

**2015 DRAFTING REQUEST**

**Bill**

Received: 9/16/2015 Received By: rkite  
For: Thomas Tiffany (608) 266-2509 Same as LRB: -3980  
May Contact: By/Representing: Tyler  
Subject: Nat. Res. - parks and forestry Drafter: zwyatt  
Addl. Drafters:  
Extra Copies:

Submit via email: YES  
Requester's email: Sen.Tiffany@legis.wi.gov  
Carbon copy (CC) to: elisabeth.shea@legis.wisconsin.gov  
zachary.wyatt@legis.wisconsin.gov  
robin.kite@legis.wisconsin.gov

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Various managed forest land changes

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	zwyatt 9/29/2015		_____			
/P1	zwyatt 10/15/2015	anienaja 9/30/2015	_____	sbasford 9/30/2015		State S&L
/P2	zwyatt	kmochal	_____	srose		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	10/19/2015	10/16/2015	_____	10/16/2015		S&L
/P3	zwyatt 11/2/2015	eweiss 10/20/2015	_____	mbarman 10/20/2015		State S&L
/P4	zwyatt 11/25/2015	eweiss 11/3/2015	_____	sbasford 11/3/2015		State S&L
/P5	zwyatt 11/30/2015	eweiss 11/25/2015	_____	mbarman 11/25/2015		State S&L
/P6	zwyatt 12/1/2015	wjackson 11/30/2015	_____	mbarman 11/30/2015		State S&L
/1		eweiss 12/1/2015	_____	mbarman 12/1/2015	sbasford 12/1/2015	State S&L

FE Sent For:

12-02-2015  
("1/1")

see attached

<END>

**Wyatt, Zachary**

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**From:** Wenzlaff, Tyler  
**Sent:** Friday, September 25, 2015 2:26 PM  
**To:** Wyatt, Zachary  
**Subject:** RE: LRB 15-3526 Managed forest land

Zack,

77.82(1) X

\* I talked to Larry about #10. He suggested language that allowed the land owner to opt out of changes they didn't agree with but still allow for the ability to stay enrolled in the program. I think that is something we would like to do.

Another issue that Sen. Tiffany and Rep. Mursau would like to include is expanding the accreditation for those who can issue a cutting notice without DNR approval. You may recall that Sen. Tiffany authored a budget motion that expanded upon the Gov.'s budget on who can issue a cutting notice without DNR approval. The motion expanded it to a number of different accredited groups. This provision would add individuals that have:

77.06(1)(b) X

77.86(1)(b) X

- 1.) Four year degree in Forestry Science from an accredited school.  
and
- 2.) 5 years of work equivalent experience in management plan writing or tree marking
  - a. Define work equivalent experience how it is done in other parts of the statutes.
- 3.) Two year degree in Forestry Science from an accredited school.  
And
- 4.) 5 years of work equivalent experience in management plan writing or tree marking
  - a. Define work equivalent experience how it is done in other parts of the statutes.

Let me know if you have any questions. Thanks.

Tyler

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**From:** Wyatt, Zachary  
**Sent:** Wednesday, September 23, 2015 9:08 AM  
**To:** Wenzlaff, Tyler <Tyler.Wenzlaff@legis.wisconsin.gov>  
**Subject:** RE: LRB 15-3526 Managed forest land

Robin indicated you were looking for this draft by Friday. Any chance we can push that to Monday or Tuesday? It's a complicated draft that will require review by one of the tax drafters. It's my top priority, so you'll get it as soon as possible regardless.

Zack

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**From:** Wenzlaff, Tyler  
**Sent:** Monday, September 21, 2015 2:30 PM  
**To:** Wyatt, Zachary <Zachary.Wyatt@legis.wisconsin.gov>  
**Subject:** RE: LRB 15-3526 Managed forest land

Hi Zach,

- #5 – Attached
- #8 – please include

#10 – It is needed, there have been several court decisions over the years that have been in conflict to this statute. You can ignore this provision for now though as I’m working with Larry Konopacki on language. I may have larry contact you and if he does you may talk about this draft.

#12 – Yes it is my intention is to eliminate the yield and severance tax.

Thanks, let me know if you have any additional questions.

Tyler

**From:** Wyatt, Zachary  
**Sent:** Monday, September 21, 2015 2:22 PM  
**To:** Wenzlaff, Tyler <Tyler.Wenzlaff@legis.wisconsin.gov>  
**Subject:** LRB 15-3526 Managed forest land

Hi Tyler,

I am working on this draft and have questions about the following items:

- 5. Regarding in-kind gifts for access to closed land, you parenthetically reference a “new article.” Do you have a link to that article or additional information you can provide on this item?
- 8. This is listed as “possible language.” Should I include this in this draft?
- 9. If #8 is not included, do you want this item included? “Wildlife action plan” is not defined in statute currently.
- 10. Is this item needed? Under s. 77.83 (3) (f), DNR and a land owner must mutually agree to changes to a management plan.
- 12. Is your intent to eliminate the yield and severance taxes entirely? Or is this referencing the timing of the payment?

**Zachary D. Wyatt**  
Legislative Attorney  
Wisconsin Legislative Reference Bureau  
[zachary.wyatt@legis.wisconsin.gov](mailto:zachary.wyatt@legis.wisconsin.gov)  
608.267.3362

*The information contained in this communication may be confidential and protected by the attorney-client privilege.*

**From:** Wenzlaff, Tyler  
**Sent:** Thursday, September 10, 2015 12:13 PM  
**To:** Kite, Robin <Robin.Kite@legis.wisconsin.gov>  
**Subject:**

Robin,

Sen. Tiffany would like to make some changes to Wisconsin Managed Forest Law program. Many of these changes were contained in SB 543 from last session. We are working with Rep. Mursau but haven’t met with him yet on these specific issues so they might change. We are hoping to have this available for the fall session. We are scheduled to meet with Mursau next week and I’ll let you know if any provisions are added or removed. Let me know if you have any additional questions.

