



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-1215/P2  
MPG:jld/wlj/kjf:rs

J-note

Stays

DOA:.....Quinn, BB0428 - WEDC-WHEDA Consolidation

**FOR 2015-2017 BUDGET -- NOT READY FOR INTRODUCTION**

Final

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1 AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*  
**COMMERCE AND ECONOMIC DEVELOPMENT**

**HOUSING AND ECONOMIC DEVELOPMENT**

Under current law, WEDC is an authority, which is a public body corporate and politic, that has as its primary function the development, implementation, and administration of economic development programs in Wisconsin. Also under current law, WHEDA is an authority whose primary function is to establish and administer housing programs in Wisconsin, especially housing programs for persons and families of low and moderate income. Like WEDC, WHEDA is also tasked with developing, implementing, and administering economic development programs in the state.

This bill eliminates WEDC and WHEDA and merges their functions into a new authority to be known as the Forward Wisconsin Development Authority.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

2 SECTION 1. 1.12 (1) (b) of the statutes is amended to read:

1           1.12 (1) (b) "State agency" means an office, department, agency, institution of  
 2 higher education, the legislature, a legislative service agency, the courts, a judicial  
 3 branch agency, an association, society, or other body in state government that is  
 4 created or authorized to be created by the constitution or by law, for which  
 5 appropriations are made by law, excluding the ~~Wisconsin Economic Development~~  
 6 ~~Corporation~~ Forward Wisconsin Development Authority.

7           **SECTION 2.** 7.33 (1) (c) of the statutes is amended to read:

8           7.33 (1) (c) "State agency" has the meaning given under s. 20.001 (1) and  
 9 includes an authority created under subch. II of ch. 114 or ch. 231, 232, 233, 234, or  
 10 237.

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11           **SECTION 3.** 13.172 (1) of the statutes is amended to read:

12           13.172 (1) In this section, "agency" means an office, department, agency,  
 13 institution of higher education, association, society, or other body in state  
 14 government created or authorized to be created by the constitution or any law, that  
 15 is entitled to expend moneys appropriated by law, including the legislature and the  
 16 courts, and any authority created in subch. II of ch. 114 or in ch. 231, 233, 234, 238  
 17 235, or 279.

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18           **SECTION 4.** 13.48 (10) (b) 6. of the statutes is amended to read:

19           13.48 (10) (b) 6. Projects of the ~~Wisconsin Economic Development Corporation~~  
 20 Forward Wisconsin Development Authority.

21           **SECTION 5.** 13.48 (12) (b) 5. of the statutes is amended to read:

22           13.48 (12) (b) 5. A facility constructed by or for the ~~Wisconsin Economic~~  
 23 ~~Development Corporation~~ Forward Wisconsin Development Authority.

24           **SECTION 6.** 13.48 (13) (a) of the statutes is amended to read:

the university of wisconsin system Authority

1           13.48 (13) (a) Except as provided in par. (b) or (c), every building, structure or  
 2           facility that is constructed for the benefit of or use of the state, any state agency,  
 3           board, commission or department, the University of Wisconsin Hospitals and Clinics  
 4           Authority, the Fox River Navigational System Authority, the ~~Wisconsin Economic~~  
 5           ~~Development Corporation~~ Forward Wisconsin Development Authority, or any local  
 6           professional baseball park district created under subch. III of ch. 229 if the  
 7           construction is undertaken by the department of administration on behalf of the  
 8           district, shall be in compliance with all applicable state laws, rules, codes and  
 9           regulations but the construction is not subject to the ordinances or regulations of the  
 10          municipality in which the construction takes place except zoning, including without  
 11          limitation because of enumeration ordinances or regulations relating to materials  
 12          used, permits, supervision of construction or installation, payment of permit fees, or  
 13          other restrictions.

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**SECTION 7.** 13.62 (2) of the statutes is amended to read:

15           13.62 (2) "Agency" means any board, commission, department, office, society,  
 16           institution of higher education, council, or committee in the state government, or any  
 17           authority created in subch. II of ch. 114 or in ch. <sup>231, 232, 233, 234</sup> 235, 237, 238, or  
 18           279, except that the term does not include a council or committee of the legislature.

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**SECTION 8.** 13.625 (9) of the statutes is amended to read:

20           13.625 (9) This section does not apply to the solicitation, acceptance, or  
 21           furnishing of anything of pecuniary value by the ~~Wisconsin Economic Development~~  
 22           ~~Corporation~~ Forward Wisconsin Development Authority, or to a principal furnishing  
 23           anything of pecuniary value to the ~~Wisconsin Economic Development Corporation~~  
 24           Forward Wisconsin Development Authority, under s. 19.56 (3) (e) or (f) for the  
 25           activities specified in s. 19.56 (3) (e).

1 SECTION 9. 13.94 (1) (dr) of the statutes is amended to read:

2 13.94 (1) (dr) Biennially, beginning in ~~2013~~ 2017, conduct a ~~financial audit of~~  
3 ~~the Wisconsin Economic Development Corporation and a~~ program evaluation audit  
4 of the economic development programs administered by the ~~Wisconsin Economic~~  
5 ~~Development Corporation under ch. 238~~ Forward Wisconsin Development Authority  
6 and funded by moneys appropriated under s. 20.885 or another ch. 20 appropriation.  
7 The legislative audit bureau shall file a copy of each audit report under this  
8 paragraph with the distributees specified in par. (b).

9 SECTION 10. 13.94 (1) (ms) of the statutes is repealed.

10 SECTION 11. 13.94 (1s) (c) 5. of the statutes is amended to read:

11 13.94 (1s) (c) 5. ~~The Wisconsin Economic Development Corporation~~ Forward  
12 Wisconsin Development Authority for the cost of the audit required to be performed  
13 under sub. (1) (dr).

14 SECTION 12. 13.94 (4) (a) 1. of the statutes is amended to read:

15 13.94 (4) (a) 1. Every state department, board, examining board, affiliated  
16 credentialing board, commission, independent agency, council or office in the  
17 executive branch of state government; all bodies created by the legislature in the  
18 legislative or judicial branch of state government; any public body corporate and  
19 politic created by the legislature including specifically the Fox River Navigational  
20 System Authority, the Lower Fox River Remediation Authority, the Wisconsin  
21 Aerospace Authority, the ~~Wisconsin Economic Development Corporation~~ Forward  
22 Wisconsin Development Authority, a professional baseball park district, a local  
23 professional football stadium district, a local cultural arts district and a long-term  
24 care district under s. 46.2895; every Wisconsin works agency under subch. III of ch.  
25 49; every provider of medical assistance under subch. IV of ch. 49; technical college

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1 district boards; every county department under s. 51.42 or 51.437; every nonprofit  
2 corporation or cooperative or unincorporated cooperative association to which  
3 moneys are specifically appropriated by state law; and every corporation, institution,  
4 association or other organization which receives more than 50% of its annual budget  
5 from appropriations made by state law, including subgrantee or subcontractor  
6 recipients of such funds.

7 SECTION 13. 13.95 (intro.) of the statutes is amended to read:

8 **13.95 Legislative fiscal bureau.** (intro.) There is created a bureau to be  
9 known as the "Legislative Fiscal Bureau" headed by a director. The fiscal bureau  
10 shall be strictly nonpartisan and shall at all times observe the confidential nature  
11 of the research requests received by it; however, with the prior approval of the  
12 requester in each instance, the bureau may duplicate the results of its research for  
13 distribution. Subject to s. 230.35 (4) (a) and (f), the director or the director's  
14 designated employees shall at all times, with or without notice, have access to all  
15 state agencies, the University of Wisconsin Hospitals and Clinics Authority, the  
16 Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, the  
17 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development  
18 Authority, and the Fox River Navigational System Authority, and to any books,  
19 records, or other documents maintained by such agencies or authorities and relating  
20 to their expenditures, revenues, operations, and structure.

21 SECTION 14. 15.137 (2) (a) 3m. of the statutes is amended to read:

22 15.137 (2) (a) 3m. The chief executive officer of the ~~Wisconsin Economic~~  
23 ~~Development Corporation~~ Forward Wisconsin Development Authority or his or her  
24 designee.

25 SECTION 15. 15.435 (1) (a) 1. of the statutes is amended to read:

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1 15.435 (1) (a) 1. The chief executive officer of the ~~Wisconsin Economic~~  
2 ~~Development Corporation~~ Forward Wisconsin Development Authority and the  
3 secretary of revenue or their designees.

4 SECTION 16. 16.002 (2) of the statutes is amended to read:

5 16.002 (2) "Departments" means constitutional offices, departments, and  
6 independent agencies and includes all societies, associations, and other agencies of  
7 state government for which appropriations are made by law, but not including  
8 authorities created in subch. II of ch. 114 or in ch. 231, 232, 233, 234 235, 237, 238,  
9 or 279.

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10 SECTION 17. 16.004 (4) of the statutes is amended to read:

11 16.004 (4) FREEDOM OF ACCESS. The secretary and such employees of the  
12 department as the secretary designates may enter into the offices of state agencies  
13 and authorities created under subch. II of ch. 114 and under chs. 231, 233, 234 235,  
14 237, 238, and 279, and may examine their books and accounts and any other matter  
15 that in the secretary's judgment should be examined and may interrogate the  
16 agency's employees publicly or privately relative thereto.

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17 SECTION 18. 16.004 (5) of the statutes is amended to read:

18 16.004 (5) AGENCIES AND EMPLOYEES TO COOPERATE. All state agencies and  
19 authorities created under subch. II of ch. 114 and under chs. 231, 233, 234 235, 237,  
20 238, and 279, and their officers and employees, shall cooperate with the secretary  
21 and shall comply with every request of the secretary relating to his or her functions.

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22 SECTION 19. 16.004 (12) (a) of the statutes is amended to read:

23 16.004 (12) (a) In this subsection, "state agency" means an association,  
24 authority, board, department, commission, independent agency, institution, office,  
25 society, or other body in state government created or authorized to be created by the

the University of Wisconsin System Authority

1 constitution or any law, including the legislature, the office of the governor, and the  
2 courts, but excluding the University of Wisconsin Hospitals and Clinics Authority,  
3 the Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, the  
4 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development  
5 Authority, and the Fox River Navigational System Authority.

