempt from taxation. Except as to land acquired

1 under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after
2 August 17, 1961, to any such governmental unit or for its benefit while the grantor
3 or others for his or her benefit are permitted to occupy the land or part thereof in
4 consideration for the conveyance. Leasing the property exempt under this
5 subsection, regardless of the lessee and the use of the leasehold income, does not
6 render that property taxable.

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

8 **70.11 (3m) STUDENT HOUSING FACILITIES.** (a) All real and personal property of
9 a housing facility for which all of the following applies:

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

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

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

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

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

21 1. Maintenance of the leased property.

22 2. Construction debt retirement of the leased property.

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

1 **SECTION 1516d.** 70.11 (4) of the statutes is renumbered 70.11 (4) (a) and
2 amended to read:

3 70.11 (4) (a) Property owned and used exclusively by educational institutions
4 offering regular courses 6 months in the year; or by churches or religious, educational
5 or benevolent associations, or by a nonprofit entity that is operated as a facility that
6 is licensed, certified, or registered under ch. 50, including benevolent nursing homes
7 ~~and retirement homes for the aged~~ but not including an organization that is
8 organized under s. 185.981 or ch. 611, 613 or 614 and that offers a health
9 maintenance organization as defined in s. 609.01 (2) or a limited service health
10 organization as defined in s. 609.01 (3) or an organization that is issued a certificate
11 of authority under ch. 618 and that offers a health maintenance organization or a
12 limited service health organization and not including property owned by any
13 nonstock, nonprofit corporation which services guaranteed student loans for others
14 or on its own account, and also including property owned and used for housing for
15 pastors and their ordained assistants, members of religious orders and communities,
16 and ordained teachers, whether or not contiguous to and a part of other property
17 owned and used by such associations or churches, and also including property
18 described under par. (b); or by women's clubs; or by domestic, incorporated historical
19 societies; or by domestic, incorporated, free public library associations; or by
20 fraternal societies operating under the lodge system (except university, college and
21 high school fraternities and sororities), but not exceeding 10 acres of land necessary
22 for location and convenience of buildings while such property is not used for profit.
23 Property owned by churches or religious associations necessary for location and
24 convenience of buildings, used for educational purposes and not for profit, shall not
25 be subject to the 10-acre limitation but shall be subject to a 30-acre limitation.

1 Property that is exempt from taxation under this subsection and is leased remains
2 exempt from taxation only if, in addition to the requirements specified in the
3 introductory phrase of this section, the lessee does not discriminate on the basis of
4 race.

5 **SECTION 1516e.** 70.11 (4) (b) of the statutes is created to read:

6 70.11 (4) (b) 1. Leasing a part of property described in par. (a) that is owned and
7 operated by a nonprofit organization as a facility that is licensed, certified, or
8 registered under ch. 50, as residential housing, does not render the property taxable,
9 regardless of how the lessor uses the leasehold income.

10 2. Leasing a part of property described in par. (a) that is occupied by one or more
11 individuals with permanent disabilities for whom evidence is available that
12 demonstrates that such individuals meet the medical definition of permanent
13 disability used to determine eligibility for programs administered by the federal
14 social security administration, as residential housing, does not render the property
15 taxable, regardless of how the lessor uses the leasehold income.

16 **SECTION 1516f.** 70.11 (4a) of the statutes is created to read:

17 70.11 (4a) BENEVOLENT LOW-INCOME HOUSING. (a) Property owned by a
18 nonprofit entity that is a benevolent association and used as low-income housing,
19 including all common areas of a low-income housing project. Property used for a
20 low-income housing project, including other low-income housing projects under
21 common control with such project, and exempt under this subsection may not exceed
22 30 acres necessary for the location and convenience of buildings or 10 contiguous
23 acres in any one municipality.

24 (b) For purposes of this subsection, "low-income housing" means any housing
25 project described in sub. (4b) or any residential unit within a low-income housing

1 project that is occupied by a low-income or very low-income person or is vacant and
2 is only available to such persons.

3 (c) For purposes of this subsection, "low-income housing project" means a
4 residential housing project for which all of the following apply:

5 1. At least 75 percent of the residential units are occupied by low-income or
6 very low-income persons or are vacant and available only to low-income or very
7 low-income persons.

