

1           **SECTION 2290.** 119.23 (7) (e) 1. of the statutes is amended to read:

2           119.23 (7) (e) 1. Annually In the 2009-10 school year, each private school  
3 participating in the program under this section shall administer a nationally normed  
4 standardized test in reading, mathematics, and science to pupils attending the  
5 school under the program in the 4th, 8th, and 10th grades. Beginning in the 2010-11  
6 school year and annually thereafter, each private school participating in the program  
7 under this section shall administer the examinations required under s. 118.30 (1s)  
8 to pupils attending the school under the program. The private school may administer  
9 additional standardized tests to such pupils. Beginning in 2006 and annually  
10 thereafter until 2011, the private school shall provide the scores of all standardized  
11 tests and examinations that it administers under this subdivision to the School  
12 Choice Demonstration Project.

13           **SECTION 2290j.** 119.23 (9) of the statutes is renumbered 119.23 (9) (a) and  
14 amended to read:

15           119.23 (9) (a) If any accrediting agency specified under sub. (2) (a) 7. a. or b.  
16 determines during the accrediting process that a private school does not meet all of  
17 the requirements under s. 118.165 (1), or if the Institute for the Transformation of  
18 Learning at Marquette University determines during the preaccreditation process  
19 that a private school does not meet all of the requirements under s. 118.165 (1), it  
20 shall report that failure to the department.

21           **SECTION 2290k.** 119.23 (9) (b) of the statutes is created to read:

22           119.23 (9) (b) An accrediting agency specified under sub. (2) (a) 7. a. and b. shall  
23 review and report to the department on a private school's compliance with sub. (7)  
24 (b) 4. and 6. The accrediting agency may determine compliance by examining an  
25 appropriate sample of pupil records.

1           **SECTION 2291.** 119.23 (10) (a) 2. of the statutes is amended to read:

2           119.23 (10) (a) 2. Failed to provide the notice or pay the fee required under sub.  
3 (2) (a) 3., or provide the information required under sub. (7) (am) or (d), by the date  
4 or within the period specified.

5           **SECTION 2291d.** 119.23 (10) (a) 3. of the statutes is amended to read:

6           119.23 (10) (a) 3. Failed to refund to the state any overpayment made under  
7 sub. (4) (b) or (bg) or (4m) by the date specified by department rule.

8           **SECTION 2292.** 119.23 (10) (a) 5. of the statutes is created to read:

9           119.23 (10) (a) 5. Failed to provide the information required under sub. (6m).

10          **SECTION 2293.** 119.23 (10) (a) 6. of the statutes is created to read:

11          119.23 (10) (a) 6. Failed to comply with the requirements under sub. (7) (b) or  
12 (c).

13          **SECTION 2294.** 119.23 (10) (a) 7. of the statutes is created to read:

14          119.23 (10) (a) 7. Violated sub. (7) (b) 4., 5., or 6.

15          **SECTION 2295g.** 119.23 (10) (d) of the statutes is amended to read:

16          119.23 (10) (d) The Except as provided in par. (e), the state superintendent may  
17 withhold payment from a parent or guardian under subs. (4) and (4m) if the private  
18 school attended by the child of the parent or guardian violates this section.

19          **SECTION 2295h.** 119.23 (10) (e) of the statutes is created to read:

20          119.23 (10) (e) 1. Notwithstanding subs. (4) and (4m), and except as provided  
21 in subd. 2., if the state superintendent issues an order under par. (a) or (b) barring  
22 the private school from participating in the program under this section in the school  
23 year in which the order is issued, the department shall pay to the parent or guardian  
24 of a pupil who attended the private school in that school year, from the appropriation  
25 under s. 20.255 (2) (fu), an amount determined as follows, which payment shall be



1 sent to the private school to be restrictively endorsed by the parent or guardian of the  
2 pupil for the use of the private school:

3 a. Divide the number of instructional hours provided to the pupil in that school  
4 year before the order was issued under par. (a) or (b) by the number of instructional  
5 hours scheduled for the grade the pupil was attending in that school year.

6 b. Multiply the quotient under subd. 1. a. by the amount under sub. (4) (b) or  
7 (bg).

8 c. Subtract from the product under subd. 1. b. any amount already paid to the  
9 parent or guardian under subs. (4) and (4m) for that pupil in that school year.

10 2. This paragraph does not apply to a private school barred from participating  
11 in the program under this section under par. (a) or (b) as a result of committing an  
12 act of fraud.

13 3. A private school who receives a payment under this paragraph shall use the  
14 payment received in the following order:

15 a. If the private school owes money to the state, the private school shall  
16 reimburse the state.

17 b. The private school shall use any portion of the payment remaining after  
18 satisfying the requirement under subd. 3. a. to pay the salaries of teachers employed  
19 by the school.

20 **SECTION 2295m.** 119.46 (1) of the statutes is amended to read:

21 119.46 (1) As part of the budget transmitted annually to the common council  
22 under s. 119.16 (8) (b), the board shall report the amount of money required for the  
23 ensuing school year to operate all public schools in the city under this chapter, to  
24 repair and keep in order school buildings and equipment, to make material  
25 improvements to school property and to purchase necessary additions to school sites.

1 The amount included in the report for the purpose of supporting the Milwaukee  
2 Parental Choice Program under s. 119.23 shall be reduced by the amount of aid  
3 received by the board under s. 121.136 and by the amount specified in the notice  
4 received by the board under s. 121.137 (2). The common council shall levy and collect  
5 a tax upon all the property subject to taxation in the city, which shall be equal to the  
6 amount of money required by the board for the purposes set forth in this subsection,  
7 at the same time and in the same manner as other taxes are levied and collected.  
8 Such taxes shall be in addition to all other taxes which the city is authorized to levy.  
9 The taxes so levied and collected, any other funds provided by law and placed at the  
10 disposal of the city for the same purposes, and the moneys deposited in the school  
11 operations fund under s. 119.60 (1), shall constitute the school operations fund.

12 **SECTION 2296b.** 119.82 (1m) (c) of the statutes is amended to read:

13 119.82 (1m) (c) Has been or is being sanctioned under s. 49.26 (1) (h) ~~or is~~  
14 ~~subject to the monthly attendance requirement under s. DWD 11.195 (4) (b) 2., Wis.~~  
15 ~~Adm. Code.~~

16 **SECTION 2297.** 120.12 (24) of the statutes is amended to read:

17 120.12 (24) HEALTH CARE BENEFITS. Prior to the selection of any group health  
18 care benefits provider for school district ~~professional~~ employees, as defined in s.  
19 111.70 (1) (ne), solicit sealed bids for the provision of such benefits.

20 **SECTION 2297m.** 120.12 (26) (title) of the statutes is repealed.

21 **SECTION 2297n.** 120.12 (26) of the statutes is renumbered 118.07 (4) (a) 1. and  
22 amended to read:

23 118.07 (4) (a) 1. Have Each school board and the governing body of each private  
24 school shall have in effect a school safety plan for each public or private school in the

1 school district within 3 years of the effective date of this paragraph .... [LRB inserts  
2 date].

3 **SECTION 2297q.** 120.13 (2) (g) of the statutes, as affected by 2009 Wisconsin Act  
4 14, is amended to read:

5 120.13 (2) (g) Every self-insured plan under par. (b) shall comply with ss.  
6 49.493 (3) (d), 631.89, 631.90, 631.93 (2), 632.746 (10) (a) 2. and (b) 2., 632.747 (3),  
7 632.85, 632.853, 632.855, 632.87 (4), (5), and (6), 632.885, 632.895 (9) to ~~(16)~~ (17),  
8 632.896, and 767.513 (4).