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6 SECTION 20. 16.01 (1) of the statutes is amended to read:

7 16.01 (1) In this section, "agency" means any office, department, agency,  
8 institution of higher education, association, society, or other body in state  
9 government created or authorized to be created by the constitution or any law which  
10 is entitled to expend moneys appropriated by law, including the legislature and the  
11 courts, and any authority created under subch. II of ch. 114 or ch. 231, 233, or 234  
12 235.

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13 SECTION 21. 16.045 (1) (a) of the statutes is amended to read:

14 16.045 (1) (a) "Agency" means an office, department, independent agency,  
15 institution of higher education, association, society, or other body in state  
16 government created or authorized to be created by the constitution or any law, that  
17 is entitled to expend moneys appropriated by law, including the legislature and the  
18 courts, but not including an authority created in subch. II of ch. 114 or in ch. 231, 232,  
19 233, 234 235, 237, 238, or 279.

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20 SECTION 22. 16.15 (1) (ab) of the statutes is amended to read:

21 16.15 (1) (ab) "Authority" has the meaning given under s. 16.70 (2), but  
22 excludes the University of Wisconsin Hospitals and Clinics Authority, the Lower Fox  
23 River Remediation Authority, and the ~~Wisconsin Economic Development~~  
24 ~~Corporation~~ Forward Wisconsin Development Authority.

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25 SECTION 23. 16.287 (2) (a) of the statutes is amended to read:

1           16.287 (2) (a) For the purposes of ss. 16.75 (3m), ~~16.855 (10m), 16.87 (2), 18.16,~~  
 2           ~~18.64, 18.77, 25.185, 119.495 (2), 200.57, and 231.27 and 234.35,~~ the department  
 3           shall establish and periodically update a list of certified minority businesses,  
 4           minority financial advisers and minority investment firms. Any business, financial  
 5           adviser or investment firm may apply to the department for certification. For  
 6           purposes of this paragraph, unless the context otherwise requires, a "business"  
 7           includes a financial adviser or investment firm.

8           **SECTION 24.** 16.41 (4) of the statutes is amended to read:

9           16.41 (4) In this section, "authority" means a body created under subch. II of  
 10          ch. 114 or under ch. ~~231, 233, 234 235, 237, 238,~~ or 279.

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11          **SECTION 25.** 16.417 (1) (b) of the statutes is amended to read:

12          16.417 (1) (b) "Authority" means a body created under subch. II of ch. 114 or  
 13          ch. ~~231, 232, 233, 234 235, 237, 238,~~ or 279.

14          **SECTION 26.** 16.52 (7) of the statutes is amended to read:

15          16.52 (7) **PETTY CASH ACCOUNT.** With the approval of the secretary, each agency  
 16          that is authorized to maintain a contingent fund under s. 20.920 may establish a  
 17          petty cash account from its contingent fund. The procedure for operation and  
 18          maintenance of petty cash accounts and the character of expenditures therefrom  
 19          shall be prescribed by the secretary. In this subsection, "agency" means an office,  
 20          department, independent agency, institution of higher education, association,  
 21          society, or other body in state government created or authorized to be created by the  
 22          constitution or any law, that is entitled to expend moneys appropriated by law,  
 23          including the legislature and the courts, but not including an authority created in  
 24          subch. II of ch. 114 or in ch. ~~231, 233, 234 235, 237, 238,~~ or 279.

25          **SECTION 27.** 16.528 (1) (a) of the statutes is amended to read:

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1           16.528 (1) (a) "Agency" means an office, department, independent agency,  
 2 institution of higher education, association, society, or other body in state  
 3 government created or authorized to be created by the constitution or any law, that  
 4 is entitled to expend moneys appropriated by law, including the legislature and the  
 5 courts, but not including an authority created in subch. II of ch. 114 or in ch. 231, 233,  
 6 234 235, 237, ~~238~~, or 279.

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7           **SECTION 28.** 16.53 (2) of the statutes is amended to read:

8           16.53 (2) IMPROPER INVOICES. If an agency receives an improperly completed  
 9 invoice, the agency shall notify the sender of the invoice within 10 working days after  
 10 it receives the invoice of the reason it is improperly completed. In this subsection,  
 11 "agency" means an office, department, independent agency, institution of higher  
 12 education, association, society, or other body in state government created or  
 13 authorized to be created by the constitution or any law, that is entitled to expend  
 14 moneys appropriated by law, including the legislature and the courts, but not  
 15 including an authority created in subch. II of ch. 114 or in ch. 231, 233, 234 235, 237,  
 16 238, or 279.

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17           **SECTION 29.** 16.54 (9) (a) 1. of the statutes is amended to read:

18           16.54 (9) (a) 1. "Agency" means an office, department, independent agency,  
 19 institution of higher education, association, society or other body in state  
 20 government created or authorized to be created by the constitution or any law, which  
 21 is entitled to expend moneys appropriated by law, including the legislature and the  
 22 courts, but not including an authority created in subch. II of ch. 114 or in ch. 231, 233,  
 23 234 235, 237, 238, or 279.

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24           **SECTION 30.** 16.70 (2) of the statutes is amended to read:

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1 16.70 (2) "Authority" means a body created under subch. II of ch. 114 or under  
2 ch. 231, 232, 233, 234, 237, or 279.

3 SECTION 31. 16.765 (1) of the statutes is amended to read:

4 16.765 (1) Contracting agencies, the University of Wisconsin Hospitals and  
5 Clinics Authority, the Fox River Navigational System Authority, the Wisconsin  
6 Aerospace Authority, the Lower Fox River Remediation Authority, the Wisconsin  
7 Economic Development Corporation, and the Bradley Center Sports and  
8 Entertainment Corporation shall include in all contracts executed by them a  
9 provision obligating the contractor not to discriminate against any employee or  
10 applicant for employment because of age, race, religion, color, handicap, sex, physical  
11 condition, developmental disability as defined in s. 51.01 (5), sexual orientation as  
12 defined in s. 111.32 (13m), or national origin and, except with respect to sexual  
13 orientation, obligating the contractor to take affirmative action to ensure equal  
14 employment opportunities.

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15 SECTION 32. 16.765 (2) of the statutes is amended to read:

16 16.765 (2) Contracting agencies, the University of Wisconsin Hospitals and  
17 Clinics Authority, the Fox River Navigational System Authority, the Wisconsin  
18 Aerospace Authority, the Lower Fox River Remediation Authority, the Wisconsin  
19 Economic Development Corporation, and the Bradley Center Sports and  
20 Entertainment Corporation shall include the following provision in every contract  
21 executed by them: "In connection with the performance of work under this contract,  
22 the contractor agrees not to discriminate against any employee or applicant for  
23 employment because of age, race, religion, color, handicap, sex, physical condition,  
24 developmental disability as defined in s. 51.01 (5), sexual orientation or national  
25 origin. This provision shall include, but not be limited to, the following: employment,

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1 upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or  
2 termination; rates of pay or other forms of compensation; and selection for training,  
3 including apprenticeship. Except with respect to sexual orientation, the contractor  
4 further agrees to take affirmative action to ensure equal employment opportunities.  
5 The contractor agrees to post in conspicuous places, available for employees and  
6 applicants for employment, notices to be provided by the contracting officer setting  
7 forth the provisions of the nondiscrimination clause".

INS, 11 - >

8 SECTION 33. 16.765 (5) of the statutes is amended to read:

9 16.765 (5) The head of each contracting agency and the boards of directors of

10 the University of Wisconsin Hospitals and Clinics Authority, the Fox River  
11 Navigational System Authority, the Wisconsin Aerospace Authority, the Lower Fox  
12 River Remediation Authority, ~~the Wisconsin Economic Development Corporation,~~  
13 and the Bradley Center Sports and Entertainment Corporation shall be primarily  
14 responsible for obtaining compliance by any contractor with the nondiscrimination  
15 and affirmative action provisions prescribed by this section, according to procedures  
16 recommended by the department. The department shall make recommendations to  
17 the contracting agencies and the boards of directors of the University of Wisconsin  
18 Hospitals and Clinics Authority, the Fox River Navigational System Authority, the  
19 Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, ~~the~~  
20 ~~Wisconsin Economic Development Corporation,~~ and the Bradley Center Sports and  
21 Entertainment Corporation for improving and making more effective the  
22 nondiscrimination and affirmative action provisions of contracts. The department  
23 shall promulgate such rules as may be necessary for the performance of its functions  
24 under this section.

25 SECTION 34. 16.765 (6) of the statutes is amended to read:

INS, 11 - 24

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1           16.765 (6) The department may receive complaints of alleged violations of the  
 2           nondiscrimination provisions of such contracts. The department shall investigate  
 3           and determine whether a violation of this section has occurred. The department may  
 4           delegate this authority to the contracting agency, the University of Wisconsin  
 5           Hospitals and Clinics Authority, the Fox River Navigational System Authority, the  
 6           Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, the  
 7           ~~Wisconsin Economic Development Corporation~~, or the Bradley Center Sports and  
 8           Entertainment Corporation for processing in accordance with the department's  
 9           procedures.

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10           **SECTION 35.** 16.765 (7) (intro.) of the statutes is amended to read:

11           16.765 (7) (intro.) When a violation of this section has been determined by the  
 12           ~~department, the contracting agency, the University of Wisconsin Hospitals and~~  
 13           ~~Clinics Authority, the Fox River Navigational System Authority, the Wisconsin~~  
 14           ~~Aerospace Authority, the Lower Fox River Remediation Authority, the Wisconsin~~  
 15           ~~Economic Development Corporation, or the Bradley Center Sports and~~  
 16           ~~Entertainment Corporation,~~ the contracting agency, the University of Wisconsin  
 17           Hospitals and Clinics Authority, the Fox River Navigational System Authority, the  
 18           Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, the  
 19           ~~Wisconsin Economic Development Corporation~~, or the Bradley Center Sports and  
 20           Entertainment Corporation shall:

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21           **SECTION 36.** 16.765 (7) (d) of the statutes is amended to read:

22           16.765 (7) (d) Direct the violating party to take immediate steps to prevent  
 23           further violations of this section and to report its corrective action to the contracting  
 24           agency, the University of Wisconsin Hospitals and Clinics Authority, the Fox River  
 25           Navigational System Authority, the Wisconsin Aerospace Authority, the Lower Fox

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1 River Remediation Authority, ~~the Wisconsin Economic Development Corporation~~, or  
2 the Bradley Center Sports and Entertainment Corporation.