8 2. At least one of the following applies:

9 a. At least 20 percent of the residential units are rented to persons who are very
10 low-income persons or are vacant and are only available to such persons.

11 b. At least 40 percent of the residential units are rented to persons whose
12 income does not exceed 120 percent of the very low-income limit or are vacant and
13 only available to such persons.

14 (d) For purposes of this subsection, low-income persons and very low-income
15 persons shall be determined in accordance with the income limits published by the
16 federal department of housing and urban development for low-income and very
17 low-income families under the National Housing Act of 1937.

18 (e) For purposes of this subsection, all properties included within the same
19 federal department of housing and urban development contract or within the same
20 federal department of agriculture, rural development, contract are considered to be
21 one low-income housing project.

22 (f) Leasing property that is exempt from taxation under this subsection or sub.
23 (4b) as low-income housing does not render it taxable, regardless of how the
24 leasehold income is used.

1 (g) 1. Annually, no later than March 1, each person who owns a low-income
2 housing project shall file with the assessor of the taxation district in which the project
3 is located a statement that specifies which units were occupied on January 1 of that
4 year by persons whose income satisfied the income limit requirements under par. (b),
5 as certified by the property owner to the appropriate federal or state agency, and a
6 copy of the federal department of housing and urban development contract or federal
7 department of agriculture, rural development, contract, if applicable.

8 2. The format and distribution of statements under this paragraph shall be
9 governed by s. 70.09 (3).

10 3. If the statement required under this paragraph is not received on or before
11 March 1, the taxation district assessor shall send the property owner a notice, by
12 certified mail to the owner's last-known address of record, stating that failure to file
13 a statement is subject to the penalties under subd. 5.

14 4. In addition to the statement under subd. 1., the taxation district assessor
15 may require that a property owner submit other information to prove that the
16 person's property qualifies as low-income housing that is exempt from taxation
17 under this subsection.

18 5. A person who fails to file a statement within 30 days after notification under
19 subd. 3. shall forfeit \$10 for each succeeding day on which the form is not received
20 by the taxation district assessor, but not more than \$500.

21 **SECTION 1516g.** 70.11 (4b) of the statutes is created to read:

22 **70.11 (4b) HOUSING PROJECTS FINANCED BY HOUSING AND ECONOMIC**
23 **DEVELOPMENT AUTHORITY.** All property of a housing project that satisfies all of the
24 following:

1 (a) It is owned by a corporation, organization, or association described in
2 section 501 (c) (3) of the Internal Revenue Code that is exempt from taxation under
3 section 501 (a) of the Internal Revenue Code.

4 (b) It is financed by the Housing and Economic Development Authority under
5 s. 234.03 (13).

6 (c) The Housing and Economic Development Authority holds a first-lien
7 mortgage security interest on it.

8 (d) It is in existence on January 1, 2008.

9 **SECTION 1516h.** 70.11 (4d) of the statutes is created to read:

10 70.11 (4d) BENEVOLENT RETIREMENT HOMES FOR THE AGED. Property that is
11 owned by a nonprofit entity that is a benevolent association and used as a retirement
12 home for the aged, but not exceeding 30 acres of land necessary for the location and
13 convenience of buildings, while such property is not used for profit, if the fair market
14 value of the individual dwelling unit, as determined by the assessor for the taxation
15 district in which the property is located, is less than 130 percent of the average
16 equalized value under s. 70.57 of improved parcels of residential property located in
17 the county in which the retirement home for the aged is located in the previous year,
18 as determined by the assessor of the taxation district in which the property is located
19 based on the sum of the average per parcel equalized value of residential land and
20 the average per parcel equalized value of residential improvements, as determined
21 by the department of revenue. For purposes of determining the fair market value
22 of an individual dwelling unit under this subsection, the value of any common area
23 is excluded. The common area of a retirement home for the aged is exempt from
24 general property taxes if 50 percent or more of the home's individual dwelling units
25 are exempt from general property taxes under this subsection. If less than 50 percent

1 of the home's individual dwelling units are exempt from general property taxes
2 under this subsection, the common area of the retirement home for the aged is subject
3 to general property taxes. Leasing a part of property used as a retirement home for
4 the aged, as described in this subsection, does not render it taxable, regardless of how
5 the leasehold income is used.