Tyler

Tyler Wenzlaff  
Office of Wisconsin State Senator Tom Tiffany

MFL Issues

1. Cap on closed MFL land in a town (Czaja) - See s. 77.83(1)(a)1.

- a. Currently set at 160 acres
- b. Would remove the cap
  - i. Removing cap would make MFL a more attractive program to towns currently at the cap

2. National Heritage Inventory can only be conducted on private land with land owners permission - Maybe referring to s. 23.135.

3. Land removal from MFL without penalty (Mursau) - New

- a. Currently if you want to remove land from MFL you have to pay a withdrawal fee (\$300) to the state and a withdrawal tax to the municipality and counties <sup>77.88(5)</sup> <sub>77.88(5m)</sub>
- b. Would allow an enrollee to remove their land for any reason without paying penalty
  - i. Would allow enrollees to continue in program while removing parcel to meet productivity requirements
  - ii. Part of DNR budget request
  - iii. Enrollee can remove land for any reason in order to meet 80% productivity requirement without paying penalty
  - iv. The owner would only be able to remove the number of acres that is necessary for the parcel to meet productivity requirements
  - v. Applies to non-industrial owners
  - vi. Currently tax goes to local municipalities and counties (80% municipalities/20% counties)
  - vii. Possibility of keeping land enrolled in MFL and open to additional harvest for industry
  - viii. Critical given the continued spread of Emerald Ash Borer and its potential impact on the MFL program

4. Return all Closed Acreage Fees May be same as LRB-1548

- a. Currently the closed acreage fee that MFL enrollees pay goes to the forestry account
- b. Would send it back to the counties and towns in which the land is enrolled
  - i. Towns 80/20 split with counties
  - ii. Important part of maintaining local support for the MFL program
  - iii. Would provide additional resources for towns and counties to maintain roads
  - iv. Supported by both the Counties and Towns Association

5. Allow in-kind gifts for access to closed private land (News article) New

6. Allow the sale or transfer of a portion of a MFL legal description without having to withdraw the entire legal description prior to ownership transfer (2013 SB 543) Sections 78-82

7. Change in master plan process to increase logging, variance process (DNR approved language) possibly b0128

- a. STATE FOREST PLAN VARIANCE. The department of natural resources shall propose a variance to the master plans the master plans of all state forests except for the southern state forests, as defined in section 27.016 (1) (c) of the statutes, and except for Governor Knowles State Forest so that 75 percent of all the land in those state forests combined is classified as a forest production area.

8. WAP voluntary - possible language New - see DNR website - feds give money to states for these

- a. The WAP is a resource to assist individuals and organizations interested in the management and wildlife restoration of SGCN and their habitat; however, it does not imply that the department or any stakeholders should take specific actions. <sup>action plans</sup>
- b. The WAP is not intended to be used to make specific stand-level management decisions, it is aimed more at informing property and landscape level decision making and planning efforts"
- c. WAP should not be referenced as guidance on any official DNR forms.

9. Remove reference to WAP in any DNR form or forest management guidance. see above

10. Any changes made by DNR to an enrollee management plan require notification of enrollee. New

- a. Notification means letter detailing changes.

11. Prohibit the inclusion of a parcel in the MFL program if there is a building or an improvement associated with a building located on a parcel. (2013 SB 543) Sections 22, 24

- a. Not included under the definition of buildings or improvements:
  - i. Hunting blinds, as specified by DNR by rule, and other buildings, structures, and fixtures that are needed for sound forestry practices, also as provided by DNR by rule.

12. Removal of Yield Tax and Severance Tax

a. Enrollees would no longer have to pay a yield tax under MFL or severance tax under FCL when a harvest is conducted *New - see ss. 77.07 + 77.87*

13. Removal for Natural Disaster (2013 SB 543) *Section 90*

a. For managed forest land that has been damaged by a natural disaster, this provision allows the owner to ask for special consideration to bring the land back into compliance with MFL eligibility requirements.

14. Allow DNR to promulgate the rules required in the bill as emergency rules (2013 SB 543) *New*

15. Management Plan Renew (2013 SB 543) - ?

a. Bill removes the requirement that MFL participants develop a new management plan when they apply to renew their MFL order.

16. Land Additions (2013 SB 543) *Sections 39, 40*

a. A MFL owner may add land to an order regardless of when the original order took effect, so that all owners may apply to DNR to designate an additional parcel if it is at least 3 acres in size and contiguous to the designated land.

17. Withdrawal Tax Calculations (2013 SB 543) *Section 114*

a. Limit the number of years the withdrawal tax is calculated to 10 years or the number of years the land was designated as managed forest land, whichever is fewer.

# Land Program

(From Page 1)

Johnson is trying to create relationships, in which new hunters will provide free labor in exchange for having access to the land to hunt under restrictions set by the landowner.

Some of the activities could include clearing brush, building trails, mending fences, or pulling invasive species. The program is flexible and activities could fit in with individual skills and knowledge that new hunters possess. The new hunters would follow rules set by the landowner, Johnson said.

He is also looking for new mentors — people who are willing to take new hunters under their wing and help them get established as hunters.

The program began with trying to recruit landowners west of Madison in what had been the Riley Game Cooperative that was established by the late Aldo Leopold in the 1940s.

Now it has expanded statewide. But Johnson realizes that many landowners view their land as "their sanctuary." The program does not require landowners to open their land to the public, but rather encourages them to develop a relationship with a person interested in hunting. The landowner can set limitations and

# Trade 'land labor' for hunting spots?

By Tim Eisele  
Contributing Writer  
Madison — A match-making service for sportsmen? Well, sort of — for new hunters, at least. And with a UW-Madison graduate student as the matchmaker, Garrett Johnson is working to match new hunters with private landowners.

The reason?

On one hand, many people who participate in Learn to Hunt programs finish the training with a desire to hunt, but do not have access to private land.

On the other hand, many landowners have their hands full managing their acreage, trying to remove or reduce invasive species, and could use someone to help keep an eye on their property when the owner is on site or hunting.