3 SECTION 37. 16.765 (8) of the statutes is amended to read:

4 16.765 (8) If further violations of this section are committed during the term  
5 of the contract, the contracting agency, the Fox River Navigational System Authority,  
6 the Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, ~~the~~  
7 ~~Wisconsin Economic Development Corporation~~, or the Bradley Center Sports and  
8 Entertainment Corporation may permit the violating party to complete the contract,  
9 after complying with this section, but thereafter the contracting agency, the Fox  
10 River Navigational System Authority, the Wisconsin Aerospace Authority, the Lower  
11 Fox River Remediation Authority, ~~the Wisconsin Economic Development~~  
12 ~~Corporation~~, or the Bradley Center Sports and Entertainment Corporation shall  
13 request the department to place the name of the party on the ineligible list for state  
14 contracts, or the contracting agency, the Fox River Navigational System Authority,  
15 the Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, ~~the~~  
16 ~~Wisconsin Economic Development Corporation~~, or the Bradley Center Sports and  
17 Entertainment Corporation may terminate the contract without liability for the  
18 uncompleted portion or any materials or services purchased or paid for by the  
19 contracting party for use in completing the contract.

20 SECTION 38. 16.838 (1) (b) of the statutes is amended to read:

21 16.838 (1) (b) "Authority" means a body created under subch. II of ch. 114 or  
22 ch. 231, 232, 233, 234, or 237.

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23 SECTION 39. 16.85 (2) of the statutes is amended to read:

24 16.85 (2) To furnish engineering, architectural, project management, and other  
25 building construction services whenever requisitions therefor are presented to the

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1 department by any agency. The department may deposit moneys received from the  
2 provision of these services in the account under s. 20.505 (1) (kc) or in the general  
3 fund as general purpose revenue — earned. In this subsection, “agency” means an  
4 office, department, independent agency, institution of higher education, association,  
5 society, or other body in state government created or authorized to be created by the  
6 constitution or any law, which is entitled to expend moneys appropriated by law,  
7 including the legislature and the courts, but not including an authority created in  
8 subch. II of ch. 114 or in ch. 231, 233, 234 235, 237, ~~238~~, or 279.

9 **SECTION 40.** 16.865 (8) of the statutes is amended to read:

10 16.865 (8) Annually in each fiscal year, allocate as a charge to each agency a  
11 proportionate share of the estimated costs attributable to programs administered by  
12 the agency to be paid from the appropriation under s. 20.505 (2) (k). The department  
13 may charge premiums to agencies to finance costs under this subsection and pay the  
14 costs from the appropriation on an actual basis. The department shall deposit all  
15 collections under this subsection in the appropriation account under s. 20.505 (2) (k).  
16 Costs assessed under this subsection may include judgments, investigative and  
17 adjustment fees, data processing and staff support costs, program administration  
18 costs, litigation costs, and the cost of insurance contracts under sub. (5). In this  
19 subsection, “agency” means an office, department, independent agency, institution  
20 of higher education, association, society, or other body in state government created  
21 or authorized to be created by the constitution or any law, that is entitled to expend  
22 moneys appropriated by law, including the legislature and the courts, but not  
23 including an authority created in subch. II of ch. 114 or in ch. 231, 232, 233, 234 235,  
24 237, ~~238~~, or 279.

25 **SECTION 41.** 16.98 (1) of the statutes is amended to read:

1           16.98 (1) The department shall engage in such activities as the secretary deems  
2 necessary to ensure the maximum utilization of federal resources by state agencies  
3 and institutions and other eligible organizations and units of government, including  
4 community development corporations as defined in s. ~~234.94~~ 235.94 (2). The  
5 department shall acquire excess and surplus real and personal property at such cost  
6 to the recipient as is necessary to amortize expenditures for transportation, packing,  
7 crating, handling and program overhead, except that the department may transfer  
8 any excess or surplus personal property to the department of tourism, upon request  
9 of the department of tourism, at no cost, subject to any limitation or restriction  
10 imposed by federal law.

11           **SECTION 42.** 19.42 (10) (h) of the statutes is amended to read:

12           19.42 (10) (h) The members of the board of directors and employees of the  
13 Forward Wisconsin Housing and Economic Development Authority, except clerical  
14 employees.

15           **SECTION 43.** 19.42 (10) (sm) of the statutes is repealed.

16           **SECTION 44.** 19.42 (13) (g) of the statutes is amended to read:

17           19.42 (13) (g) The members of the board of directors and employees of the  
18 Forward Wisconsin Housing and Economic Development Authority, except clerical  
19 employees.

20 *Insert* **SECTION 45.** 19.42 (13) (om) of the statutes is repealed.  
*15-20*

21           **SECTION 46.** 19.56 (2) (b) 6. of the statutes is amended to read:

22           19.56 (2) (b) 6. Is made available to the official by the ~~Wisconsin Economic~~  
23 ~~Development Corporation~~ Forward Wisconsin Development Authority or the  
24 department of tourism in accordance with sub. (3) (e), (em) or (f).

25           **SECTION 47.** 19.56 (3) (e) (intro.) of the statutes is amended to read:

1           19.56 (3) (e) (intro.) A state public official who is an officer or employee of the  
2 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development  
3 Authority may solicit, receive and retain on behalf of the state anything of value for  
4 the purpose of any of the following:

5           **SECTION 48.** 19.56 (3) (e) 1. of the statutes is amended to read:

6           19.56 (3) (e) 1. The sponsorship by the ~~Wisconsin Economic Development~~  
7 ~~Corporation~~ Forward Wisconsin Development Authority of a trip to a foreign country  
8 primarily to promote trade between that country and this state that the ~~Wisconsin~~  
9 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority can  
10 demonstrate through clear and convincing evidence is primarily for the benefit of  
11 this state.

12           **SECTION 49.** 19.56 (3) (f) of the statutes is amended to read:

13           19.56 (3) (f) A state public official may receive and retain from the ~~Wisconsin~~  
14 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority  
15 anything of value which the ~~Wisconsin Economic Development Corporation~~ Forward  
16 Wisconsin Development Authority is authorized to provide under par. (e) and may  
17 receive and retain from the department of tourism anything of value which the  
18 department of tourism is authorized to provide under par. (em).

19           **SECTION 50.** 19.57 of the statutes is amended to read:

20           **19.57 Conferences, visits and economic development activities.** The  
21 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development  
22 Authority shall file a report with the board no later than April 30 annually, specifying  
23 the source and amount of anything of value received by the ~~Wisconsin Economic~~  
24 ~~Development Corporation~~ Forward Wisconsin Development Authority during the  
25 preceding calendar year for a purpose specified in s. 19.56 (3) (e), and the program



1 or activity in connection with which the thing is received, together with the location  
2 and date of that program or activity.

3 **SECTION 51.** 20.192 of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4 **SECTION 52.** 20.320 (2) (s) of the statutes is amended to read:

5 20.320 (2) (s) *Safe drinking water loan programs financial assistance.* From  
6 the environmental improvement fund, a sum sufficient for financial assistance  
7 under the safe drinking water loan program under s. 281.61, for other drinking water  
8 quality activities under s. 281.62 and to transfer funds to the Wisconsin drinking  
9 water reserve fund under s. ~~234.933~~ 235.933, as authorized under s. 281.625 (4).

10 **SECTION 53.** 20.320 (2) (x) of the statutes is amended to read:

11 20.320 (2) (x) *Safe drinking water loan programs financial assistance; federal.*  
12 From the safe drinking water loan program federal revolving loan fund account in  
13 the environmental improvement fund, all moneys received from the federal  
14 government to provide financial assistance under the safe drinking water loan  
15 program under s. 281.61, for other drinking water quality activities under s. 281.62  
16 and for drinking water loan guarantees under s. ~~234.86~~ 235.86, as authorized by the  
17 governor under s. 16.54, for financial assistance under the safe drinking water loan  
18 program under s. 281.61, other drinking water quality activities under s. 281.62 and  
19 to transfer funds to the Wisconsin drinking water reserve fund under s. ~~234.933~~  
20 235.933, as authorized under s. 281.625 (4).

21 **SECTION 54.** 20.370 (2) (mr) of the statutes is amended to read:

1           20.370 (2) (mr) *General program operations — brownfields.* From the  
2 environmental fund, the amounts in the schedule for administration of activities  
3 related to brownfields, as defined in s. ~~238.13~~ 235.13 (1) (a).

4           **SECTION 55.** 20.370 (9) (ny) of the statutes is amended to read:

5           20.370 (9) (ny) *Aids administration — safe drinking water loan programs;*  
6 *federal funds.* From the safe drinking water loan program federal revolving loan  
7 fund account in the environmental improvement fund, all moneys received from the  
8 federal government to administer the safe drinking water loan program, as  
9 authorized by the governor under s. 16.54, for the administration of the safe drinking  
10 water loan program under s. 281.59 or 281.61, the drinking water loan guarantee  
11 program under ss. ~~234.86~~ 235.86 and 281.625 and other drinking water quality  
12 activities under s. 281.62.

13           **SECTION 56.** 20.485 (3) (b) of the statutes is amended to read:

14           20.485 (3) (b) *Self insurance.* A sum sufficient to cover deficiencies in the  
15 amounts necessary to repay principal and interest on veterans housing loans made  
16 under s. 45.37 and financed by bonds sold under s. ~~234.40~~ 235.409.

17           **SECTION 57.** 20.485 (3) (e) of the statutes is amended to read:

18           20.485 (3) (e) *General program deficiency.* A sum sufficient to pay any general  
19 program deficiency under s. 45.37, including any deficiency in the capital reserve  
20 fund requirement under s. ~~234.42~~ 235.42.

21           **SECTION 58.** 20.490 of the statutes is repealed.