6 **SECTION 1518.** 70.11 (41s) of the statutes is created to read:

7 70.11 (41s) WISCONSIN QUALITY HOME CARE AUTHORITY. All property owned by
8 the Wisconsin Quality Home Care Authority, provided that use of the property is
9 primarily related to the purposes of the authority.

10 **SECTION 1520d.** 70.32 (1a) of the statutes is created to read:

11 70.32 (1a) In determining the value of a leased property under sub. (1), the
12 assessor, if applying the income approach, shall consider the effects of the actual rent
13 and provisions of all leases affecting the property.

14 **SECTION 1526.** 71.01 (6) (n) of the statutes is repealed.

15 **SECTION 1527.** 71.01 (6) (o) of the statutes is amended to read:

16 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
17 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
18 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
19 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
21 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
23 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
24 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
25 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,

1 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
2 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
3 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
4 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7,
5 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
6 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
7 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
8 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.
9 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
10 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
11 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
12 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
13 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
14 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
15 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
16 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
17 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
18 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
19 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
20 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
21 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
22 P.L. 108-218, 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
23 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
24 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
25 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.

1 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
2 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
3 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code applies
4 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
5 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 1999, and
7 before January 1, 2003, except that changes to the Internal Revenue Code made by
8 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
9 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
10 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,
11 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
12 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
13 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
14 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
15 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
16 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
17 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
18 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
19 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and
20 changes that indirectly affect the provisions applicable to this subchapter made by
21 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
22 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
23 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,
24 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
25 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.

1 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
2 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
3 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
4 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
5 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
6 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
7 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, apply for
8 Wisconsin purposes at the same time as for federal purposes.

9 **SECTION 1528.** 71.01 (6) (p) of the statutes is amended to read:

10 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before
11 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear
12 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
13 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
14 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
15 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
17 431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by
18 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
19 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
20 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
21 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
22 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,
23 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
24 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
25 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.

1 109-135, ~~and~~ P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.
2 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
3 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
4 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
5 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
6 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
7 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
9 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
10 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
11 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
12 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
13 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
14 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
15 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,
16 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
17 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
18 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
19 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
20 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
21 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, ~~and~~ P.L. 109-280, excluding
22 sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code
23 applies for Wisconsin purposes at the same time as for federal purposes.
24 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,
25 do not apply to this paragraph with respect to taxable years beginning after

1 December 31, 2002, and before January 1, 2004, except that changes to the Internal
2 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
3 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding
4 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
5 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
6 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
7 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
8 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding
9 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
10 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
11 109-280, and P.L. 110-458, and changes that indirectly affect the provisions
12 applicable to this subchapter made by P.L. 108-27, excluding sections 106, 201, and
13 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
14 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
15 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
16 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
17 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
18 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
19 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
20 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
21 811 and 844 of P.L. 109-280, and P.L. 110-458, apply for Wisconsin purposes at the
22 same time as for federal purposes.

23 **SECTION 1529.** 71.01 (6) (q) of the statutes is amended to read:

24 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before
25 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear

1 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
2 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
3 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
4 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
6 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
7 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and
8 as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
9 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
10 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
11 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
12 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding
13 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
14 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
15 109-227, ~~and~~ P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.
16 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
17 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
18 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
19 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
20 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
21 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
22 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
23 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
24 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
25 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.

1 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
2 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
3 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
4 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,
5 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
6 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
7 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding
8 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
9 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
10 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
11 (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding
12 sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code
13 applies for Wisconsin purposes at the same time as for federal purposes.
14 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
15 do not apply to this paragraph with respect to taxable years beginning after
16 December 31, 2003, and before January 1, 2005, except that changes to the Internal
17 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
18 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
19 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
20 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
21 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
22 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
23 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
24 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
25 109-280, and P.L. 110-458, and changes that indirectly affect the provisions