9 **SECTION 2297t.** 121.004 (5) of the statutes is amended to read:

10 121.004 (5) MEMBERSHIP. "Membership" for any school district is the sum of  
11 pupils enrolled as reported under s. 121.05 (1) or (2), as appropriate, and the summer  
12 average daily membership equivalent for classes approved under s. 121.14.

13 **SECTION 2298g.** 121.02 (1) (a) 2. of the statutes is amended to read:

14 121.02 (1) (a) 2. Subject to s. 118.40 (8) (b) 2., ensure that all instructional staff  
15 of charter schools located in the school district hold a license or permit to teach issued  
16 by the department. For purposes of this subdivision, a virtual charter school is  
17 located in the school district specified in s. 118.40 (8) (a) and a charter school  
18 established under s. 118.40 (3) (c) 1. c. is located in the school district specified in s.  
19 118.40 (3) (c) 1. c. The state superintendent shall promulgate rules defining  
20 "instructional staff" for purposes of this subdivision.

21 **SECTION 2298i.** 121.02 (1) (r) of the statutes is amended to read:

22 121.02 (1) (r) Except as provided in s. 118.40 (2r) (d) 2., annually administer  
23 a standardized reading test developed by the department to all pupils enrolled in the  
24 school district in grade 3, including pupils enrolled in charter schools located in the  
25 school district, except that if a charter school is established under s. 118.40 (3) (c) 1.

1 c., the school board specified in s. 118.40 (3) (c) 1. c. shall administer the test to pupils  
2 enrolled in the charter school regardless of the location of the charter school.

3 **SECTION 2298k.** 121.05 (2) of the statutes is created to read:

4 121.05 (2) Notwithstanding sub. (1), the school district clerk of the school  
5 district operating under ch. 119 shall include, as part of the annual report under s.  
6 119.44 (2), the number of pupils enrolled on the 3rd Friday of September, the 2nd  
7 Friday of January, or the first Friday of May, whichever is highest, including the  
8 pupils specified in sub. (1) (a), and the information described in sub. (1) (b) to (d).

9 **SECTION 2298m.** 121.05 (3) of the statutes is amended to read:

10 121.05 (3) If a school district is unable to hold school on ~~either~~ any of the 2 dates  
11 specified in sub. (1) (a) or (2), the state superintendent shall designate alternative  
12 membership counting dates.

13 **SECTION 2298s.** 121.05 (4) of the statutes is amended to read:

14 121.05 (4) The school board of a school district in which a foster or group home  
15 that is not exempt under s. 70.11 is located may submit a report to the state  
16 superintendent. If the school board submits a report, it shall submit it by June 30.  
17 The report shall indicate, on a full-time equivalent basis, the number of pupils  
18 residing in such foster or group homes who were provided educational services by the  
19 school district during the current school year but were not included in the September  
20 ~~or~~, January, or May membership count under sub. (1) (a) or (2). The state  
21 superintendent shall adjust the school district's membership based on the report.  
22 The state superintendent shall make proportional adjustments to the memberships  
23 of the school districts in which the pupil was previously enrolled during that school  
24 year. The state superintendent shall obtain from such school districts the

1 information necessary to make such adjustments. The state superintendent shall  
2 promulgate rules to implement and administer this subsection.

3 **SECTION 2299g.** 121.07 (6) (e) 1. of the statutes is amended to read:

4 121.07 (6) (e) 1. For a school district created by a consolidation under s. 117.08  
5 or 117.09, in the school year in which the consolidation takes effect and in each of the  
6 subsequent 4 school years, the amounts under pars. (b) and (d) shall be multiplied  
7 by ~~1.1~~ 1.15 and rounded to the next lowest dollar.

8 **SECTION 2299r.** 121.07 (7) (e) 1. of the statutes is amended to read:

9 121.07 (7) (e) 1. For a school district created by a consolidation under s. 117.08  
10 or 117.09, in the school year in which the consolidation takes effect and in each of the  
11 subsequent 4 school years, the amounts under pars. (a) to (bm) shall be multiplied  
12 by ~~1.1~~ 1.15 and rounded to the next lower dollar.

13 **SECTION 2300m.** 121.08 (4) (a) 1. of the statutes is amended to read:

14 121.08 (4) (a) 1. Add In the 2009-10 and 2010-11 school year, add the amounts  
15 paid under s. 118.40 (2r) in the current school year, and in the 2011-12 school year  
16 and each school year thereafter, add the amounts paid under s. 118.40 (2r) in the  
17 2010-11 school year.

18 **SECTION 2301g.** 121.08 (4) (b) of the statutes is renumbered 121.08 (4) (b)  
19 (intro.) and amended to read:

20 121.08 (4) (b) (intro.) The amount of state aid that the school district operating  
21 under ch. 119 is eligible to be paid from the appropriation under s. 20.255 (2) (ac) shall  
22 also be reduced by ~~45%~~ of the amount calculated as follows:

23 1. Multiply the amounts paid under s. 119.23 (4) and (4m) in the current  
24 2009-10 school year by 41.6 percent, and multiply the amounts paid under s. 119.23

1 (4) and (4m) in the 2010-11 school year and in each school year thereafter by 38.4  
2 percent.

3 **SECTION 2301j.** 121.08 (4) (b) 2. and 3. of the statutes are created to read:

4 121.08 (4) (b) 2. Multiply the amounts paid under s. 119.23 (4) and (4m) in the  
5 2009-10 school year by 3.4 percent, and multiply the amounts paid under s. 119.23  
6 (4) and (4m) in the 2010-11 school year and in each school year thereafter by 6.6  
7 percent.

8 3. Add the amounts determined under subds. 1. and 2.

9 **SECTION 2301p.** 121.136 (1) of the statutes is repealed and recreated to read:

10 121.136 (1) In this section, "membership" means the membership used by the  
11 department to calculate state aid to the school district under s. 121.08 in the first  
12 school year of a fiscal biennium.

13 **SECTION 2301q.** 121.136 (2) (b) (intro.) of the statutes is amended to read:

14 121.136 (2) (b) (intro.) ~~Except as provided in par. (c), the~~ The amount paid to  
15 each eligible school district in the 2009-10 school year and annually thereafter shall  
16 be determined as follows:

17 **SECTION 2301r.** 121.136 (2) (b) 1. of the statutes is amended to read:

18 121.136 (2) (b) 1. Divide the amount appropriated under s. 20.255 (2) (bb) by  
19 the total number of pupils enrolled membership in all eligible school districts.

20 **SECTION 2301s.** 121.136 (2) (b) 2. of the statutes is repealed.

21 **SECTION 2301t.** 121.136 (2) (b) 3. of the statutes is repealed.

22 **SECTION 2301u.** 121.136 (2) (b) 4. of the statutes is amended to read:

23 121.136 (2) (b) 4. Multiply the ~~amount determined~~ result under subd. ~~3.~~ 1. by  
24 the school district's enrollment on the 3rd Friday of September in the current school  
25 year membership.



1           **SECTION 2301v.** 121.136 (2) (c) of the statutes is repealed.

2           **SECTION 2301x.** 121.137 of the statutes is created to read:

3           **121.137 First class city school levy aid. (1)** In this section:

4           (a) "Board" has the meaning given in s. 119.02 (1).

5           (b) "City" has the meaning given in s. 119.02 (2).

6           **(2)** Annually, the department shall calculate the amount of the state aid  
7 reduction under s. 121.08 (4) (b) 2. in the current school year and shall notify the  
8 board, in writing, of the result.