          \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

22           **SECTION 59.** 20.885 of the statutes is created to read:

1           **20.885 Grants to Forward Wisconsin Development Authority.** There is  
2 appropriated to the department of administration for the following programs:

3           (1) GENERAL ADMINISTRATION. (m) *Federal aid.* All moneys received from the  
4 federal government as authorized by the governor under s. 16.54, for grants to the  
5 Forward Wisconsin Development Authority, which the Forward Wisconsin  
6 Development Authority shall use for the purposes for which received.

7           (2) HOUSING PROGRAMS. (a) *General program operations.* As a continuing  
8 appropriation, the amounts in the schedule for grants to the Forward Wisconsin  
9 Development Authority, for that authority's housing and loan guarantee general  
10 program operations under subchs. II and V of ch. 235.

11           (ad) *Housing rehabilitation loan program.* As a continuing appropriation, the  
12 amounts in the schedule for general program operations under s. 235.51.

13           (ah) *Capital reserve fund deficiency.* As a continuing appropriation, the  
14 amounts in the schedule for grants to the Forward Wisconsin Development  
15 Authority to restore the capital reserve fund requirement in accordance with s.  
16 235.024 (4) or 235.54.

17           (at) *Homeowner eviction lien protection program.* As a continuing  
18 appropriation, the amounts in the schedule to operate the homeowner eviction and  
19 lien protection program under s. 235.605.

20           (q) *Loan-loss reserve fund.* As a continuing appropriation, from the state  
21 housing authority reserve fund, the amounts in the schedule for grants to the  
22 Forward Wisconsin Development Authority, which the Forward Wisconsin  
23 Development Authority shall use for a loan-loss reserve fund in accordance with s.  
24 235.52.

1 (qm) *Environmental fund transfer to Wisconsin development reserve fund.*

2 From the environmental fund, as a continuing appropriation, the amounts in the  
3 schedule for grants to the Forward Wisconsin Development Authority, which the  
4 Forward Wisconsin Development Authority shall deposit in the Wisconsin  
5 development reserve fund under s. 235.93.

6 (r) *Agrichemical management fund transfer to Wisconsin development reserve*  
7 *fund.* From the agrichemical management fund, as a continuing appropriation, the  
8 amounts in the schedule for grants to the Forward Wisconsin Development  
9 Authority, which the Forward Wisconsin Development Authority shall deposit in the  
10 Wisconsin development reserve fund under s. 235.93.

11 (s) *Petroleum inspection fund transfer to Wisconsin development reserve fund.*  
12 From the petroleum inspection fund, the amounts in the schedule for grants to the  
13 Forward Wisconsin Development Authority, which the Forward Wisconsin  
14 Development Authority shall deposit in the Wisconsin development reserve fund  
15 under s. 235.93.

16 (3) ECONOMIC DEVELOPMENT PROGRAMS. (a) *General program operations.* As a  
17 continuing appropriation, the amounts in the schedule for grants to the Forward  
18 Wisconsin Development Authority, for the Forward Wisconsin Development  
19 Authority's economic development programs developed, implemented, and operated  
20 under ch. 235.

Insert 20-20

21 (ap) *Wisconsin development reserve fund.* As a continuing appropriation, the  
22 amounts in the schedule for grants to the Forward Wisconsin Development  
23 Authority, which the Forward Wisconsin Development Authority shall deposit in the  
24 Wisconsin development reserve fund under s. 235.93.

1           (r) *Economic development fund; programs.* From the economic development  
2 fund, as a continuing appropriation, the amounts in the schedule for grants to the  
3 Forward Wisconsin Development Authority for funding economic development  
4 programs administered by the Forward Wisconsin Development Authority under ch.  
5 235.

6           (s) *Brownfield site assessment grants.* Biennially, from the environmental  
7 fund, the amounts in the schedule for grants to the Forward Wisconsin Development  
8 Authority for brownfield site assessment grants under s. 235.133.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

9           **SECTION 60.** 23.167 (2) (intro.) of the statutes is amended to read:

10           23.167 (2) (intro.) The department, in consultation with the ~~Wisconsin~~  
11 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority,  
12 shall do all of the following for each economic development program administered by  
13 the department:

14           **SECTION 61.** 23.169 (1) of the statutes is amended to read:

15           23.169 (1) The department shall coordinate any economic development  
16 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward  
17 Wisconsin Development Authority.

18           **SECTION 62.** 23.169 (2) of the statutes is amended to read:

19           23.169 (2) Annually, no later than October 1, the department shall submit to  
20 the joint legislative audit committee and to the appropriate standing committees of  
21 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
22 development programs, as defined in s. 23.167 (1), administered by the department.  
23 The report shall include all of the information required under s. ~~238.07~~ 235.016 (2).

1 The department shall collaborate with the ~~Wisconsin Economic Development~~  
2 ~~Corporation~~ Forward Wisconsin Development Authority to make readily accessible  
3 to the public on an Internet-based system the information required under this  
4 section.

5 **SECTION 63.** 23.175 (1) (b) of the statutes is amended to read:

6 23.175 (1) (b) "State agency" means any office, department, agency, institution  
7 of higher education, association, society or other body in state government created  
8 or authorized to be created by the constitution or any law which is entitled to expend  
9 moneys appropriated by law, including any authority created under subch. II of ch.  
10 114 or ch. 231, 233, 234 235, or 237 but not including the legislature or the courts.

11 <sup>365</sup> **SECTION 64.** 25.17 (2) (c) of the statutes is amended to read:

12 25.17 (2) (c) Invest the State Housing Authority reserve fund as directed by the  
13 Forward Wisconsin Housing and Economic Development Authority in housing  
14 rehabilitation loan program bonds of the authority including subordinated bonds  
15 that may also be special obligations of the authority. In making the investment, the  
16 board shall accept the terms and conditions as the authority specifies and is relieved  
17 of any obligations relative to prudent investment of the fund, including those set  
18 forth under ch. 881.

19 **SECTION 65.** 25.41 (1) of the statutes is amended to read:

20 25.41 (1) All moneys appropriated or transferred by law; all moneys received  
21 from the federal government, from the ~~state housing and economic development~~  
22 ~~authority~~ Forward Wisconsin Development Authority, or from any other source for  
23 the purpose of the state housing authority reserve fund; and all income or interest  
24 earned by, or increment to the state housing authority reserve fund due to the

1 investment thereof shall constitute the state housing authority reserve fund which  
2 shall be used only as provided in this section.

3 SECTION 66. 25.41 (2) of the statutes is amended to read:

4 25.41 (2) Except for the purpose of investment as provided in s. 25.17 (2) (c),  
5 moneys in the fund shall be used only for the purpose of funding the appropriation  
6 to the housing rehabilitation loan program loan loss reserve fund under s. ~~20.490~~  
7 20.885 (2) (q). Nothing in this section may be construed as limiting the power of the  
8 legislature, at any time, to abolish the fund.

9 SECTION 67. 25.50 (1) (d) of the statutes is amended to read:

10 25.50 (1) (d) "Local government" means any county, town, village, city, power  
11 district, sewerage district, drainage district, town sanitary district, public inland  
12 lake protection and rehabilitation district, local professional baseball park district  
13 created under subch. III of ch. 229, long-term care district under s. 46.2895, local  
14 professional football stadium district created under subch. IV of ch. 229, local  
15 cultural arts district created under subch. V of ch. 229, public library system, school  
16 district or technical college district in this state, any commission, committee, board  
17 or officer of any governmental subdivision of this state, any court of this state, other  
18 than the court of appeals or the supreme court, or any authority created under s.  
19 114.61, 231.02, 233.02, or ~~234.02~~ 235.011.

*the university of wisconsin  
system authority*

*En 3-19*

20 SECTION 68. 26.37 (1) (b) of the statutes is amended to read:

21 26.37 (1) (b) Establish an implementation committee for the consortium.  
22 Members of the committee may include one or more representatives from the  
23 department of natural resources, the ~~Wisconsin Economic Development Corporation~~  
24 Forward Wisconsin Development Authority, and the forest products industry.

25 SECTION 69. 26.37 (2) of the statutes is amended to read:

1           26.37 (2) The department of natural resources may not expend moneys from  
2 the appropriations under s. 20.370 (5) (ax) or (6) (bt), 1997 stats., unless the  
3 department of natural resources and the ~~Wisconsin Economic Development~~  
4 ~~Corporation~~ Forward Wisconsin Development Authority first submit to the joint  
5 committee on finance the plan required under sub. (1). If the cochairpersons of the  
6 joint committee on finance do not notify the department of natural resources within  
7 14 working days after the date of the submittal of the plan that the committee has  
8 scheduled a meeting to review the plan, the plan may be implemented and moneys  
9 may be expended as proposed by the department of natural resources. If, within 14  
10 days after the date of the submittal of the plan, the cochairpersons of the committee  
11 notify the department of natural resources that the committee has scheduled a  
12 meeting to review the plan, moneys may be expended only after the plan has been  
13 approved by the committee.

14           **SECTION 70.** 30.121 (3w) (b) of the statutes is amended to read:

15           30.121 (3w) (b) The boathouse is located on land zoned exclusively for  
16 commercial or industrial purposes or the boathouse is located on a brownfield, as  
17 defined in s. ~~238.13~~ 235.13 (1) (a), or in a blighted area, as defined in s. 66.1331 (3)  
18 (a).

19           **SECTION 71.** 34.01 (1) of the statutes is amended to read:

20           34.01 (1) “Governing board” means the investment board in the case of the  
21 state, the ~~housing and economic development authority~~ Forward Wisconsin  
22 Development Authority if the authority elects to be bound by all or part of this  
23 chapter under s. ~~234.32~~ 235.0289 (2), the county board or committee designated by  
24 the county board to designate public depositories in the case of a county, the city  
25 council in the case of a city, the village board in the case of a village, the town board



1 the case of any court in this state, and any other commission, committee, board or  
2 officer of any governmental subdivision of the state not mentioned in this subsection.

3 **SECTION 72.** 34.01 (4) of the statutes is amended to read:

4 34.01 (4) “Public depositor” means the state or any county, city, village, town,  
5 drainage district, power district, school district, cooperative educational service  
6 agency, sewer district, or any commission, committee, board or officer of any  
7 governmental subdivision of the state or any court of this state, a corporation  
8 organized under s. 39.33 or the ~~housing and economic development authority~~  
9 Forward Wisconsin Development Authority if the authority elects to be bound by all  
10 or part of this chapter under s. ~~234.32~~ 235.0289 (2), which deposits any moneys in  
11 a public depository.