Johnson, a graduate student in the LaFollette School of Public Affairs, is working as a project assistant for the DNR, matching up landowners with Learn to Hunt graduates.

In return for being able to hunt at specific times

These hunters completed a Learn to Hunt program for turkeys in Crawford County, but now the challenge is to find someone who will mentor them in the future or who is willing to let them hunt on their land. A new project is trying to match new hunters with landowners and a hunting spot in exchange for labor.

where and when the person can hunt.

Johnson, a native of Osceola where he grew up hunting squirrels and deer, and fishing, said he has always cared about the environment and realized the importance of hunting.

Keith Warnke, DNR hunting and shooting sports coordinator, said this is one of several pilot programs the DNR is trying to recruit and retain hunters.

"We are breaking brand new ground, and need new things," Warnke said.

He said hunter numbers for most types of hunting are decreasing. Deer hunting is steady, but there is a projection for a 25-percent drop in the next 15 years.

and for specific species allowed by the landowner, the new hunters provide labor for land-management activities.

"Surveys indicate the reasons people who participate in Learn to Hunt events don't stick with hunting afterward is that they don't have land to hunt on and they don't have a mentor," Johnson said.

(See Land Program Page 10)

JUNE 26, 2015  
who want to get their food from local sources. They are interested in learning to hunt turkeys and deer.

Maynard said research has found three hurdles for new hunters: finding mentors; obtaining access; and borrowing or sharing hunting equipment.

"Connecting new hunters who need a place to hunt with landowners has a lot of potential," Maynard said. "Our role is almost like a dating service where we can make a connection between the people and then the individuals can work it out."

She sees demand from people who want to learn more about hunting. The program has been working with landowners who have ag damage permits and who need help harvesting wildlife. The DNR is now looking for landowners who can use more help with their land management.

The project staff also is learning from landowners who have come up with their own group of neighbors who made agreements that hunters follow. This group gives a card to the hunters to carry with them. Landowners would know that each of the hunters has earned his or her hunter education certificate and has gone through the LTH program.

Landowners or mentors may contact Johnson at (715) 338-7239 or garrettjohnson49@gmail.com. Contact Maynard at (608) 267-7438 or e-mail to: kelly.maynard@wisconsin.gov.

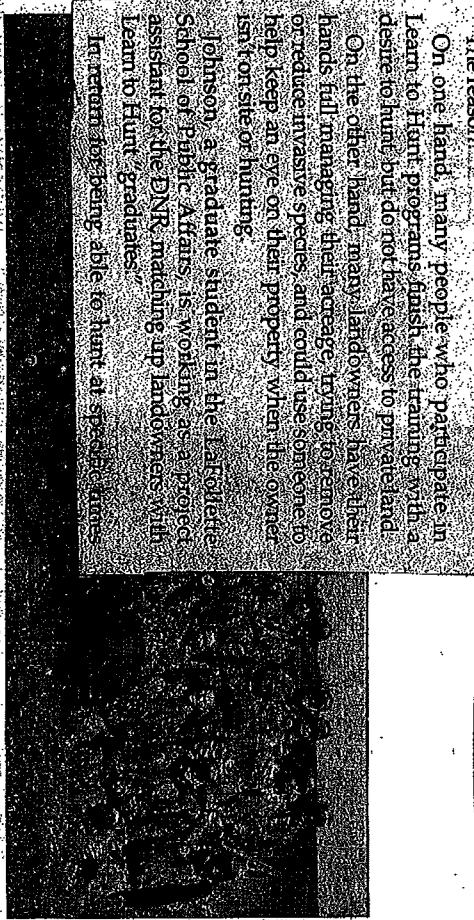


Photo by Tim Eisele

The intent for these three statutes is to mandate that an open and fair competitive bidding process be applied on public land timber sales. In doing so, the statutes require publication of a classified advertisement in a newspaper having general circulation in the county in which the timber is sold. Solely relying on newspaper advertising to reach prospective bidders may be missing some potential contractors who are becoming more attuned to searching for opportunities on the web. Classified ads are also expensive, averaging \$23.78 per sale in FY13. Allowing for other advertising methods such as posting on the web would save administrative costs while still ensuring a competitive bidding process. Revising the advertising requirements could save approximately \$21,900 per year for the state, counties, municipalities and schools who administer public forests.

The goal of advertising public forest timber sales is to encourage the maximum number and value of bids submitted. As such, in most cases a list of interested eligible bidders is maintained locally and those bidders are contacted to be made aware of the sale of timber. Further, it is also typical to give bidders as much time as possible (often 2-4 weeks) between notification/advertisement and the actual bid opening, in order to provide time to inspect the sale areas and develop bids; however, the time frames vary based on the unique circumstances of each sale. Department handbook guidance currently requires advertising for two consecutive weeks, with the last being at least one week prior to the bid opening.

There is also the effect of duplicity. For example, many of the Department's properties span multiple counties. It is common practice that as timber sales are established and ready to be sold, they are all offered for sale at one time as a "package" whereby contractors bid on individual sales in that package. It is not uncommon that in these packages, sales are bundled that originated from more than one county. To execute the law, the same advertisement for that package is published in County A, County B and even County C and then repeated a second time to meet the law of publishing twice. This essentially triples the cost of advertising for the same event.

Item #3

**5. MFL Program Modification**--The Department requests modifications to s.77.88 of the statutes to allow a landowner to voluntarily withdraw from managed forest law (MFL) designation if the Department determines that part of a parcel is unsuitable for the production of merchantable timber, due to environmental, ecological or economic or other concerns or if the Department determines that the parcel is unable to produce merchantable timber in the amount required under the MFL program. The owner would only be able to withdraw the number of acres that is necessary for the parcel to resume sustainable production of merchantable timber or resume its ability to meet the merchantable timber production requirement. The owner is exempt from paying a withdrawal tax or fee for these types of withdrawals.