9           **(3)** From the appropriation under s. 20.255 (2) (ac), annually the department  
10 shall pay the amount calculated under sub. (2) to the city in installments according  
11 to the schedule used by the board for the distribution of state aid under s. 121.15 (1)  
12 or (1g). The city shall pay an amount equal to the amount received under this  
13 subsection to the board.

14           **SECTION 2302p.** 121.55 (3) of the statutes is renumbered 121.55 (3) (a) and  
15 amended to read:

16           121.55 **(3)** (a) If the estimated cost of transporting a pupil under s. 121.54 (2)  
17 (b) 1. is more than 1.5 times the school district's average cost per pupil for bus  
18 transportation in the previous year, exclusive of transportation for kindergarten  
19 pupils during the noon hour and for pupils with disabilities, the school board may  
20 fulfill its obligation to transport a pupil under s. 121.54 (2) (b) 1. by offering to  
21 contract with the parent or guardian of the pupil. The Except as provided in pars.  
22 (b) and (c), the contract shall provide for an annual payment for each pupil of not less  
23 than \$5 times the distance in miles between the pupil's residence and the private  
24 school he or she attends, or the school district's average cost per pupil for bus  
25 transportation in the previous year exclusive of transportation for kindergarten

1 pupils during the noon hour and for pupils with disabilities, whichever is greater, but  
2 the,

3 (c) The payment under this subsection shall not exceed the actual cost nor may  
4 the aids paid under s. 121.58 (2) (a) for the pupil exceed the cost thereof. A school  
5 board which intends to offer a contract under ~~this subsection~~ par. (a) shall notify the  
6 parent or guardian of the private school pupil of its intention at least 30 days before  
7 the commencement of the school term of the public school district.

8 **SECTION 2302t.** 121.55 (3) (b) of the statutes is created to read:

9 121.55 (3) (b) Except as provided in par. (c), if 2 or more pupils reside in the  
10 same household and attend the same private school, the contract under par. (a) may,  
11 at the discretion of the school board of the school district operating under ch. 119,  
12 provide for a total annual payment for all such pupils of not less than \$5 times the  
13 distance in miles between the pupils' residence and the private school they attend,  
14 or the school district's average cost per pupil for bus transportation in the previous  
15 year exclusive of transportation for kindergarten pupils during the noon hour and  
16 for pupils with disabilities, whichever is greater.

17 **SECTION 2303.** 121.555 (2) (a) of the statutes is amended to read:

18 121.555 (2) (a) *Insurance.* If the vehicle is owned or leased by a school or a  
19 school bus contractor, or is a vehicle authorized under sub. (1) (b), it shall comply with  
20 s. 121.53. If the vehicle is transporting 9 or less persons in addition to the operator  
21 and is not owned or leased by a school or by a school bus contractor, it shall be insured  
22 by a policy providing property damage coverage with a limit of not less than \$10,000  
23 and bodily injury liability coverage with limits of not less than \$25,000 for each  
24 person, and, subject to the limit for each person, a total limit of not less than \$50,000

1 ~~for each accident, as of the policy's effective date, equal to or greater than the~~  
2 ~~minimum liability limits, as defined in s. 344.01 (2) (am).~~

3 **SECTION 2306.** 121.79 (1) (d) (intro.) of the statutes is amended to read:

4 121.79 (1) (d) (intro.) For pupils in foster homes, ~~treatment foster homes,~~ or  
5 group homes, if the foster home, ~~treatment foster home,~~ or group home is located  
6 outside the school district in which the pupil's parent or guardian resides and either  
7 of the following applies:

8 **SECTION 2307.** 121.79 (1) (d) 2. of the statutes is amended to read:

9 121.79 (1) (d) 2. The foster, ~~treatment foster~~ or group home is exempted under  
10 s. 70.11.

11 **SECTION 2308.** 121.79 (1) (d) 3. of the statutes is amended to read:

12 121.79 (1) (d) 3. The pupil is a child with a disability, as defined in s. 115.76 (5),  
13 and at least 4% of the pupils enrolled in the school district reside in foster homes,  
14 ~~treatment foster homes,~~ or group homes that are not exempt under s. 70.11.  
15 Notwithstanding s. 121.83 (1) (d), the annual tuition rate for pupils under this  
16 subdivision is the special annual tuition rate only, as described in s. 121.83 (1) (c).

17 **SECTION 2308m.** 121.83 (1) (a) 2. of the statutes is amended to read:

18 121.83 (1) (a) 2. If the agency of service counts the pupil under s. 121.05 (1) (a)  
19 or (2), state general aid shall be subtracted.

20 **SECTION 2309.** 121.90 (2) (intro.) of the statutes is renumbered 121.90 (2) (am)  
21 (intro.) and amended to read:

22 121.90 (2) (am) (intro.) "State aid" means ~~aid~~ all of the following:

23 1. Aid under ss. 118.51 (16) (e), 121.08, 121.09, 121.105, and 121.136 and subch.  
24 VI, as calculated for the current school year on October 15 under s. 121.15 (4) and  
25 including adjustments made under s. 121.15 (4), ~~and amounts.~~

1            2. Amounts under s. 79.095 (4) for the current school year, ~~except that “state~~  
2 ~~aid” excludes all of the following:~~

3            **SECTION 2310.** 121.90 (2) (a) to (c) of the statutes are renumbered 121.90 (2)  
4 (bm) 1. to 3.

5            **SECTION 2311.** 121.90 (2) (am) 3. of the statutes is created to read:

6            121.90 (2) (am) 3. All federal moneys received from allocations from the state  
7 fiscal stabilization fund that are distributed to school districts as general  
8 equalization aid.

9            **SECTION 2311d.** 121.90 (2) (am) 4. of the statutes is created to read:

10           121.90 (2) (am) 4. For the school district operating under ch. 119, the amount  
11 received under s. 121.137 (3), as specified in the notice received under s. 121.137 (2).

12           **SECTION 2312.** 121.90 (2) (bm) (intro.) of the statutes is created to read:

13           121.90 (2) (bm) (intro.) “State aid” excludes all of the following:

14           **SECTION 2312d.** 121.905 (1) of the statutes is amended to read:

15           121.905 (1) In this section, “revenue ceiling” means ~~\$8,700 in the 2007-08~~  
16 ~~school year and \$9,000 in the 2009-10 school year and in the 2010-11 school year and~~  
17 \$9,800 in any subsequent school year.

18           **SECTION 2313b.** 121.905 (3) (c) 3g. and 3r. of the statutes are created to read:

19           121.905 (3) (c) 3g. For the limit for the 2009-10 or 2010-11 school year, add  
20 \$200 to the result under par. (b).

21           3r. For the limit for the 2011-12 school year, add \$275 to the result under par.  
22 (b).

23           **SECTION 2313c.** 121.905 (3) (c) 4. of the statutes is amended to read:

1           121.905 (3) (c) 4. For the limit for the ~~1998-99~~ 2012-13 school year or for any  
2 school year thereafter, add the result under s. 121.91 (2m) ~~(d)~~ (h) 2. to the result  
3 under par. (b).

4           **SECTION 2313d.** 121.91 (2m) (e) (intro.) of the statutes is amended to read:

5           121.91 (2m) (e) (intro.) Except as provided in subs. (3), (4), and (8), no school  
6 district may increase its revenues for the ~~1999-2000~~ school year or for any 2008-09  
7 school year ~~thereafter~~ to an amount that exceeds the amount calculated as follows:

8           **SECTION 2313h.** 121.91 (2m) (f) of the statutes is created to read:

9           121.91 (2m) (f) Except as provided in subs. (3), (4), and (8), no school district  
10 may increase its revenues for the 2009-10 school year or for the 2010-11 school year  
11 to an amount that exceeds the amount calculated as follows:

12           1. Divide the sum of the amount of state aid received in the previous school year  
13 and property taxes levied for the previous school year, excluding property taxes  
14 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
15 (c), by the average of the number of pupils enrolled in the 3 previous school years.