12 **SECTION 73.** 36.09 (1) (am) (intro.) of the statutes is amended to read:

13 36.09 (1) (am) (intro.) The board, in consultation with the ~~Wisconsin Economic~~  
14 ~~Development Corporation~~ Forward Wisconsin Development Authority, shall do all  
15 of the following for each economic development program, as defined in s. 36.11 (29r)  
16 (a), administered by the board:

17 **SECTION 74.** 36.11 (29r) (b) 1. of the statutes is amended to read:

18 36.11 (29r) (b) 1. The board shall coordinate any economic development  
19 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward  
20 Wisconsin Development Authority.

21 **SECTION 75.** 36.11 (29r) (b) 2. of the statutes is amended to read:

22 36.11 (29r) (b) 2. Annually, no later than October 1, the board shall submit to  
23 the joint legislative audit committee and to the appropriate standing committees of  
24 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
25 development programs administered by the board. The report shall include all of the

1 information required under s. ~~238.07~~ 235.016 (2). The board shall collaborate with  
2 the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin  
3 Development Authority to make readily accessible to the public on an  
4 Internet-based system the information required under this subsection.

5 **SECTION 76.** 36.25 (24) of the statutes is amended to read:

6 36.25 (24) EMPLOYEE-OWNED BUSINESSES PROGRAM. Through the University of  
7 Wisconsin small business development center, in cooperation with the ~~Wisconsin~~  
8 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority,  
9 the technical college system board and the University of Wisconsin–Extension, the  
10 board shall create, as needed, educational programs to provide training in the  
11 management of employee-owned businesses and shall provide technical assistance  
12 to employee-owned businesses in matters affecting their management and business  
13 operations, including assistance with governmental relations and assistance in  
14 obtaining management, technical and financial assistance.

15 **SECTION 77.** 38.04 (1m) (b) (intro.) of the statutes is amended to read:

16 38.04 (1m) (b) (intro.) The board, in consultation with the ~~Wisconsin Economic~~  
17 ~~Development Corporation~~ Forward Wisconsin Development Authority, shall do all  
18 of the following for each economic development program administered by the board:

19 **SECTION 78.** 38.04 (10m) (a) of the statutes is amended to read:

20 38.04 (10m) (a) The board shall coordinate any economic development  
21 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward  
22 Wisconsin Development Authority.

23 **SECTION 79.** 38.04 (10m) (b) of the statutes is amended to read:

24 38.04 (10m) (b) Annually, no later than October 1, the board shall submit to  
25 the joint legislative audit committee and to the appropriate standing committees of

1           38.04 (10m) (b) Annually, no later than October 1, the board shall submit to  
2 the joint legislative audit committee and to the appropriate standing committees of  
3 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
4 development programs, as defined in sub. (1m) (a), administered by the board. The  
5 report shall include all of the information required under s. ~~238.07~~ 235.016 (2). The  
6 board shall collaborate with the ~~Wisconsin Economic Development Corporation~~  
7 Forward Wisconsin Development Authority to make readily accessible to the public  
8 on an Internet-based system the information required under this subsection.

9           **SECTION 80.** 40.02 (54) (b) of the statutes is amended to read:

10           40.02 (54) (b) The Forward Wisconsin Housing and Economic Development  
11 Authority.

12           **SECTION 81.** 40.05 (4) (b) of the statutes is amended to read:

13           40.05 (4) (b) Except as provided under pars. (bc) and (bp), accumulated unused  
14 sick leave under ss. 13.121 (4), 36.30, 230.35 (2), 233.10, ~~238.04 (8)~~, and 757.02 (5)  
15 and subch. V of ch. 111 of any eligible employee, and of any eligible employee of the  
16 Wisconsin Forward Development Authority, shall, at the time of death, upon  
17 qualifying for an immediate annuity or for a lump sum payment under s. 40.25 (1)  
18 or upon termination of creditable service and qualifying as an eligible employee  
19 under s. 40.02 (25) (b) 6. or 10., be converted, at the employee's highest basic pay rate  
20 he or she received while employed by the state, to credits for payment of health  
21 insurance premiums on behalf of the employee or the employee's surviving insured  
22 dependents. Any supplemental compensation that is paid to a state employee who  
23 is classified under the state classified civil service as a teacher, teacher supervisor,  
24 or education director for the employee's completion of educational courses that have  
25 been approved by the employee's employer is considered as part of the employee's

1 basic pay for purposes of this paragraph. The full premium for any eligible employee  
2 who is insured at the time of retirement, or for the surviving insured dependents of  
3 an eligible employee who is deceased, shall be deducted from the credits until the  
4 credits are exhausted and paid from the account under s. 40.04 (10), and then  
5 deducted from annuity payments, if the annuity is sufficient. The department shall  
6 provide for the direct payment of premiums by the insured to the insurer if the  
7 premium to be withheld exceeds the annuity payment. Upon conversion of an  
8 employee's unused sick leave to credits under this paragraph or par. (bf), the  
9 employee or, if the employee is deceased, the employee's surviving insured  
10 dependents may initiate deductions from those credits or may elect to delay  
11 initiation of deductions from those credits, but only if the employee or surviving  
12 insured dependents are covered by a comparable health insurance plan or policy  
13 during the period beginning on the date of the conversion and ending on the date on  
14 which the employee or surviving insured dependents later elect to initiate  
15 deductions from those credits. If an employee or an employee's surviving insured  
16 dependents elect to delay initiation of deductions from those credits, an employee or  
17 the employee's surviving insured dependents may only later elect to initiate  
18 deductions from those credits during the annual enrollment period under par. (be).  
19 A health insurance plan or policy is considered comparable if it provides hospital and  
20 medical benefits that are substantially equivalent to the standard health insurance  
21 plan established under s. 40.52 (1).

22 **SECTION 82.** 40.05 (4) (bm) of the statutes is amended to read:

23 40.05 (4) (bm) Except as provided under par. (bp), accumulated unused sick  
24 leave under ss. 36.30 and 230.35 (2), or 233.10, or 238.04 (8) of any eligible employee,  
25 and of any eligible employee of the Forward Wisconsin Development Authority, shall,

1 upon request of the employee at the time the employee is subject to layoff under s.  
2 40.02 (40), be converted at the employee's highest basic pay rate he or she received  
3 while employed by the state to credits for payment of health insurance premiums on  
4 behalf of the employee. Any supplemental compensation that is paid to a state  
5 employee who is classified under the state classified civil service as a teacher, teacher  
6 supervisor or education director for the employee's completion of educational courses  
7 that have been approved by the employee's employer is considered as part of the  
8 employee's basic pay for purposes of this paragraph. The full amount of the required  
9 employee contribution for any eligible employee who is insured at the time of the  
10 layoff shall be deducted from the credits until the credits are exhausted, the  
11 employee is reemployed, or 5 years have elapsed from the date of layoff, whichever  
12 occurs first.

13 **SECTION 83.** 40.05 (5) (b) 4. of the statutes is amended to read:

14 40.05 (5) (b) 4. The accrual and crediting of sick leave shall be determined in  
15 accordance with ss. 13.121 (4), 36.30, 230.35 (2), 233.10, ~~238.04 (8)~~, and 757.02 (5)  
16 and subch. V of ch. 111 and in accordance with the policies and procedures of the  
17 Forward Wisconsin Development Authority for any of its employees it deems eligible.

18 **SECTION 84.** 40.62 (2) of the statutes is amended to read:

19 40.62 (2) Sick leave accumulation shall be determined in accordance with rules  
20 of the department, any collective bargaining agreement under subch. V of ch. 111,  
21 and ss. 13.121 (4), 36.30, 49.825 (4) (d) and (5) (d), 49.826 (4) (d), 230.35 (2), 233.10,  
22 ~~238.04 (8)~~, 757.02 (5) and 978.12 (3) and in accordance with the policies and  
23 procedures of the Forward Wisconsin Development Authority for any of its  
24 employees it deems eligible.

25 **SECTION 85.** 40.95 (1) (a) 1. of the statutes is amended to read:

1           40.95 (1) (a) 1. The employee accrues accumulated unused sick leave under s.  
2 13.121 (4), 36.30, 230.35 (2), 233.10, ~~238.04~~ 235.03 (8), or 757.02 (5).

3           **SECTION 86.** 41.11 (1g) (b) (intro.) of the statutes is amended to read:

4           41.11 (1g) (b) (intro.) The department, in consultation with the ~~Wisconsin~~  
5 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority,  
6 shall do all of the following for each economic development program administered by  
7 the department:

8           **SECTION 87.** 41.11 (1r) (a) of the statutes is amended to read:

9           41.11 (1r) (a) The department shall coordinate any economic development  
10 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward  
11 Wisconsin Development Authority.

12           **SECTION 88.** 41.11 (1r) (b) of the statutes is amended to read:

13           41.11 (1r) (b) Annually, no later than October 1, the department shall submit  
14 to the joint legislative audit committee and to the appropriate standing committees  
15 of the legislature under s. 13.172 (3) a comprehensive report assessing economic  
16 development programs, as defined in sub. (1g) (a), administered by the department.  
17 The report shall include all of the information required under s. ~~238.07~~ 235.016 (2).  
18 The department shall collaborate with the ~~Wisconsin Economic Development~~  
19 ~~Corporation~~ Forward Wisconsin Development Authority to make readily accessible  
20 to the public on an Internet-based system the information required under this  
21 subsection.

22           **SECTION 89.** 41.60 (1) (c) of the statutes is amended to read:

23           41.60 (1) (c) “Nonprofit business development organization” means a housing  
24 and community development authority created under s. 66.1335 (1), redevelopment  
25 corporation, as defined in s. 66.1301 (3) (s), redevelopment authority created under

1 s. 66.1333 (3), community development corporation, as defined in s. ~~234.94~~ 235.94  
2 (2), or any nonprofit organization whose primary purpose is to promote the economic  
3 development of a particular area or region in the state.

4 **SECTION 90.** 45.31 (2) of the statutes is amended to read:

5 45.31 (2) “Authority” means the Forward Wisconsin ~~Housing and Economic~~  
6 Development Authority.