**C. LAND DIVISION**

**1. Bureau of Natural Heritage Conservation**--The Department requests to modify the following Statutes to recognize that the Bureau of Endangered Resources Bureau has been renamed to the Bureau of Natural Heritage Conservation:

- all references in Chapter 20
- s. 29.319(2)
- s. 71.10 (5)
- s. 71.30(10)





EMW

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

INSERT

Rwf ✓  
S.A. ✓  
Xref ✓

Gen.

1 AN ACT ...; relating to: taxes on managed forest lands, eligibility for the managed ✓

2 forest land program, management plans for managed forest land, sale or

3 transfer of managed forest land, productivity of managed forest land, closed

4 managed forest land, forest production areas, natural heritage inventory, and

5 wildlife action plans.

***Analysis by the Legislative Reference Bureau***

This bill makes numerous changes to the managed forest land (MFL) program administered by the Department of Natural Resources (DNR).

***Introduction***

Under current law, certain forested land may be designated as MFL under a program administered by DNR. Under this program, the owner of land designated as MFL makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable. In exchange, the owner must comply with certain forestry practices and have a management plan prepared for the land. The owner must also open the MFL to the public for hunting, fishing, hiking, sight-seeing, and cross-country skiing, but may designate up to a certain number of acres as being closed to the public. For MFL that is designated as closed, the owner must pay an additional closed acreage fee. An owner seeking to have land designated as MFL submits an application to DNR that contains a management plan for the

land. If the MFL meets the eligibility requirements under the program, which include minimum acreage requirements and requirements as to how much merchantable timber can be produced on the land, DNR approves the application and issues an order designating the land as MFL. An owner may choose to have the order last 25 or 50 years.

A similar program exists for land designated as forest croplands (FCL). Since July 1985, no new land may be subject to the FCL program. However, there is forest land that is currently in this program since the designations last for 25 or 50 years.

**Taxes and fees**

Under current law, an owner pays a severance tax for wood products removed from FCL and a yield tax for merchantable timber cut from MFL. This bill eliminates both taxes.

Under current law, subject to limitations, land may be withdrawn from the MFL program with payment of a withdrawal tax. The withdrawal tax is the higher of two amounts: the amount of past tax liability, less the taxes paid, or 5 percent of the fair market value of the merchantable timber on the land, less the taxes paid. Variations on this method of calculating the withdrawal taxes are used depending on when the land was designated as MFL, how long the land has been designated as MFL, and whether the MFL is subject to an original order or an order that has been renewed. Under this bill, those methods are replaced with a single method of calculating this tax: the total net property tax rate imposed by the municipality in which the land is located is multiplied by the assessed value of the land being withdrawn, with the result then multiplied by ten years, or the number of years the MFL was subject to the order, whichever is fewer.

Under current law, the amount that is collected as closed acreage fees is collected by the applicable taxation district and paid to the applicable county, which pays these amounts to DNR for deposit into the conservation fund. This bill requires the taxation district to retain 80 percent of the closed acreage fees and to pay 20 percent of the closed acreage fees to the county. None of the amount collected is paid to DNR.

**Eligible land**

Under current law, a parcel that is developed for a human residence is not eligible for designation as MFL. Under the bill, a parcel is not eligible if there is any building or improvement associated with a building located on the parcel. The bill defines "building" to include any structure used as shelter, as a place of employment, or as storage and "improvement" to include any accessory building, structure, or fixture that is placed on a parcel for the parcel's benefit. The bill specifically excludes roads, certain rights-of-way, fences, hunting blinds, and other structures from being considered improvements.

Under current law, the owner of land that is designated as managed forest land under an order that takes effect on or after April 28, 2004, may file an application with the department to designate as managed forest land an additional parcel of land if the additional parcel is at least 3 acres in size and is contiguous to any of that

DNR

3  
three

designated land. This bill allows any owner of MFL to apply to designate an additional parcel of land as MFL regardless of the date of the order designating the land as MFL.

### ***Management plans***

Under current law, an amendment to or repeal of the managed forest land subchapter of the statutes does not affect the terms of an order or management plan, except as expressly agreed to in writing by the land owner and DNR. Under this bill, subject to certain exceptions, DNR may not amend or otherwise change the terms of an order or management plan to conform with changes made to the statutes subsequent to the date on which the order was entered or the plan was approved.

Under current law, the owner of land under an MFL order may apply to renew the order and must satisfy the same requirements required of an original application, including providing DNR with a proposed management plan. Under this bill, the management plan requirement may be satisfied by the management plan that is in effect on the date that the application for renewal is filed.

### ***Sales and transfers of land***

Under current law, an owner may sell or transfer an entire parcel of MFL. An owner may also sell or transfer part of a parcel of MFL, if the land being sold or transferred is all of the owner's land located in a quarter-quarter section or in a government lot or fractional lot, provided that the land remaining meets the eligibility requirements for designation as MFL. This bill eliminates these restrictions so that any owner may sell or transfer an entire parcel or any part of a parcel, provided that the land remaining meets the eligibility requirements for designation as MFL.

### ***Productivity of land***

This bill creates a provision that allows an owner of MFL that has been damaged by a natural disaster to restore the productivity of the land so that it meets the requirements under the MFL program for producing merchantable timber. If the owner fails to complete the restoration within a time period specified by DNR, either DNR may order withdrawal of the land or the owner of the land may request withdrawal of the land. The owner is exempt from payment of withdrawal taxes if the owner makes the request and DNR determines that the MFL is unable to meet the production requirements for merchantable timber and if the owner withdraws only the number of acres necessary for the parcel to again meet the production requirements.

This bill also allows an owner who is unable to meet the requirements for producing merchantable timber to request withdrawal of that part of a parcel that is unsuitable for the production of merchantable timber. The owner is exempt from payment of withdrawal taxes or fees.

Under current law, a person may not cut any merchantable wood products on FCL or any merchantable timber on MFL unless the owner has filed a notice with DNR. DNR may prescribe the amount of forest products or timber to be removed

unless the notice of intention to cut was provided to DNR by a cooperating forester authorized to assist in the harvesting and sale of timber or by a, accredited forester. Under this bill, DNR may not prescribe the amount of forest products or timber to be removed if the notice of intention to cut was provided to DNR by additional persons meeting specified education and work experience requirements.