16           2. Add \$200 to the result under subd. 1.

17           3. Multiply the result under subd. 2. by the average of the number of pupils  
18 enrolled in the current and the 2 preceding school years.

19           **SECTION 2313p.** 121.91 (2m) (g) of the statutes is created to read:

20           121.91 (2m) (g) Except as provided in subs. (3), (4), and (8), no school district  
21 may increase its revenues for the 2011-12 school year to an amount that exceeds the  
22 amount calculated as follows:

23           1. Divide the sum of the amount of state aid received in the previous school year  
24 and property taxes levied for the previous school year, excluding property taxes

1 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
2 (c), by the average of the number of pupils enrolled in the 3 previous school years.

3 2. Add \$275 to the result under subd. 1.

4 3. Multiply the result under subd. 2. by the average of the number of pupils  
5 enrolled in the current and the 2 preceding school years.

6 **SECTION 2313t.** 121.91 (2m) (h) of the statutes is created to read:

7 121.91 (2m) (h) Except as provided in subs. (3), (4), and (8), no school district  
8 may increase its revenues for the 2012-13 school year or for any school year  
9 thereafter to an amount that exceeds the amount calculated as follows:

10 1. Divide the sum of the amount of state aid received in the previous school year  
11 and property taxes levied for the previous school year, excluding property taxes  
12 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
13 (c), by the average of the number of pupils enrolled in the 3 previous school years.

14 2. Multiply the amount of the revenue increase per pupil allowed under this  
15 subsection for the previous school year by the sum of 1.0 plus the allowable rate of  
16 increase under s. 73.0305 expressed as a decimal.

17 3. Add the result under subd. 1. to the result under subd. 2.

18 4. Multiply the result under subd. 3. by the average of the number of pupils  
19 enrolled in the current and the 2 preceding school years.

20 **SECTION 2315b.** 121.91 (2m) (r) 1. (intro.) of the statutes is amended to read:

21 121.91 (2m) (r) 1. (intro.) Notwithstanding pars. (c), ~~(d)~~ and ~~(e)~~ to (h), if a school  
22 district is created under s. 117.105, its revenue limit under this section for the school  
23 year beginning with the effective date of the reorganization shall be determined as  
24 follows except as provided under subs. (3) and (4):

25 **SECTION 2315d.** 121.91 (2m) (r) 1. b. of the statutes is amended to read:

1           121.91 (2m) (r) 1. b. Add an amount equal to the amount of revenue increase  
2 per pupil allowed under this subsection for the previous school year multiplied by the  
3 sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal  
4 to the result under subd. 1. a., except that in calculating the limit for the 2009-10  
5 or 2010-11 school year, add \$200 to the result under subd. 1. a., and in calculating  
6 the limit for the 2011-12 school year, add \$275 to the result under subd. 1. a.

7           **SECTION 2315e.** 121.91 (2m) (r) 2. (intro.) of the statutes is amended to read:

8           121.91 (2m) (r) 2. (intro.) If a school district is created under s. 117.105, the  
9 following adjustments to the calculations under pars. (c), ~~(d)~~ and ~~(e)~~ to (h) apply for  
10 the 2 school years beginning on the July 1 following the effective date of the  
11 reorganization:

12           **SECTION 2315h.** 121.91 (2m) (s) 1. (intro.) of the statutes is amended to read:

13           121.91 (2m) (s) 1. (intro.) Notwithstanding ~~par. (e)~~ pars. (e) to (h), if territory  
14 is detached from a school district to create a new school district under s. 117.105, the  
15 revenue limit under this section of the school district from which territory is detached  
16 for the school year beginning with the effective date of the reorganization shall be  
17 determined as follows except as provided in subs. (3) and (4):

18           **SECTION 2315j.** 121.91 (2m) (s) 1. b. of the statutes is amended to read:

19           121.91 (2m) (s) 1. b. Add an amount equal to the amount of revenue increase  
20 per pupil allowed under this subsection for the previous school year multiplied by the  
21 sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal  
22 to the result under subd. 1. a., except that in calculating the limit for the 2009-10  
23 or 2010-11 school year, add \$200 to the result under subd. 1. a., and in calculating  
24 the limit for the 2011-12 school year, add \$275 to the result under subd. 1. a.

25           **SECTION 2315L.** 121.91 (2m) (s) 2. (intro.) of the statutes is amended to read:

1           121.91 **(2m)** (s) 2. (intro.) If territory is detached from a school district to create  
2 a new school district under s. 117.105, the following adjustments to the calculations  
3 under ~~par. (e)~~ pars. (e) to (h) apply to the school district from which territory is  
4 detached for the 2 school years beginning on the July 1 following the effective date  
5 of the reorganization:

6           **SECTION 2315m.** 121.91 (2m) (t) of the statutes is created to read:

7           121.91 **(2m)** (t) 1. If 2 or more school districts are consolidated under s. 117.08  
8 or 117.09, the consolidated school district's revenue limit shall be determined as  
9 provided under par. (e) except as follows:

10           a. For the school year beginning with the effective date of the consolidation, the  
11 state aid received in the previous school year by the consolidated school district is the  
12 sum of the state aid amounts received in the previous school year by all of the affected  
13 school districts.

14           b. For the school year beginning with the effective date of the consolidation, the  
15 property taxes levied for the previous school year for the consolidated school district  
16 is the sum of the property taxes levied for the previous school year by all of the  
17 affected school districts.

18           c. For the school year beginning with the effective date of the consolidation and  
19 the 2 succeeding school years, the number of pupils enrolled in the consolidated  
20 school district in any school year previous to the effective date of the consolidation  
21 is the sum of the number of pupils enrolled in all of the affected school districts in that  
22 school year.

23           2. If 2 or more school districts are consolidated under s. 117.08 or 117.09, and  
24 an excess revenue has been approved under sub. (3) for one or more of the affected  
25 school districts for school years beginning on or after the effective date of the



1 consolidation, the approval for those school years expires on the effective date of the  
2 consolidation.

3 **SECTION 2315o.** 121.91 (4) (f) 1. of the statutes is amended to read:

4 121.91 (4) (f) 1. Except as provided in subd. 1m., for the 2007-08 school year  
5 or any school year thereafter, if the average of the number of pupils enrolled in the  
6 current and the 2 preceding school years is less than the average of the number of  
7 pupils enrolled in the 3 previous school years, the limit otherwise applicable under  
8 sub. (2m) (e) is increased by the additional amount that would have been calculated  
9 had there been no decline in average enrollment.

10 **SECTION 2315r.** 121.91 (4) (f) 1m. b. of the statutes is amended to read:

11 121.91 (4) (f) 1m. b. For the school year beginning on the first July 1 following  
12 the effective date of the school district reorganization, if the number of pupils  
13 enrolled in that school year is less than the number of pupils enrolled in the previous  
14 school year, the limit otherwise applicable under sub. (2m) (e) is increased by the  
15 additional amount that would have been calculated had there been no decline in  
16 enrollment.

17 **SECTION 2315v.** 121.91 (4) (f) 1m. c. of the statutes is amended to read:

18 121.91 (4) (f) 1m. c. For the school year beginning on the 2nd July 1 following  
19 the effective date of the school district reorganization, if the average of the number  
20 of pupils enrolled in that school year and the previous school year is less than the  
21 average of the number of pupils enrolled in the 2 previous school years, the limit  
22 otherwise applicable under sub. (2m) (e) is increased by the additional amount that  
23 would have been calculated had there been no decline in average enrollment.