7 **SECTION 91.** 45.34 (1) (a) 2. of the statutes is amended to read:

8 45.34 (1) (a) 2. A home and eligible rehabilitation of a home, as defined in s.  
9 ~~234.49~~ 235.49 (1) (d).

10 **SECTION 92.** 45.37 (6) (b) of the statutes is amended to read:

11 45.37 (6) (b) Loans made under this section may be purchased by the authority  
12 from the veterans housing loan fund under s. ~~234.41~~ 235.41. All receipts of interest,  
13 except amounts retained as servicing fees by the authorized lenders servicing the  
14 loans purchased by the authority, and principal on the loans, payments of losses by  
15 insurers not used for restoration of the property securing the loans, and any other  
16 collections, shall be deposited by the authority into the veterans housing bond  
17 redemption fund under s. ~~234.43~~ 235.43 and shall be disbursed from the fund as  
18 provided in s. 234.43 (2).

19 **SECTION 93.** 46.28 (1) (a) of the statutes is amended to read:

20 46.28 (1) (a) “Authority” means the Forward Wisconsin ~~Housing and Economic~~  
21 Development Authority created under ch. ~~234~~ 235.

22 **SECTION 94.** 46.28 (3) of the statutes is amended to read:

23 46.28 (3) The department may authorize the authority to issue revenue bonds  
24 under s. ~~234.61~~ 235.61 to finance any residential facility it approves under sub. (2).

25 **SECTION 95.** 46.28 (4) of the statutes is amended to read:

1           46.28 (4) The department may charge sponsors for administrative costs and  
2 expenses it incurs in exercising its powers and duties under this section and under  
3 s. ~~234.61~~ 235.61.

4           **SECTION 96.** 59.57 (1) (a) of the statutes is amended to read:

5           59.57 (1) (a) Subject to par. (b), the board may appropriate money for and create  
6 a county industrial development agency or to any nonprofit agency organized to  
7 engage or engaging in activities described in this paragraph, appoint an executive  
8 officer and provide a staff and facilities to promote and develop the resources of the  
9 county and of its component municipalities. To this end the agency may, without  
10 limitation because of enumeration, develop data regarding the industrial needs,  
11 advantages and sites in the county, acquaint the purchaser with the products of the  
12 county by promotional activities, coordinate its work with that of the county  
13 planning commission, the ~~Wisconsin Economic Development Corporation~~ Forward  
14 Wisconsin Development Authority, and private credit development corporations,  
15 and do all things necessary to provide for the continued improvement of the  
16 industrial climate of the county.

17           **SECTION 97.** 60.23 (4) (c) of the statutes is amended to read:

18           60.23 (4) (c) Coordinate its activities with the county planning commission, the  
19 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development  
20 Authority, and private credit development organizations.

21           **SECTION 98.** 66.1015 (2) (intro.) of the statutes is amended to read:

22           66.1015 (2) (intro.) This section does not prohibit a city, village, town, county,  
23 or housing authority or the Forward Wisconsin Housing and Economic Development  
24 Authority from doing any of the following:

25           **SECTION 99.** 66.1103 (4m) (a) 1. of the statutes is amended to read:



1           66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the  
2 revenue agreement, has given a notice of intent to enter into the agreement, on a  
3 form prescribed under s. ~~238.11~~ 235.11 (1), to the ~~Wisconsin Economic Development~~  
4 ~~Corporation~~ Forward Wisconsin Development Authority and to any collective  
5 bargaining agent in this state with whom the person has a collective bargaining  
6 agreement.

7           **SECTION 100.** 66.1103 (4m) (a) 2. of the statutes is amended to read:

8           66.1103 (4m) (a) 2. The municipality or county has received an estimate issued  
9 under s. ~~238.11~~ 235.11 (5), and the ~~Wisconsin Economic Development Corporation~~  
10 Forward Wisconsin Development Authority has estimated whether the project  
11 which the municipality or county would finance under the revenue agreement is  
12 expected to eliminate, create, or maintain jobs on the project site and elsewhere in  
13 this state and the net number of jobs expected to be eliminated, created, or  
14 maintained as a result of the project.

15           **SECTION 101.** 66.1103 (4m) (b) of the statutes is amended to read:

16           66.1103 (4m) (b) Any revenue agreement which an eligible participant enters  
17 into with a municipality or county to finance a project shall require the eligible  
18 participant to submit to the ~~Wisconsin Economic Development Corporation~~ Forward  
19 Wisconsin Development Authority within 12 months after the project is completed  
20 or 2 years after a revenue bond is issued to finance the project, whichever is sooner,  
21 on a form prescribed under s. ~~238.11~~ 235.11 (1), the net number of jobs eliminated,  
22 created, or maintained on the project site and elsewhere in this state as a result of  
23 the project.

24           **SECTION 102.** 66.1103 (4s) (a) 1. of the statutes is amended to read:

1           66.1103 (4s) (a) 1. ~~“Corporation”~~ “Authority” means the ~~Wisconsin Economic~~  
2 ~~Development Corporation~~ Forward Wisconsin Development Authority.

3           **SECTION 103.** 66.1103 (4s) (b) 3. of the statutes is amended to read:

4           66.1103 (4s) (b) 3. The employer shall certify compliance with this subsection  
5 to the ~~corporation~~ authority, to the governing body of each municipality or county  
6 within which a lost job exists and to any collective bargaining agent in this state with  
7 which the employer has a collective bargaining agreement at the project site or at a  
8 site where a lost job exists.

9           **SECTION 104.** 66.1103 (4s) (b) 4. of the statutes is amended to read:

10           66.1103 (4s) (b) 4. The employer shall submit a report to the ~~corporation~~  
11 authority every 3 months during the first year after the construction of the project  
12 is completed. The reports shall provide information about new jobs, lost jobs, and  
13 offers of employment made to persons who were formerly employed at lost jobs. The  
14 4th report shall be the final report. The form and content of the reports shall be  
15 prescribed by the ~~corporation~~ authority under par. (d).

16           **SECTION 105.** 66.1103 (4s) (d) of the statutes is amended to read:

17           66.1103 (4s) (d) The ~~corporation~~ authority shall administer this subsection and  
18 shall prescribe forms for certification and reports under par. (b).

19           **SECTION 106.** 66.1103 (10) (c) of the statutes is amended to read:

20           66.1103 (10) (c) A copy of the initial resolution together with a statement  
21 indicating when the public notice required under par. (b) was published shall be filed  
22 with the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin  
23 Development Authority within 20 days following publication of notice. Prior to the  
24 closing of the bond issue, the ~~corporation~~ authority may require additional  
25 information from the eligible participant or the municipality or county. After the

1 closing of the bond issue, the ~~corporation~~ authority shall be notified of the closing  
2 date, any substantive changes made to documents previously filed with the  
3 ~~corporation~~ authority, and the principal amount of the financing.

4 **SECTION 107.** 66.1103 (10) (g) of the statutes is amended to read:

5 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial  
6 resolution a document which provides a good faith estimate of attorney fees which  
7 will be paid from bond proceeds is filed with the clerk of the municipality or county  
8 and the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin  
9 Development Authority.

10 **SECTION 108.** 66.1107 (2) (a) of the statutes is amended to read:

11 66.1107 (2) (a) Holding of a public hearing by the planning commission or by  
12 the local governing body at which interested parties are afforded a reasonable  
13 opportunity to express their views on the proposed designation and boundaries of a  
14 reinvestment neighborhood or area. Notice of the hearing shall be published as a  
15 class 2 notice, under ch. 985. Before publication, a copy of the notice shall be sent  
16 by 1st class mail to the Forward Wisconsin Housing and Economic Development  
17 Authority, and a copy shall be posted in each school building and in at least 3 other  
18 places of public assembly within the reinvestment neighborhood or area proposed to  
19 be designated.

20 **SECTION 109.** 66.1201 (16) (a) of the statutes is amended to read:

21 66.1201 (16) (a) In this subsection, “government” includes the Forward  
22 Wisconsin Housing and Economic Development Authority.

23 **SECTION 110.** 66.1205 (3) of the statutes is amended to read:

1           66.1205 (3) Subsection (1) (a) and (c) does not apply in the case of housing  
2 projects to the financing of which the Forward Wisconsin Housing and Economic  
3 Development Authority is a party, as to which ch. ~~234~~ 235 shall be controlling.

4           **SECTION 111.** 66.1213 (7) (b) of the statutes is amended to read:

5           66.1213 (7) (b) As set down by the Forward Wisconsin Housing and Economic  
6 Development Authority in accordance with ch. ~~234~~ 235 in the case of housing projects  
7 to the financing of which it is a party.

8           **SECTION 112.** 70.11 (4b) (b) of the statutes is amended to read:

9           70.11 (4b) (b) It is financed by the Housing and Economic Development  
10 Authority under s. 234.03 (13), 2013 stats.

11           **SECTION 113.** 70.11 (4b) (c) of the statutes is amended to read:

12           70.11 (4b) (c) The ~~Housing and Economic~~ Forward Wisconsin Development  
13 Authority holds a first-lien mortgage security interest on it.

14           **SECTION 114.** 70.11 (38r) of the statutes is amended to read:

15           70.11 (38r) ~~ECONOMIC DEVELOPMENT CORPORATION~~ FORWARD AUTHORITY. All  
16 property owned by the ~~Wisconsin Economic Development Corporation~~ Forward  
17 Wisconsin Development Authority, provided that use of the property is primarily  
18 related to the purposes of the ~~Wisconsin Economic Development Corporation~~  
19 Forward Wisconsin Development Authority.

20           **SECTION 115.** 71.05 (1) (c) 1. of the statutes is amended to read:

21           71.05 (1) (c) 1. The Wisconsin Housing and Economic Development Authority  
22 under s. 234.65, 2013 stats., if the bonds are used to fund an economic development  
23 loan to finance construction, renovation, or development of property that would be  
24 exempt under s. 70.11 (36).