### ***Closed lands***

Under current law, an owner may designate MFL as closed to public access. The closed area may consist of a quarter-quarter section, a government lot, a fractional lot, or a combination thereof, or up to 160 acres in each municipality. This bill eliminates the limit on acreage that can be designated as closed within a municipality.

This bill also allows an owner of land designated as closed to permit access to the land for hunting purposes by members of the public who perform activities on the land for the benefit of the owner.

### ***Other provisions***

Under current law, a “forest production area” is an area in a state forest that DNR has classified as an area in which the primary management objective relates to the production of timber and other forest products. This bill requires DNR to amend the master plans of all state forests except for the southern state forests and Governor Knowles State Forest so that 75 percent of all the land in those state forests combined is classified as a forest production area.

Under current law, DNR conducts a natural heritage inventory program to determine the existence and degree of endangerment of natural areas. Under this bill, activities under the program may be conducted on private property only with the permission of the property owner.

This bill authorizes DNR to prepare a state wildlife action plan that identifies which native wildlife species with low or declining populations are most at risk and that provides guidance for activities to conserve those species. The plan may not require action by property owners or the department and may not be referenced as guidance on DNR forms.

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

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

- 1           **SECTION 1.** 23.0951 of the statutes is created to read:
- 2           **23.0951 Wildlife action plan.** The department may prepare a state wildlife
- 3           action plan that identifies which native wildlife species with low or declining

1 populations are most at risk and provides guidance for activities to conserve those  
2 species. The plan may not require action by property owners or the department. The  
3 department may not require that the plan be used as guidance on official department  
4 forms.

5 **SECTION 2.** 23.27 (3) (c) of the statutes is created to read:

6 23.27 (3) (c) *Rights of property owners.* The department may conduct activities  
7 under this subsection on private property only with the permission of the owner of  
8 the property.

9 **SECTION 3.** 26.06 (1) of the statutes is amended to read:

10 26.06 (1) Foresters, forest supervisors, rangers and wardens of the department  
11 and the cruisers and foresters of the board of commissioners of public lands have the  
12 enforcement powers specified in s. 26.97 with respect to, and may seize, without  
13 process, any forest products unlawfully severed from public lands of the state, federal  
14 lands leased to the state, county forest lands entered under s. 28.11, forest croplands  
15 entered under subch. I of ch. 77 or managed forest land designated under subch. VI  
16 of ch. 77. Seized products cut from lands under the control of the board of  
17 commissioners of public lands shall be held for the commissioners and those cut from  
18 forest croplands, managed forest land or county forest shall be held for the owner,  
19 and subject to the payment of ~~severance taxes, yield taxes or~~ severance share thereon  
20 to the state. Products cut from state forest lands or federal lands leased to the  
21 department shall be appraised and sold. Products appraised at more than \$500 shall  
22 be sold on sealed bids not less than 10 days after a class 1 notice has been published,  
23 under ch. 985, in the county where the material is located. Any sheriff may seize and  
24 hold for the owner thereof any forest products unlawfully severed or removed.

1 SECTION 4. 74.25 (1) (a) 6. of the statutes is amended to read:

2 74.25 (1) (a) 6. Pay to the county treasurer ~~20%~~ <sup>20 percent</sup> of collections of occupational  
3 taxes on coal docks, ~~20%~~ <sup>20 percent</sup> of collections of the taxes imposed under ss. 77.04 and 77.84  
4 (2) (a) and, (am), and (bp), and all ~~20%~~ <sup>percent</sup> of collections of payments for lands under s.  
5 77.84 (2) (b); ~~and (bm), and (bp).~~

6 History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171; 2013 a. 54, 81.

6 SECTION 5. 74.30 (1) (f) of the statutes is amended to read:

7 74.30 (1) (f) Pay to the county treasurer ~~20%~~ <sup>20 percent</sup> of collections of occupational taxes  
8 on coal docks, ~~20%~~ <sup>20 percent</sup> of collections of the taxes imposed under ss. 77.04 and 77.84 (2)  
9 (a) and, (am), and (bp), and all ~~20%~~ <sup>percent</sup> of collections of payments for lands under s. 77.84  
10 (2) (b); ~~and (bm), and (bp).~~

11 History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171; 2013 a. 54, 81; 2013 a. 151 s. 28.

11 SECTION 6. 75.36 (2) (a) of the statutes is amended to read:

12 75.36 (2) (a) If property is acquired by a county taking a tax deed under this  
13 chapter, the county is not required to pay any special charges or special assessments  
14 until the property is sold by the county. In the case of lands designated as forest  
15 croplands or managed forest lands, the county is not required to pay any taxes under  
16 s. 77.04, ~~77.07 or 77.87~~ until the forest crop is cut. The liens of the tax certificate and  
17 of all general property taxes, special assessments, special charges and special taxes  
18 levied against the property shall merge in the county's title.

19 History: 1987 a. 378 ss. 120, 122; 1989 a. 104; 1997 a. 72, 224; 1999 a. 150 s. 672; 2001 a. 30 s. 108; 2003 a. 228.

19 SECTION 7. 77.06 (1) (b) 2. of the statutes <sup>as created by 2015 Wisconsin Act 55,</sup> is renumbered 77.06 (1) (b) 2. (intro.)

20 and amended to read:

21 77.06 (1) (b) 2. (intro.) If The department <sup>of natural resources</sup> may not prescribe the amount of  
22 forest products to be cut if the notice of intention to cut was provided to the  
23 department of natural resources <sup>by a</sup> any of the following:

1           a. A cooperating forester authorized under s. 28.05 to assist the state in the  
2 harvesting and sale of timber, ~~or by a forester accredited by the Society of American~~  
3 ~~Foresters, Association of Consulting Foresters, or Wisconsin Consulting Foresters,~~  
4 the department may not prescribe the amount of forest products to be removed.