24 **SECTION 2315y.** 121.91 (4) (f) 2. of the statutes is amended to read:

1           121.91 (4) (f) 2. Any additional revenue received by a school district as a result  
2 of subds. 1. and 1m. shall not be included in the base for determining the school  
3 district's limit under sub. (2m) (e) for the following school year.

4           **SECTION 2315z.** 121.91 (4) (L) of the statutes is created to read:

5           121.91 (4) (L) 1. In this paragraph, "local law enforcement agency" means a  
6 governmental unit of one or more persons employed full time by a city, town, village,  
7 or county in this state for the purpose of preventing and detecting crime and  
8 enforcing state laws or local ordinances, employees of which unit are authorized to  
9 make arrests for crimes while acting within the scope of their authority.

10           2. The limit otherwise applicable to a school district under sub. (2m) in any  
11 school year is increased by an amount equal to \$100 times the number of pupils  
12 enrolled in the school district or \$40,000, whichever is greater, if the school board  
13 adopts a resolution to do so, the school board and a local law enforcement agency  
14 jointly develop a school safety plan that specifies the purposes of the additional  
15 revenue, the school safety plan is consistent with the school safety plan required  
16 under s. 118.07 (4), and the school board submits the school safety plan to the  
17 department.

18           3. A school district may use the excess revenue under this paragraph to  
19 purchase school safety equipment, fund the compensation costs of security officers,  
20 or for school safety expenditures consistent with the school safety plan required  
21 under s. 118.07 (4). Any additional revenue received by a school district under this  
22 paragraph shall not be included in the base for determining the school district's limit  
23 under sub. (2m) for the following school year.

24           **SECTION 2316.** 121.91 (4) (m) of the statutes is created to read:

1           121.91 (4) (m) 1. If a school board adopts a resolution to do so, the limit  
2 otherwise applicable to the school district under sub. (2m) in any school year is  
3 increased by the amount spent by the school district in the 2nd previous school year  
4 to pay the salary and fringe benefit costs of school nurses employed by the school  
5 board and school nurses providing nursing services in the school district under a  
6 contract with the school board.

7           2. Any additional revenue received by a school district under this paragraph  
8 shall not be included in the base for determining the school district's limit under sub.  
9 (2m) for the following school year.

10           **SECTION 2317.** 121.91 (4) (n) of the statutes is created to read:

11           121.91 (4) (n) 1. If the school board adopts a resolution to do so, the limit  
12 otherwise applicable to the school district under sub. (2m) in any school year is  
13 increased by the portion, specified in subd. 2., of the amount determined as follows,  
14 if a positive number:

15           a. Determine the average amount spent by the school district on transportation  
16 per pupil in the 2nd previous school year.

17           b. Determine the statewide average amount spent on transportation per pupil  
18 in the 2nd previous school year.

19           c. Subtract the result in subd. 1. b. from the result in subd. 1. a. and multiply  
20 the difference by the school district membership in the 2nd previous school year.

21           2. b. In the 2011-12 school year, 50 percent of the amount determined in subd.  
22 1. c.

23           c. In the 2012-13 school year or any subsequent year, 100 percent of the amount  
24 determined in subd. 1. c.

1           3. Any additional revenue received by a school district under this paragraph  
2 shall not be included in the base for determining the school district's limit under sub.  
3 (2m) for the following school year.

4           **SECTION 2317m.** 121.91 (4) (o) of the statutes is created to read:

5           121.91 (4) (o) 1. If a school board adopts a resolution to do so, the limit otherwise  
6 applicable to a school district under sub. (2m) in any school year is increased by the  
7 amount spent by the school district in that school year on energy efficiency measures,  
8 and renewable energy products, that result in the avoidance of, or reduction in,  
9 energy costs. The department shall promulgate rules to implement this subdivision,  
10 including eligibility standards for school districts.

11           2. Any additional revenue received by a school district under this paragraph  
12 shall not be included in the base for determining the school district's limit under sub.  
13 (2m) for the following school year.

14           **SECTION 2318.** 121.91 (7) of the statutes is amended to read:

15           121.91 (7) Except as provided in sub. (4) (f) 2. and (L) to (o) and (8), if an excess  
16 revenue is approved under sub. (3) for a recurring purpose or allowed under sub. (4),  
17 the excess revenue shall be included in the base for determining the limit for the next  
18 school year for purposes of this section. If an excess revenue is approved under sub.  
19 (3) for a nonrecurring purpose, the excess revenue shall not be included in the base  
20 for determining the limit for the next school year for purposes of this section.

21           **SECTION 2318b.** 121.91 (8) of the statutes is amended to read:

22           121.91 (8) If a school district's initial revenue limit for the current school year,  
23 as calculated under s. 121.905 or sub. (2m) ~~(e)~~, whichever is appropriate, before  
24 making any adjustments under sub. (3) or (4), is less than the amount determined  
25 by multiplying the amount under sub. (2m) ~~(e) 1.~~ (g) 1. or (h) 1. by the average of the

1 number of pupils enrolled in the 3 preceding school years, the school district's initial  
2 revenue limit for the current school year, before making any adjustments under sub.  
3 (3) or (4), is the amount determined by multiplying the amount under sub. (2m) ~~(e)~~  
4 ~~1. (g) 1. or (h) 1.~~ by the average of the number of pupils enrolled in the 3 preceding  
5 school years. Any additional revenue received by a school district as a result of this  
6 subsection shall not be included in the base for determining the school district's limit  
7 under sub. (2m) for the following school year.

8 **SECTION 2318e.** 125.26 (2w) of the statutes is created to read:

9 125.26 (2w) Notwithstanding ss. 125.04 (3) (a) 3. and (9) and 125.09 (1), in  
10 addition to the authorization specified in sub. (1), a Class "B" license issued under  
11 this section to a caterer also authorizes the caterer to provide fermented malt  
12 beverages, including their retail sale, at the Heritage Hill state park during special  
13 events held at this park. Notwithstanding sub. (1), a caterer may provide fermented  
14 malt beverages under this subsection at any location at the Heritage Hill state park  
15 even though the Heritage Hill state park is not part of the caterer's licensed  
16 premises, as described under sub. (3) in the caterer's Class "B" license, and even if  
17 the Heritage Hill state park is not located within the municipality that issued the  
18 caterer's Class "B" license. A caterer that provides fermented malt beverages under  
19 this subsection is subject to s. 125.32 (2) as if the fermented malt beverages were  
20 provided on the caterer's Class "B" licensed premises. This subsection does not  
21 authorize the Heritage Hill state park to sell fermented malt beverages at retail or  
22 to procure or stock fermented malt beverages for purposes of retail sale. This  
23 subsection does not apply if, at any time, the Heritage Hill state park holds a Class  
24 "B" license."

25 **SECTION 2318em.** 125.27 (3) of the statutes is created to read:

1           125.27 (3) PERMITS FOR CERTAIN TRIBES. (a) In this subsection, "tribe" means a  
2           federally recognized American Indian tribe in this state having a reservation created  
3           pursuant to treaty with the United States encompassing not less than 60,000 acres  
4           nor more than 70,000 acres or any business entity that is wholly owned and operated  
5           by such a tribe.

6           (b) Upon application, the department shall issue a Class "B" permit to a tribe  
7           that holds a valid certificate issued under s. 73.03 (50) and that is qualified under  
8           s. 125.04 (5) and (6). The permit authorizes the retail sale of fermented malt  
9           beverages for consumption on or off the premises where sold.

10          (c) A tribe holding a permit under par. (a) may sell beverages containing less  
11          than 0.5% of alcohol by volume without obtaining a license under s. 66.0433 (1).