25           **SECTION 116.** 71.05 (1) (c) 1m. of the statutes is amended to read:

1           71.05 (1) (c) 1m. The Wisconsin Housing and Economic Development Authority  
2           under s. 234.08, 2013 stats., or s. 234.61, 2013 stats., on or after January 1, 2004, or  
3           the Forward Wisconsin Development Authority under s. 235.609 or 235.61, if the  
4           bonds or notes are issued to fund multifamily affordable housing projects or elderly  
5           housing projects.

6           **SECTION 117.** 71.05 (1) (c) 10. a. of the statutes is amended to read:

7           71.05 (1) (c) 10. a. The bonds or notes are used to fund multifamily affordable  
8           housing projects or elderly housing projects in this state, and the Forward Wisconsin  
9           ~~Housing and Economic~~ Development Authority has the authority to issue its bonds  
10          or notes for the project being funded.

11          **SECTION 118.** 71.05 (1) (c) 12. of the statutes is amended to read:

12          71.05 (1) (c) 12. The Forward Wisconsin ~~Housing and Economic~~ Development  
13          Authority, if the bonds or notes are issued to provide loans to a public affairs network  
14          under s. 234.75 (4), 2013 stats., or s. 235.75 (4).

15          **SECTION 119.** 71.07 (2dm) (a) 1. of the statutes is amended to read:

16          71.07 (2dm) (a) 1. “Certified” means entitled under s. 235.395 (3) (a) 4. or s.  
17          238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits  
18          or certified under s. 235.395 (5), 235.398 (5), or 235.3995 (4) or s. 238.395 (5), 2013  
19          stats., s. 238.398 (5), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009  
20          stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

21          **SECTION 120.** 71.07 (2dm) (a) 3. of the statutes is amended to read:

22          71.07 (2dm) (a) 3. “Development zone” means a development opportunity zone  
23          under s. 235.395 (1) (e) and (f) or 235.398 or s. 238.395 (1) (e) and (f), 2013 stats., or  
24          s. 238.398, 2013 stats., or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009

1 stats., or an airport development zone under s. 235.3995 or s. 238.3995, 2013 stats.,  
2 or s. 560.7995, 2009 stats.

3 **SECTION 121.** 71.07 (2dm) (a) 4. of the statutes is amended to read:

4 71.07 (2dm) (a) 4. “Previously owned property” means real property that the  
5 claimant or a related person owned during the 2 years prior to the department of  
6 commerce or the Wisconsin Economic Development Corporation or the Forward  
7 Wisconsin Development Authority designating the place where the property is  
8 located as a development zone and for which the claimant may not deduct a loss from  
9 the sale of the property to, or an exchange of the property with, the related person  
10 under section 267 of the Internal Revenue Code, except that section 267 (b) of the  
11 Internal Revenue Code is modified so that if the claimant owns any part of the  
12 property, rather than 50% ownership, the claimant is subject to section 267 (a) (1) of  
13 the Internal Revenue Code for purposes of this subsection.

14 **SECTION 122.** 71.07 (2dm) (f) 1. of the statutes is amended to read:

15 71.07 (2dm) (f) 1. A copy of the verification that the claimant may claim tax  
16 benefits under s. 235.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795  
17 (3) (a) 4., 2009 stats., or is certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4)  
18 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,  
19 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

20 **SECTION 123.** 71.07 (2dm) (f) 2. of the statutes is amended to read:

21 71.07 (2dm) (f) 2. A statement from the department of commerce or the  
22 Wisconsin Economic Development Corporation or the Forward Wisconsin  
23 Development Authority verifying the purchase price of the investment and verifying  
24 that the investment fulfills the requirements under par. (b).

25 **SECTION 124.** 71.07 (2dm) (i) of the statutes is amended to read:

1           71.07 (2dm) (i) Partnerships, limited liability companies, and tax-option  
2 corporations may not claim the credit under this subsection, but the eligibility for,  
3 and the amount of, that credit shall be determined on the basis of their economic  
4 activity, not that of their shareholders, partners, or members. The corporation,  
5 partnership, or limited liability company shall compute the amount of credit that  
6 may be claimed by each of its shareholders, partners, or members and provide that  
7 information to its shareholders, partners, or members. Partners, members of limited  
8 liability companies, and shareholders of tax-option corporations may claim the  
9 credit based on the partnership's, company's, or corporation's activities in proportion  
10 to their ownership interest and may offset it against the tax attributable to their  
11 income from the partnership's, company's, or corporation's business operations in the  
12 development zone; except that partners, members, and shareholders in a  
13 development zone under s. 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.  
14 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax  
15 attributable to their income.

16           **SECTION 125.** 71.07 (2dm) (j) of the statutes is amended to read:

17           71.07 (2dm) (j) If a person who is entitled under s. 235.395 (3) (a) 4. or s. 238.395  
18 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes  
19 ineligible for such tax benefits, or if a person's certification under s. 235.395 (5),  
20 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,  
21 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,  
22 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this  
23 subsection for the taxable year that includes the day on which the person becomes  
24 ineligible for tax benefits, the taxable year that includes the day on which the  
25 certification is revoked, or succeeding taxable years, and that person may carry over

1 no unused credits from previous years to offset tax under this chapter for the taxable  
2 year that includes the day on which the person becomes ineligible for tax benefits,  
3 the taxable year that includes the day on which the certification is revoked, or  
4 succeeding taxable years.

5 **SECTION 126.** 71.07 (2dm) (k) of the statutes is amended to read:

6 71.07 (2dm) (k) If a person who is entitled under s. 235.395 (3) (a) 4. or s.  
7 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits  
8 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013  
9 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009  
10 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business  
11 operations in the development zone during any of the taxable years that that zone  
12 exists, that person may not carry over to any taxable year following the year during  
13 which operations cease any unused credits from the taxable year during which  
14 operations cease or from previous taxable years.

15 **SECTION 127.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

16 71.07 (2dx) (a) 2. “Development zone” means a development zone under s.  
17 235.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity  
18 zone under s. 235.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., an  
19 enterprise development zone under s. 235.397 or s. 238.397, 2013 stats., or s.  
20 560.797, 2009 stats., an agricultural development zone under s. 235.398 or s.  
21 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under  
22 s. 235.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

23 **SECTION 128.** 71.07 (2dx) (a) 4. of the statutes is amended to read:

24 71.07 (2dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 235.30  
25 (2m).



1           **SECTION 129.** 71.07 (2dx) (b) (intro.), 2., 3., 4. and 5. of the statutes are amended  
2 to read:

3           71.07 (**2dx**) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and  
4 in s. 73.03 (35), and subject to s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009  
5 stats., for any taxable year for which the person is entitled under s. 235.395 (3) or s.  
6 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified  
7 under s. 235.365 (3). 235.397 (4), 235.398 (3), or 235.3995 or s. 238.365 (3), 2013  
8 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013  
9 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009  
10 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the  
11 taxes otherwise due under this chapter the following amounts:

12           2. The amount determined by multiplying the amount determined under s.  
13 235.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1) (b), 2009 stats., by  
14 the number of full-time jobs created in a development zone and filled by a member  
15 of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)  
16 for those jobs.

17           3. The amount determined by multiplying the amount determined under s.  
18 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the  
19 number of full-time jobs created in a development zone and not filled by a member  
20 of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)  
21 for those jobs.

22           4. The amount determined by multiplying the amount determined under s.  
23 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785 (1) (bm), 2009 stats.,  
24 by the number of full-time jobs retained, as provided in the rules under s. 235.385  
25 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., ~~excluding jobs for which a credit~~

1 ~~has been claimed under sub. (2dj),~~ in an enterprise development zone under s.  
 2 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009 stats., and for which significant  
 3 capital investment was made and by then subtracting the subsidies paid under s.  
 4 49.147 (3) (a) for those jobs.

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5 5. The amount determined by multiplying the amount determined under s.  
 6 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the  
 7 number of full-time jobs retained, as provided in the rules under s. 235.385 or s.  
 8 238.385, 2013 stats., or s. 560.785, 2009 stats., ~~excluding jobs for which a credit has~~  
 9 ~~been claimed under sub. (2dj),~~ in a development zone and not filled by a member of  
 10 a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)  
 11 for those jobs.

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**SECTION 130.** 71.07 (2dx) (be) of the statutes is amended to read:

13 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 235.395 (1)  
 14 (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats., may offset any  
 15 credits claimed under this subsection, including any credits carried over, against the  
 16 amount of the tax otherwise due under this subchapter attributable to all of the  
 17 claimant's income and against the tax attributable to income from directly related  
 18 business operations of the claimant.

**SECTION 131.** 71.07 (2dx) (bg) of the statutes is amended to read:

21 71.07 (2dx) (bg) *Other entities.* For claimants in a development zone under s.  
 22 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,  
 23 partnerships, limited liability companies, and tax-option corporations may not  
 24 claim the credit under this subsection, but the eligibility for, and amount of, that  
 25 credit shall be determined on the basis of their economic activity, not that of their  
 shareholders, partners, or members. The corporation, partnership, or company shall

1 compute the amount of the credit that may be claimed by each of its shareholders,  
2 partners, or members and shall provide that information to each of its shareholders,  
3 partners, or members. Partners, members of limited liability companies, and  
4 shareholders of tax-option corporations may claim the credit based on the  
5 partnership's, company's, or corporation's activities in proportion to their ownership  
6 interest and may offset it against the tax attributable to their income.

7 **SECTION 132.** 71.07 (2dx) (c) of the statutes is amended to read:

8 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits  
9 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or s. 238.365 (3), 2013  
10 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013  
11 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009  
12 stats., or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible  
13 for tax benefits under s. 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3),  
14 2009 stats., that person may not claim credits under this subsection for the taxable  
15 year that includes the day on which the certification is revoked; the taxable year that  
16 includes the day on which the person becomes ineligible for tax benefits; or  
17 succeeding taxable years and that person may not carry over unused credits from  
18 previous years to offset tax under this chapter for the taxable year that includes the  
19 day on which certification is revoked; the taxable year that includes the day on which  
20 the person becomes ineligible for tax benefits; or succeeding taxable years.

21 **SECTION 133.** 71.07 (2dx) (d) of the statutes is amended to read:

22 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.  
23 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax  
24 benefits or certified under s. 235.365 (3), 235.397 (4), 235.398 (4), or 235.3995 (4) or  
25 s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or

1 s. 238.3995 (4), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,  
 2 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases  
 3 business operations in the development zone during any of the taxable years that  
 4 that zone exists, that person may not carry over to any taxable year following the  
 5 year during which operations cease any unused credits from the taxable year during  
 6 which operations cease or from previous taxable years.