History: 1971 c. 215; 1977 c. 29, 224; 2009 a. 365; 2015 a. 55.

5           **SECTION 8.** 77.06 (1) (b) 2. b. of the statutes is created to read:

6           77.06 (1) (b) 2. b. A forester accredited by the Society of American Foresters,  
7 Association of Consulting Foresters, or Wisconsin Consulting Foresters.

8           **SECTION 9.** 77.06 (1) (b) 2. c. of the statutes is created to read:

9           77.06 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry  
10 program provided by a nationally or regionally accredited institution of higher  
11 education and who has engaged in the equivalent of 5 years of full-time work work  
12 preparing forest management plans or marking trees for cutting.

13           **SECTION 10.** 77.06 (1) (b) 2. d. of the statutes is created to read:

14           77.06 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry  
15 program provided by an accredited technical or vocational school and who has  
16 engaged in the equivalent of 5 years of full-time work work preparing forest  
17 management plans or marking trees for cutting.

18           **SECTION 11.** 77.07 of the statutes is repealed.

19           **SECTION 12.** 77.10 (1) (a) of the statutes is amended to read:

20           77.10 (1) (a) The department of natural resources shall on the application of  
21 the department of revenue or the owner of any forest croplands or the town board of  
22 the town in which said lands lie and may on its own motion at any time cause an  
23 investigation to be made and hearing to be had as to whether any forest croplands  
24 shall continue under this subchapter. If on such hearing after due notice to and

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as affected by 2015 Wisconsin Act 55,

1 opportunity to be heard by the department of revenue, the town and the owner, the  
2 department of natural resources finds that any such lands are not meeting the  
3 requirements set forth in s. 77.02 or that the owner has made use of the land for  
4 anything other than forestry or has failed to practice sound forestry on the land, the  
5 department of natural resources shall cancel the entry of such description and issue  
6 an order of withdrawal, and the owner shall be liable for the tax and penalty under  
7 sub. (2). Copies of the order of withdrawal specifying the description shall be filed  
8 by the department of natural resources with all officers designated to receive copies  
9 of the order of entry and withdrawal and this subchapter shall not thereafter apply  
10 to the lands withdrawn, ~~except s. 77.07 so far as it may be needed to collect any~~  
11 ~~previously levied severance or supplemental severance tax.~~ If the owner shall not  
12 repay the amounts on or before the last day of February next succeeding the return  
13 of such lands to the general property tax roll as provided in sub. (4), the department  
14 of natural resources shall certify to the county treasurer the descriptions and the  
15 amounts due, and the county treasurer shall sell such lands as delinquent as  
16 described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax  
17 deed under s. 77.04 (2) the department of natural resources shall issue an order of  
18 withdrawal as to the lands covered in such tax deed. Such order may also be issued  
19 when examination of tax records reveals prolonged delinquency and noncompliance  
20 with the requirements of s. 77.04 (2).

**History:** 1971 c. 215; 1975 c. 39 s. 734; 1977 c. 29, 201, 447; 1979 c. 110 s. 60 (13); 1983 a. 275 s. 15 (3); 1985 a. 332 s. 251 (2); 1987 a. 399; 1989 a. 79; 1991 a. 39, 316; 1993 a. 301; 1999 a. 150 s. 672.

21 **SECTION 13. 77.82 (1) (b) 3.** of the statutes is amended to read:

22 **77.82 (1) (b) 3.** A parcel ~~that is developed for a human residence on which a~~  
23 building or an improvement associated with a building is located.

**History:** 1985 a. 29; 1989 a. 31; 1993 a. 16, 131, 301, 491; 1995 a. 27; 1997 a. 27, 35, 237; 2001 a. 109; 2003 a. 228; 2005 a. 25, 64, 299; 2007 a. 97; 2009 a. 365; 2011 a. 260 s. 80.



1           **SECTION 14.** 77.82 (1) (bn) of the statutes is renumbered 77.88 (3g) (d) and  
2 amended to read:

3           77.88 (3g) (d) For purposes of par. (b) 3. this subsection, the department by rule  
4 shall define "human residence" to include a residence of the applicant regardless of  
5 whether it is the applicant's primary residence. The definition may also include up  
6 to one acre surrounding the residence for a residence that is not the applicant's  
7 primary residence.

History: 1985 a. 29; 1989 a. 31; 1993 a. 16, 131, 301, 491; 1995 a. 27; 1997 a. 27, 35, 237; 2001 a. 109; 2003 a. 228; 2005 a. 25, 64, 299; 2007 a. 97; 2009 a. 365; 2011 a. 260 s. 80.

8           **SECTION 15.** 77.82 (1) (bp) of the statutes is created to read:

9           77.82 (1) (bp) 1. For purposes of par. (b) 3., and except as provided in subd. 2.,  
10 an improvement is any of the following:

11           a. Any accessory building, structure, or fixture that is built or placed on the  
12 parcel for its benefit.

13           b. Landscaping that is done on the parcel.

14           2. An improvement does not include any of the following:

15           a. A public or private road.

16           b. A railroad or utility right-of way.

17           c. A fence, unless the fence prevents the free and open movement of wild  
18 animals across any portion of the parcel.

19           d. Culverts.

20           e. Bridges.

21           f. Hunting blinds, as specified by rules promulgated by the department.

22           g. Other buildings, structures, and fixtures that are needed for sound forestry  
23 practices.

24           **SECTION 16.** 77.82 (2) (dm) of the statutes is amended to read:

1 77.82 (2) (dm) ~~A-Subject to sub. (12),~~ a proposed management plan.

History: 1985 a. 29; 1989 a. 31; 1993 a. 16, 131, 301, 491; 1995 a. 27; 1997 a. 27, 35, 237; 2001 a. 109; 2003 a. 228; 2005 a. 25, 64, 299; 2007 a. 97; 2009 a. 365; 2011 a. 260 s. 80.