12          (d) Except as provided in this subsection, all sections of this chapter applying  
13          to Class "B" licenses apply to Class "B" permits issued under this subsection.

14          **SECTION 2318f.** 125.51 (3) (bw) of the statutes is created to read:

15          125.51 (3) (bw) Notwithstanding ss. 125.04 (3) (a) 3. and (9) and 125.09 (1), in  
16          addition to the authorization specified in par. (a) or (b) and in sub. (1) (a), a "Class  
17          B" license issued under sub. (1) to a caterer also authorizes the caterer to provide  
18          intoxicating liquor, including its retail sale, at the Heritage Hill state park during  
19          special events held at this park. Notwithstanding pars. (a) and (b) and sub. (1) (a),  
20          a caterer may provide intoxicating liquor under this paragraph at any location at the  
21          Heritage Hill state park even though the Heritage Hill state park is not part of the  
22          caterer's licensed premises, as described under par. (d) in the caterer's "Class B"  
23          license, and even if the Heritage Hill state park is not located within the municipality  
24          that issued the caterer's "Class B" license. A caterer that provides intoxicating liquor  
25          under this paragraph is subject to s. 125.68 (2) as if the intoxicating liquor were

1 provided on the caterer's "Class B" licensed premises. This paragraph does not  
2 authorize the Heritage Hill state park to sell intoxicating liquor at retail or to procure  
3 or stock intoxicating liquor for purposes of retail sale. This paragraph does not apply  
4 if, at any time, the Heritage Hill state park holds a "Class B" license.

5 **SECTION 2318fm.** 125.51 (3) (e) 2. of the statutes is amended to read:

6 125.51 (3) (e) 2. Each municipal governing body shall establish the fee, in an  
7 amount not less than \$10,000, for an initial issuance of a reserve "Class B" license,  
8 as defined in sub. (4) (a) 4., and, if the municipality contains a capital improvement  
9 area enumerated under sub. (4) (x) 2. a., for an initial issuance of a "Class B" license  
10 under sub. (4) (x) 3. and 4., except that the fee for an initial issuance of a reserve  
11 "Class B" license to a bona fide club or lodge situated and incorporated in the state  
12 for at least 6 years is the fee established under subd. 1. for such a club or lodge. The  
13 fee under this subdivision is in addition to any other fee required under this chapter.  
14 The annual fee for renewal of a reserve "Class B" license, as defined in sub. (4) (a)  
15 1., and a "Class B" license issued under sub. (4) (x) 3. or 4. is the fee established under  
16 subd. 1.

17 **SECTION 2318g.** 125.51 (4) (w) of the statutes is renumbered 125.51 (4) (w) 1.  
18 and amended to read.

19 125.51 (4) (w) 1. Notwithstanding pars. (am) to (d) and s. 125.185 (5), the  
20 village board of any village in the northern geographical half of Ozaukee County  
21 having a population of more than 4,000 may issue, to any applicant designated by  
22 the village board, one "Class B" license in addition to the number of licenses  
23 determined for the village's quota under pars. (b) to (d). No "Class B" license may be  
24 issued under this ~~paragraph~~ subdivision after August 1, 2008. If a "Class B" license  
25 issued under this ~~paragraph~~ subdivision is surrendered to the issuing village, not

1 renewed, or revoked, the village may not reissue the license, but a "Class B" license  
2 issued under this ~~paragraph~~ subdivision may be transferred in the same manner as  
3 other licenses as provided under s. 125.04 (12) (b) 4.

4 **"SECTION 2318h.** 125.51 (4) (w) 2. of the statutes is created to read:

5 125.51 (4) (w) 2. Notwithstanding pars. (am) to (d) and s. 125.185 (5), a city that  
6 is immediately adjacent to the southern border of the city of Milwaukee and that has  
7 an eastern boundary of Lake Michigan may issue 3 "Class B" licenses in addition to  
8 the number of licenses determined for the city's quota under pars. (b) to (d).

9 **SECTION 2318i.** 125.51 (4) (w) 3. of the statutes is created to read:

10 125.51 (4) (w) 3. Notwithstanding pars. (am) to (d) and s. 125.185 (5), a 4th class  
11 city located in Dane County having a population as shown in the 2000 federal  
12 decennial census of at least 8,000 but not more than 9,000 may issue one "Class B"  
13 license in addition to the number of licenses determined for the city's quota under  
14 pars. (b) to (d).

15 **SECTION 2318im.** 125.51 (4) (w) 4. of the statutes is created to read:

16 125.51 (4) (w) 4. Notwithstanding pars. (am) to (d) and s. 125.185 (5), a 3rd class  
17 city located in Dane County having a population as shown in the 2000 federal  
18 decennial census of at least 15,000 but not more than 16,000 may issue 2 "Class B"  
19 licenses in addition to the number of licenses determined for the city's quota under  
20 pars. (b) to (d).

21 **SECTION 2318ip.** 125.51 (5) (d) of the statutes is created to read:

22 125.51 (5) (d) PERMITS FOR CERTAIN TRIBES. 1. In this paragraph, "tribe" has the  
23 meaning given in s. 125.27 (3) (a).

24 2. Upon application, the department shall issue a "Class B" permit to a tribe  
25 that holds a valid certificate issued under s. 73.03 (50) and that is qualified under



1 s. 125.04 (5) and (6). The permit authorizes the retail sale of intoxicating liquor for  
2 consumption on the premises where sold by the glass and not in the original package  
3 or container. The permit also authorizes the sale of intoxicating liquor in the original  
4 package or container, in multiples not to exceed 4 liters at any one time, to be  
5 consumed off the premises where sold, except that wine is not subject to the 4-liter  
6 limitation.

7 3. Except as provided in this paragraph, all sections of this chapter applying  
8 to "Class B" licenses apply to "Class B" permits issued under this paragraph.

9 **SECTION 2318it.** 125.51 (4) (x) of the statutes is created to read:

10 125.51 (4) (x) 1. In this paragraph:

11 a. "Area base value" means the aggregate assessed value of all taxable property  
12 located within the geographic bounds of a capital improvement area on January 1  
13 of the year that is 5 years prior to the year in which such capital improvement area  
14 is enumerated under subd. 2.

15 b. "Capital improvement area" means a geographic area that is enumerated  
16 under subd. 2. as having an improvement increment exceeding \$50,000,000 in the  
17 year in which the area is enumerated and as being located within a municipality with  
18 insufficient reserve "Class B" licenses to issue a "Class B" license for each business  
19 or proposed business that would reasonably require one.

20 c. "Good faith," with respect to an applicant's attempt to purchase a "Class B"  
21 licensed business, includes an applicant making an offer to purchase the business  
22 for an amount exceeding \$25,000 in total value, without additional significant  
23 conditions placed on the purchase by either party, after having given notice to all  
24 current "Class B" license holders within the municipality where the business is  
25 located, by U.S. mail addressed to either the licensee's last-known address or to the

1 licensed premises, of the applicant's interest in purchasing a licensed business,  
2 except that an offer in an amount of \$25,000 or less may also be considered to be in  
3 a good faith for purposes of this subd. 1. c. depending on the fair market value of the  
4 business, the availability of other licensed businesses for purchase, and any  
5 conditions attached to the sale.

6 d. "Improvement increment" means the aggregate assessed value of all taxable  
7 property in a capital improvement area as of January 1 of any year minus the area  
8 base value.

9 e. "Qualified applicant" means an applicant that complies with all  
10 requirements under s. 125.04 (5) and (6) and any applicable ordinance, that certifies  
11 by affidavit that the applicant has made a good faith attempt to purchase the  
12 business of a person holding a "Class B" license within the municipality and have  
13 that license transferred to the applicant under s. 125.04 (12) (b) 4., and for whom the  
14 issuing municipality has determined that these requirements have been met.