7 **SECTION 134.** 71.07 (2dy) (a) of the statutes is amended to read:

8 71.07 (2dy) (a) *Definition.* In this subsection, “claimant” means a person who  
 9 files a claim under this subsection and is certified under s. 235.301 (2) or s. 238.301  
 10 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits  
 11 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

12 **SECTION 135.** 71.07 (2dy) (b) of the statutes is amended to read:

13 71.07 (2dy) (b) *Filing claims.* Subject to the limitations under this subsection  
 14 and ss. 235.301 to 235.306 or ss. 238.301 to 238.306, 2013 stats., or ss. 560.701 to  
 15 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant  
 16 may claim as a credit against the tax imposed under s. 71.02 or 71.08, up to the  
 17 amount of the tax, the amount authorized for the claimant under s. 235.303 or s.  
 18 238.303, 2013 stats., or s. 560.703, 2009 stats.

19 **SECTION 136.** 71.07 (2dy) (c) 1. of the statutes is amended to read:

20 71.07 (2dy) (c) 1. No credit may be allowed under this subsection unless the  
 21 claimant includes with the claimant’s return a copy of the claimant’s certification  
 22 under s. 235.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and  
 23 a copy of the claimant’s notice of eligibility to receive tax benefits under s. 235.303  
 24 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

25 **SECTION 137.** 71.07 (2dy) (c) 2. of the statutes is amended to read:

and before  
January 1, 2016

insert  
44-18

1           71.07 (2dy) (c) 2. Partnerships, limited liability companies, and tax-option  
2 corporations may not claim the credit under this subsection, but the eligibility for,  
3 and the amount of, the credit are based on their authorization to claim tax benefits  
4 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats. A partnership,  
5 limited liability company, or tax-option corporation shall compute the amount of  
6 credit that each of its partners, members, or shareholders may claim and shall  
7 provide that information to each of them. Partners, members of limited liability  
8 companies, and shareholders of tax-option corporations may claim the credit in  
9 proportion to their ownership interests.

10           **SECTION 138.** 71.07 (2dy) (d) 2. of the statutes is amended to read:

11           71.07 (2dy) (d) 2. If a claimant's certification is revoked under s. 235.305 or s.  
12 238.305, 2013 stats., or s. 560.705, 2009 stats., or if a claimant becomes ineligible for  
13 tax benefits under s. 235.302 or s. 238.302, 2013 stats., or s. 560.702, 2009 stats., the  
14 claimant may not claim credits under this subsection for the taxable year that  
15 includes the day on which the certification is revoked; the taxable year that includes  
16 the day on which the claimant becomes ineligible for tax benefits; or succeeding  
17 taxable years and the claimant may not carry over unused credits from previous  
18 years to offset the tax imposed under s. 71.02 or 71.08 for the taxable year that  
19 includes the day on which certification is revoked; the taxable year that includes the  
20 day on which the claimant becomes ineligible for tax benefits; or succeeding taxable  
21 years.

22           **SECTION 139.** 71.07 (3g) (a) (intro.) of the statutes is amended to read:

23           71.07 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.  
24 73.03 (35m) and 235.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a  
25 business that is certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96

1 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.02 an  
2 amount equal to the sum of the following, as established under s. 235.23 (3) (c) or s.  
3 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

4 **SECTION 140.** 71.07 (3g) (b) of the statutes is amended to read:

5 71.07 (3g) (b) The department of revenue shall notify the ~~department of~~  
6 ~~commerce or the Wisconsin Economic Development Corporation~~ Forward Wisconsin  
7 Development Authority of all claims under this subsection.

8 **SECTION 141.** 71.07 (3g) (e) 2. of the statutes is amended to read:

9 71.07 (3g) (e) 2. The investments that relate to the amount described under par.  
10 (a) 2. for which a claimant makes a claim under this subsection must be retained for  
11 use in the technology zone for the period during which the claimant's business is  
12 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

13 **SECTION 142.** 71.07 (3g) (f) 1. of the statutes is amended to read:

14 71.07 (3g) (f) 1. A copy of the verification that the claimant's business is  
15 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.,  
16 and that the business has entered into an agreement under s. 235.23 (3) (d) or s.  
17 238.23 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

18 **SECTION 143.** 71.07 (3g) (f) 2. of the statutes is amended to read:

19 71.07 (3g) (f) 2. A statement from the department of commerce or the Wisconsin  
20 Economic Development Corporation or the Forward Wisconsin Development  
21 Authority verifying the purchase price of the investment described under par. (a) 2.  
22 and verifying that the investment fulfills the requirement under par. (e) 2.

23 **SECTION 144.** 71.07 (3q) (a) 1. of the statutes is amended to read:

24 71.07 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits  
25 under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

1           **SECTION 145.** 71.07 (3q) (a) 2. of the statutes is amended to read:

2           71.07 (3q) (a) 2. “Eligible employee” means, for taxable years beginning before  
3           January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who  
4           satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for  
5           taxable years beginning after December 31, 2010, an eligible employee under s.  
6           ~~238.16~~ 235.16 (1) (b) who satisfies the wage requirements under s. ~~238.16~~ 235.16 (3)  
7           (a) or (b). *and before January 1, 2011*

8           **SECTION 146.** 71.07 (3q) (b) (intro.) of the statutes is amended to read:

9           71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this  
10          subsection and s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for  
11          taxable years beginning after December 31, 2009, a claimant may claim as a credit  
12          against the taxes imposed under ss. 71.02 and 71.08 any of the following:

13          **SECTION 147.** 71.07 (3q) (b) 1. of the statutes is amended to read:

14          71.07 (3q) (b) 1. The amount of wages that the claimant paid to an eligible  
15          employee in the taxable year, not to exceed 10 percent of such wages, as determined  
16          by the Forward Wisconsin Development Authority under s. 235.16 or the Wisconsin  
17          Economic Development Corporation under s. 238.16, 2013 stats., or the department  
18          of commerce under s. 560.2055, 2009 stats.

19          **SECTION 148.** 71.07 (3q) (b) 2. of the statutes is amended to read:

20          71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable  
21          year, as determined under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009  
22          stats., to undertake the training activities described under s. 235.16 (3) (c) or s.  
23          238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

24          **SECTION 149.** 71.07 (3q) (b) 2. of the statutes is amended to read:

1           71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable  
2 year, as determined under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009  
3 stats., to undertake the training activities described under s. 235.16 (3) (c) or s.  
4 238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

5           **SECTION 150.** 71.07 (3q) (c) 2. of the statutes is amended to read:

6           71.07 (3q) (c) 2. No credit may be allowed under this subsection unless the  
7 claimant includes with the claimant's return a copy of the claimant's certification for  
8 tax benefits under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009  
9 stats.

10          **SECTION 151.** 71.07 (3q) (c) 3. of the statutes is amended to read:

11          71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under  
12 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January  
13 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of  
14 any credits reallocated under s. 238.15 (3) (d), 2013 stats., or s. 560.205 (3) (d), 2009  
15 stats.

16          **SECTION 152.** 71.07 (3w) (a) 2. of the statutes is amended to read:

17          71.07 (3w) (a) 2. "Claimant" means a person who is certified to claim tax  
18 benefits under s. 235.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009  
19 stats., and who files a claim under this subsection.

20          **SECTION 153.** 71.07 (3w) (a) 3. of the statutes is amended to read:

21          71.07 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined  
22 in s. 235.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009  
23 stats.

24          **SECTION 154.** 71.07 (3w) (a) 4. of the statutes is amended to read:



1           71.07 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 235.399  
2 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

3           **SECTION 155.** 71.07 (3w) (a) 5d. of the statutes is amended to read:

4           71.07 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or  
5 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,  
6 2009 stats.

7           **SECTION 156.** 71.07 (3w) (a) 5e. of the statutes is amended to read:

8           71.07 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or  
9 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,  
10 2009 stats.

11           **SECTION 157.** 71.07 (3w) (b) (intro.) of the statutes is amended to read:

12           71.07 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations  
13 provided in this subsection and s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,  
14 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02  
15 or 71.08 an amount calculated as follows:

16           **SECTION 158.** 71.07 (3w) (b) 5. of the statutes is amended to read:

17           71.07 (3w) (b) 5. Multiply the amount determined under subd. 4. by the  
18 percentage determined by under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,  
19 2009 stats., not to exceed 7 percent.

20           **SECTION 159.** 71.07 (3w) (bm) 1. of the statutes is amended to read:

21           71.07 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and  
22 4., and subject to the limitations provided in this subsection and s. 235.399 or s.  
23 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit  
24 against the tax imposed under s. 71.02 or 71.08 an amount equal to a percentage, as  
25 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not

1 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade  
2 or improve the job-related skills of any of the claimant's full-time employees, to train  
3 any of the claimant's full-time employees on the use of job-related new technologies,  
4 or to provide job-related training to any full-time employee whose employment with  
5 the claimant represents the employee's first full-time job. This subdivision does not  
6 apply to employees who do not work in an enterprise zone.

7 **SECTION 160.** 71.07 (3w) (bm) 2. of the statutes is amended to read:

8 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and  
9 4., and subject to the limitations provided in this subsection and s. 235.399 or s.  
10 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit  
11 against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage,  
12 as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.,  
13 not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all  
14 of the claimant's full-time employees whose annual wages are greater than the  
15 amount determined by multiplying 2,080 by 150 percent of the federal minimum  
16 wage in a tier I county or municipality, not including the wages paid to the employees  
17 determined under par. (b) 1., or greater than \$30,000 in a tier II county or  
18 municipality, not including the wages paid to the employees determined under par.  
19 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if  
20 the total number of such employees is equal to or greater than the total number of  
21 such employees in the base year. A claimant may claim a credit under this  
22 subdivision for no more than 5 consecutive taxable years.

23 **SECTION 161.** 71.07 (3w) (bm) 3. of the statutes is amended to read:

24 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and  
25 4., and subject to the limitations provided in this subsection and s. 235.399 or s.