2 SECTION 17. 77.82 (4) of the statutes is amended to read:

3 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is  
4 designated as managed forest land ~~under an order that takes effect on or after April~~  
5 ~~28, 2004,~~ may file an application with the department to designate as managed forest  
6 land an additional parcel of land if the additional parcel is at least 3 acres in size and  
7 is contiguous to any of that designated land. The application shall be accompanied  
8 by a nonrefundable \$20 application recording fee unless a different amount for the  
9 fee is established by the department by rule at an amount equal to the average  
10 expense to the department of recording an order issued under this subchapter. The  
11 fee shall be deposited in the conservation fund and credited to the appropriation  
12 under s. 20.370 (1) (cr). The application shall be filed on a department form and shall  
13 contain any additional information required by the department.

History: 1985 a. 29; 1989 a. 31; 1993 a. 16, 131, 301, 491; 1995 a. 27; 1997 a. 27, 35, 237; 2001 a. 109; 2003 a. 228; 2005 a. 25, 64, 299; 2007 a. 97; 2009 a. 365; 2011 a. 260 s. 80.

14 SECTION 18. 77.82 (4g) of the statutes is repealed.

15 SECTION 19. 77.82 (11) of the statutes is amended to read:

16 77.82 (11) DURATION; EFFECT OF CHANGES. An order under this subchapter  
17 remains in effect for the period specified in the application unless the land is  
18 withdrawn under s. 77.84 (3) (b) or 77.88. ~~An amendment to or repeal of this~~  
19 ~~subchapter does not affect the terms of an order or management plan, except as~~  
20 ~~expressly agreed to in writing by the owner and the department and except~~ Except  
21 as provided in sub. subs. (3) (f) and (11m), the department may not amend or  
22 otherwise change the terms of an order or management plan to conform with changes

1 made to any provision of this subchapter subsequent to the date on which the order  
2 was entered or the plan was approved.

History: 1985 a. 29; 1989 a. 31; 1993 a. 16, 131, 301, 491; 1995 a. 27; 1997 a. 27, 35, 237; 2001 a. 109; 2003 a. 228; 2005 a. 25, 64, 299; 2007 a. 97; 2009 a. 365; 2011 a. 260 s. 80.

3 **SECTION 20.** 77.82 (12) of the statutes is amended to read:

4 77.82 (12) RENEWAL. An owner of managed forest land may file an application  
5 with the department under sub. (2) for renewal of the order. An application for  
6 renewal shall be filed no later than the June 1 before the expiration date of the order.  
7 The application shall specify whether the owner wants the order renewed for 25 or  
8 50 years. The requirement under sub. (2) (dm) may be satisfied by the management  
9 plan that is in effect on the date that the application for renewal is filed. The  
10 provisions under subs. (5), (6), and (7) do not apply to an application under this  
11 subsection. The department may deny the application only if the land fails to meet  
12 the eligibility requirements under sub. (1), if the owner has failed to comply with the  
13 management plan that is in effect on the date that the application for renewal is filed,  
14 or if there are delinquent taxes on the land. If the application is denied, the  
15 department shall state the reason for the denial in writing.

History: 1985 a. 29; 1989 a. 31; 1993 a. 16, 131, 301, 491; 1995 a. 27; 1997 a. 27, 35, 237; 2001 a. 109; 2003 a. 228; 2005 a. 25, 64, 299; 2007 a. 97; 2009 a. 365; 2011 a. 260 s. 80.

16 **SECTION 21.** 77.83 (1) (a) (intro.) and 2. (intro.) of the statutes are consolidated,  
17 renumbered 77.83 (1) (am) (intro.) and amended to read:

18 77.83 (1) (am) (intro.) An owner may designate land subject to a managed forest  
19 land order as closed to public access. The closed area may consist of either: ~~2. One~~  
20 one or a combination of any 2 of the following in each municipality:

History: 1985 a. 29; 1989 a. 79; 1993 a. 131; 2003 a. 328; 2005 a. 299; 2007 a. 20; 2013 a. 81.

21 **SECTION 22.** 77.83 (1) (a) 1. of the statutes is repealed.

22 **SECTION 23.** 77.83 (1) (a) 2. a., b., and c. of the statutes are renumbered 77.83  
23 (1) (am) 1., 2., and 3.

1 SECTION 24. 77.83 (1) (d) of the statutes is created to read:

2 77.83 (1) (d) An owner of land designated as closed under par. (a) may permit  
3 access to the land for hunting purposes by members of the public who perform  
4 activities on the land for the benefit of the owner.

5 SECTION 25. 77.86 (1) (b) 2. of the statutes is renumbered 77.86 (1) (b) 2. (intro.)  
6 and amended to read:

7 77.86 (1) (b) 2. (Intro.) An owner who is required under the terms of an approved  
8 management plan to cut merchantable timber on managed forest land is not required  
9 to obtain approval of the cutting of that timber before the cutting takes place if a  
10 cooperating forester authorized under s. 28.05 to assist the state in the harvesting  
11 and sale of timber, or a forester accredited by the Society of American Foresters,  
12 Association of Consulting Foresters, or Wisconsin Consulting Foresters, any of the  
13 following provided the required notice of intent to cut to the department under subd.  
14 1.:

History: 1985 a. 29; 2009 a. 365; 2015 a. 55.

15 SECTION 26. 77.86 (1) (b) 2. a. of the statutes is created to read:

16 77.86 (1) (b) 2. a. A cooperating forester authorized under s. 28.05 to assist the  
17 state in the harvesting and sale of timber.

18 SECTION 27. 77.86 (1) (b) 2. b. of the statutes is created to read:

19 77.86 (1) (b) 2. b. A forester accredited by the Society of American Foresters,  
20 Association of Consulting Foresters, or Wisconsin Consulting Foresters.

21 SECTION 28. 77.86 (1) (b) 2. c. of the statutes is created to read:

22 77.86 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry  
23 program provided by a nationally or regionally accredited institution of higher

1 education and who has engaged in the equivalent of 5 years of full-time work <sup>work</sup>  
2 preparing forest management plans or marking trees for cutting.