15 2. The legislature hereby enumerates the following areas, with the geographic  
16 boundaries described in this subdivision, as capital improvement areas:

17 a. The geographic area composed of all land within the Tax Incremental  
18 District Number 3 within the city of Oconomowoc in Waukesha County that lies  
19 south of Valley Road and east of STH 67 or that lies south of I 94 and west of STH  
20 67.

21 3. Notwithstanding pars. (am) to (d) and s. 125.185 (5), upon application by a  
22 qualified applicant, the governing body of any municipality containing a capital  
23 improvement area enumerated under subd. 2. a. shall issue to the qualified applicant  
24 one "Class B" license in addition to the number of licenses determined for the

1 municipality's quota under pars. (b) to (d) and in addition to any license under par.  
2 (v).

3 4. Notwithstanding pars. (am) to (d) and s. 125.185 (5), after a qualified  
4 applicant has filed an application under subd. 3. and upon application by an initial  
5 qualified applicant under this subdivision, the governing body of any municipality  
6 containing a capital improvement area enumerated under subd. 2. a. shall determine  
7 the improvement increment within the capital improvement area for the calendar  
8 year in which the application under this subdivision is filed. If the improvement  
9 increment is at least \$10,000,000 above \$50,000,000, the governing body of the  
10 municipality shall issue to the initial qualified applicant a "Class B" license. For  
11 each \$10,000,000 of improvement increment above \$50,000,000, the governing body  
12 of the municipality is authorized to issue under this subdivision one "Class B" license  
13 and, upon each application by a qualified applicant subsequent to that of the initial  
14 qualified applicant, the governing body of the municipality shall issue a "Class B"  
15 license to the qualified applicant until all licenses authorized under this subdivision  
16 have been issued. If the governing body of any municipality receives an application  
17 by a qualified applicant in a calendar year subsequent to the calendar year in which  
18 it received the application of the initial qualified applicant, the governing body of the  
19 municipality shall redetermine the improvement increment for that year for the  
20 purpose of determining the number of "Class B" licenses authorized under this  
21 subdivision. The "Class B" licenses that a municipality is authorized to issue under  
22 this subdivision are in addition to the number of licenses determined for the  
23 municipality's quota under pars. (b) to (d), any license under par. (v), and the license  
24 under subd. 3.

1           5. Notwithstanding subs. 3. and 4., not more than 8 “Class B” licenses may  
2 be issued under this paragraph for premises within the same capital improvement  
3 area.

4           6. Notwithstanding subd. 7., any “Class B” license issued under this paragraph  
5 may be transferred as provided under s. 125.04 (12) (b) 4. Notwithstanding subs.  
6 5. and 7., if a “Class B” license issued under this paragraph is surrendered to the  
7 issuing municipality, revoked, or not renewed, the municipality may reissue the  
8 license to a qualified applicant for a premises located within the same capital  
9 improvement area for which the license was originally issued.

10          7. No “Class B” license may be issued under this paragraph after July 1, 2017.

11          **SECTION 2318j.** 125.52 (1) of the statutes is amended to read:

12           125.52 (1) AUTHORIZED ACTIVITIES. (a) The department shall issue  
13 manufacturers’ and rectifiers’ permits which authorize the manufacture or  
14 rectification, respectively, of intoxicating liquor on the premises covered by the  
15 permit. A person holding a manufacturer’s or rectifier’s permit may manufacture  
16 and bottle wine, pursuant to the terms of the permit, without procuring a winery  
17 permit.

18           (b) 1. A manufacturer’s or rectifier’s permit entitles the permittee to sell  
19 intoxicating liquor to wholesalers holding a permit under s. 125.54, to wineries  
20 holding a permit under s. 125.53, and to other manufacturers and rectifiers holding  
21 a permit under this section, from the premises described in the permit. ~~No~~ Except  
22 as provided in subd. 2., no sales may be made for consumption on the premises of the  
23 permittee.

1           (c) Possession of a permit under this section does not authorize the permittee  
2 to sell tax-free intoxicating liquor and wines brought into this state under s. 139.03  
3 (5).

4           **SECTION 2318k.** 125.52 (1) (b) 2. of the statutes is created to read:

5           125.52 (1) (b) 2. Notwithstanding s. 125.09 (1), a manufacturer's or rectifier's  
6 permit authorizes the retail sale of intoxicating liquor that is manufactured or  
7 rectified on the premises, for consumption on or off the premises. A manufacturer's  
8 or rectifier's permit also authorizes the provision of taste samples, free of charge and  
9 in an amount not exceeding a total of 1.5 fluid ounces to any one person, of  
10 intoxicating liquor that is manufactured or rectified on the premises, for  
11 consumption on the premises. The department may prescribe additional regulations  
12 for the sale of intoxicating liquor under this subdivision, if the additional regulations  
13 do not conflict with the requirements applicable to holders of "Class B" licenses.  
14 Notwithstanding any other provision of this chapter, the authorization under this  
15 subdivision applies with respect to a person who holds any permit under this section,  
16 a winery permit under s. 125.53, and either a "Class A" license or a "Class B" license  
17 issued under s. 125.51 (3) (am), all issued for the same premises or portions of the  
18 same premises.

19           **SECTION 2318L.** 125.68 (2) of the statutes is amended to read:

20           125.68 (2) OPERATORS' LICENSES; "CLASS A," "CLASS B" ~~OR,~~ "CLASS C," AND OTHER  
21 PREMISES. Except as provided under s. 125.07 (3) (a) 10., no premises operated under  
22 a "Class A" or "Class C" license or under a "Class B" license or permit may be open  
23 for business, and no person who holds a manufacturer's or rectifier's permit may  
24 allow the sale or provision of taste samples of intoxicating liquor on the  
25 manufacturing or rectifying premises as provided in s. 125.52 (1) (b) 2., unless there

1 is upon the premises either the licensee or permittee, the agent named in the license  
2 or permit if the licensee or permittee is a corporation or limited liability company, or  
3 some person who has an operator's license and who is responsible for the acts of all  
4 persons selling or serving any intoxicating liquor to customers. An operator's license  
5 issued in respect to a vessel under s. 125.51 (5) (c) is valid outside the municipality  
6 that issues it. For the purpose of this subsection, any person holding a manager's  
7 license issued under s. 125.18 or any member of the licensee's or permittee's  
8 immediate family who has attained the age of 18 shall be considered the holder of an  
9 operator's license. No person, including a member of the licensee's or permittee's  
10 immediate family, other than the licensee, permittee or agent may serve or sell  
11 alcohol beverages in any place operated under a "Class A" or "Class C" license or  
12 under a "Class B" license or permit unless he or she has an operator's license or is  
13 at least 18 years of age and is under the immediate supervision of the licensee,  
14 permittee or agent or a person holding an operator's license, who is on the premises  
15 at the time of the service.

16 **SECTION 2318p.** 125.69 (1) (a) of the statutes is amended to read:

17 125.69 (1) (a) No intoxicating liquor manufacturer, rectifier, winery,  
18 out-of-state shipper permittee, or wholesaler may hold any direct or indirect  
19 interest in any "Class A" license or establishment and no "Class A" licensee may hold  
20 any direct or indirect interest in a wholesale permit or establishment, except that a  
21 winery that has a permit under s. 125.53 may have an ownership interest in a "Class  
22 A" license and a person may hold a "Class A" license and both a winery permit under  
23 s. 125.53 and a manufacturer's or rectifier's permit under s. 125.52 and may make  
24 retail sales and provide taste samples as authorized under the "Class A" license and  
25 ss. 125.06 (13) and 125.52 (1) (b) 2.

1           **SECTION 2318t.** 125.69 (1) (b) 4. of the statutes is amended to read:

2           125.69 (1) (b) 4. A winery that has a permit under s. 125.53 may have an  
3 ownership interest in a "Class B" license issued under s. 125.51 (3) (am) and a person  
4 may hold a "Class B" license and both a winery permit under s. 125.53 and a  
5 manufacturer's or rectifier's permit under s. 125.52 and may make retail sales and  
6 provide taste samples as authorized under the "Class B" license and s. 125.52 (1) (b)  
7 2.

8           **SECTION 2318x.** 125.69 (1) (c) of the statutes is amended to read:

9           125.69 (1) (c) No manufacturer, rectifier, winery, or out-of-state shipper  
10 permittee, whether located within or without this state, may hold any direct or  
11 indirect interest in any wholesale permit or establishment. Except as provided in  
12 pars. (a) and (b) 4. and s. 125.53, no retail licensee may hold any direct or indirect  
13 interest in any manufacturer, rectifier, winery, or out-of-state shipper permittee.

14           **SECTION 2332.** 139.31 (1) (a) of the statutes is amended to read:

15           139.31 (1) (a) On cigarettes weighing not more than 3 pounds per thousand,  
16 ~~88.5~~ 126 mills on each cigarette.

17           **SECTION 2333.** 139.31 (1) (b) of the statutes is amended to read:

18           139.31 (1) (b) On cigarettes weighing more than 3 pounds per thousand, ~~177~~  
19 252 mills on each cigarette.

20           **SECTION 2338.** 139.323 (3) of the statutes is amended to read:

21           139.323 (3) The land on which the sale occurred was designated a reservation  
22 or trust land on or before January 1, 1983, or on a later date as determined by an  
23 agreement between the department and the tribal council.

24           **SECTION 2392.** 139.76 (1) of the statutes is amended to read:



*Extend strike*

1           139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale,  
2 possession with intent to sell or removal for consumption or sale or other disposition  
3 for any purpose of tobacco products by any person engaged as a distributor of them  
4 at the rate, for tobacco products, not including moist snuff, of 50 71 percent of the  
5 manufacturer's established list price to distributors without diminution by volume  
6 or other discounts on domestic products and, for moist snuff, at the rate of \$1.31 per  
7 ounce, and at a proportionate rate for any other quantity or fractional part thereof,  
8 of the moist snuff's net weight, as listed by the manufacturer 100 percent of the  
9 manufacturer's established list price to distributors without diminution by volume  
10 or other discounts on domestic products. The tax imposed under this subsection on  
11 cigars shall not exceed an amount equal to 50 cents for each cigar. On products  
12 imported from another country, not including moist snuff, the rate of tax is 50 71  
13 percent of the amount obtained by adding the manufacturer's list price to the federal  
14 tax, duties and transportation costs to the United States. On moist snuff imported  
15 from another country, the rate of the tax is 100 percent of the amount obtained by  
16 adding the manufacturer's list price to the federal tax, duties, and transportation  
17 costs to the United States. The tax attaches at the time the tobacco products are  
18 received by the distributor in this state. The tax shall be passed on to the ultimate  
19 consumer of the tobacco products. All tobacco products received in this state for sale  
20 or distribution within this state, except tobacco products actually sold as provided  
21 in sub. (2), shall be subject to such tax. ~~The weight-based tax imposed under this~~  
22 ~~subsection on moist snuff does apply to moist snuff that is the inventory of a~~  
23 ~~distributor on January 1, 2008, and for which the tax levied under this subsection,~~  
24 ~~2005, stats., has been paid.~~

25           **SECTION 2395.** 139.78 (1) of the statutes is amended to read:



1           139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco  
2 products in this state at the rate, for tobacco products, not including moist snuff, of  
3 ~~50~~ 71 percent of the cost of the tobacco products and, for moist snuff, at the rate of  
4 ~~\$1.31 per ounce, and at a proportionate rate for any other quantity or fractional part~~  
5 ~~thereof, of the moist snuff's net weight, as listed by the manufacturer~~ 100 percent  
6 of the manufacturer's established list price to distributors without diminution by  
7 volume or other discounts on domestic products. The tax imposed under this  
8 subsection on cigars shall not exceed an amount equal to 50 cents for each cigar. The  
9 tax does not apply if the tax imposed by s. 139.76 (1) on the tobacco products has been  
10 paid or if the tobacco products are exempt from the tobacco products tax under s.  
11 139.76 (2).

12           **SECTION 2401.** 139.803 (3) of the statutes is amended to read:

13           139.803 (3) The land on which the sale occurred was designated a reservation  
14 or trust land on or before January 1, 1983, or on a later date as determined by an  
15 agreement between the department and the tribal council.

16           **SECTION 2406.** 145.08 (1) (intro.) of the statutes is amended to read:

17           145.08 (1) (intro.) The department shall ~~fix, by rule, the amount of the~~ establish  
18 fees by rule for the examinations, licenses, and registrations specified in this section.  
19 ~~The fees specified in this section are not returnable and may not exceed the amounts~~  
20 ~~stated in this section as follows~~ established by the department shall as closely as  
21 possible equal the cost of providing the following services:

22           **SECTION 2407.** 145.08 (1) (a) of the statutes is amended to read:

23           145.08 (1) (a) ~~For~~ Administering a master plumber's examination, ~~\$50.~~ ~~For~~  
24 ~~each subsequent examination, \$30.~~

25           **SECTION 2408.** 145.08 (1) (b) of the statutes is amended to read:

1           145.08 (1) (b) ~~For Issuing a master plumber's license, \$500, and \$500 for each~~  
2 ~~renewal of the 4-year license if application is made prior to the date of expiration;~~  
3 ~~after that date an additional fee of \$20.~~

4           **SECTION 2409.** 145.08 (1) (c) of the statutes is amended to read:

5           145.08 (1) (c) ~~For Administering a journeyman plumber's examination, \$30.~~  
6 ~~For each subsequent examination, \$20.~~

7           **SECTION 2410.** 145.08 (1) (d) of the statutes is amended to read:

8           145.08 (1) (d) ~~For Issuing a journeyman plumber's license, \$180, and \$180 for~~  
9 ~~each renewal of the 4-year license if application is made prior to the date of~~  
10 ~~expiration; after that date an additional fee of \$10.~~

11          **SECTION 2411.** 145.08 (1) (e) of the statutes is amended to read:

12          145.08 (1) (e) ~~For Issuing a temporary permit pending examination and~~  
13 ~~issuance of a license for master plumber, \$400; for or journeyman \$150 and which~~  
14 ~~shall also cover the examination fee prescribed and the license fee for the 4-year~~  
15 ~~period in which issued plumber.~~

16          **SECTION 2412.** 145.08 (1) (f) of the statutes is amended to read:

17          145.08 (1) (f) ~~For Administering a master plumber's (restricted) examination,~~  
18 ~~\$50. For each subsequent examination, \$30.~~

19          **SECTION 2413.** 145.08 (1) (g) of the statutes is amended to read:

20          145.08 (1) (g) ~~For Issuing a master plumber's license (restricted), \$500, and~~  
21 ~~\$500 for each renewal of the 4-year license if application is made prior to the date~~  
22 ~~of expiration; after that date an additional fee of \$20.~~

23          **SECTION 2414.** 145.08 (1) (h) of the statutes is amended to read:

24          145.08 (1) (h) ~~For Administering a journeyman plumber's (restricted)~~  
25 ~~examination, \$30. For each subsequent examination, \$20.~~