3 **SECTION 29.** 77.86 (1) (b) 2. d. of the statutes is created to read:

4 77.86 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry  
5 program provided by an accredited technical or vocational school and who has  
6 engaged in the equivalent of 5 years of full-time work <sup>work</sup> preparing forest  
7 management plans or marking trees for cutting.

8 **SECTION 30.** 77.86 (2) of the statutes is repealed.

9 **SECTION 31.** 77.87 of the statutes is repealed.

10 **SECTION 32.** 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and  
11 amended to read:

12 77.88 (2) (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise  
13 transfer ownership of all or part of a parcel of the owner's managed forest land ~~if the~~  
14 ~~land transferred is one of the following:~~

15 History: 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

15 **SECTION 33.** 77.88 (2) (a) 1. to 3. of the statutes are repealed.

16 **SECTION 34.** 77.88 (2m) of the statutes is created to read:

17 77.88 (2m) DAMAGE TO LAND. (a) If a parcel of managed forest land has been  
18 damaged by a natural disaster, the owner of the parcel may notify the department,  
19 and the department shall establish a period of time that the owner of the parcel will  
20 have to restore the productivity of the land so that it meets the requirements under  
21 s. 77.82 (1) (a) 2.

22 (b) If the owner fails to complete the restoration in the applicable period of time,  
23 the owner may request that the department withdraw all or part of the land in

1 accordance with sub. (3) or (3r), or the department may proceed with a withdrawal  
2 by department order under sub. (1).

3 (c) The department may promulgate a rule that establishes criteria to be used  
4 by the department for determining the length of time that an owner shall have to  
5 complete the restoration.

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6 SECTION 35. 77.88 (3r) of the statutes is created to read:

7 77.88 (3r) WITHDRAWAL FOR ENVIRONMENTAL CONCERNS. An owner of managed  
8 forest land may request that the department enter an order withdrawing a part of  
9 the owner's land from managed forest land if that part is unsuitable for the  
10 production of merchantable timber. If the department determines that the  
11 remaining land meets the requirements described under s. 77.82 (1), the department  
12 shall issue an order withdrawing the land as managed forest land and no withdrawal  
13 tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed against the  
14 owner.

15 SECTION 36. 77.88 (5) (a) 1. of the statutes is amended to read:

16 77.88 (5) (a) 1. An amount equal to the past tax liability multiplied by the  
17 number of years the land was designated as managed forest land, less any amounts  
18 paid by the owner under ss. s. 77.84 (2) (a), (am), and (bp) and 77.87.

History: 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 s. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

19 SECTION 37. 77.88 (5) (a) 2. of the statutes is amended to read:

20 77.88 (5) (a) 2. Five percent of the stumpage value of the merchantable timber  
21 on the land, less any amounts paid by the owner under ~~ss.~~ <sup>s.</sup> 77.84 (2) (a), (am), and (bp)  
22 and 77.87.

History: 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 s. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

5 14-23

23 SECTION 38. 77.88 (5) (ac) of the statutes is created to read:

1

77.88 (5) (ac) *Calculation of past tax liability.* For purposes of this subsection,

2

the amount of past tax liability for land to be withdrawn from the managed forest

3

land program shall be calculated by multiplying the total net property tax rate in the

4

municipality in which managed forest land to be withdrawn is located in the year

5

prior to the withdrawal of the land by an amount equal to the assessed value of the

6

land for that same year, as calculated by the department of revenue, and by then

7

multiplying that product by 10 years or by the number of years the land was

8

designated as managed forest land, whichever number is fewer.

9

**SECTION 39.** 77.88 (5) (ar) 1. of the statutes is amended to read:

10

77.88 (5) (ar) 1. For the portion of the land that is designated as managed forest

11

land under the original order, an amount equal to the product of the total net

12

property tax rate in the municipality in the year prior to the year in which the

13

expanded order is approved and the assessed value of the land for the same year, as

14

computed by the department of revenue, multiplied by the number of years under the

15

original order, less any amounts paid by the owner under ~~ss.~~ <sup>s.</sup> 77.84 (2) (a) and (bp)

16

and 77.87 during the time the land was designated as managed forest land under the

17

original order.

History: 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

18

**SECTION 40.** 77.88 (5) (ar) 2. of the statutes is amended to read:

19

77.88 (5) (ar) 2. An amount equal to the product of the total net property tax

20

rate in the municipality in the year prior to this withdrawal and the assessed value

21

of the land for the same year, as computed by the department of revenue, multiplied

22

by the number of years the land was designated as land under the expanded order,

23

less any amounts paid by the owner under ~~ss.~~ <sup>s.</sup> 77.84 (2) (am) and (bp) and 77.87

1 during the time the land is designated as managed forest land under the expanded  
2 order.

3 **History:** 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

**SECTION 41.** 77.88 (5) (b) 1. of the statutes is amended to read:

4 77.88 (5) (b) 1. An amount equal to the past tax liability multiplied by the

5 number of years since the renewal, less any amounts paid by the owner under ~~ss.~~ <sup>s.</sup>

6 77.84 (2) (a), (am), and (bp) ~~and 77.87.~~

7 **History:** 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

**SECTION 42.** 77.88 (5) (b) 2. of the statutes is amended to read:

8 77.88 (5) (b) 2. Five percent of the stumpage value of the merchantable timber

9 on the land, less any amounts paid by the owner under ~~ss.~~ <sup>s.</sup> 77.84 (2) (a), (am), and (bp)

10 ~~and 77.87.~~

11 **History:** 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

**SECTION 43.** 77.88 (11) of the statutes is amended to read:

12 77.88 (11) LIABILITY FOR PREVIOUS TAXES. Withdrawal of land under this section

13 does not affect the liability of the owner for previously levied taxes under s. 77.84 or

14 77.87.

15 **History:** 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

**SECTION 44.** 77.89 (1) (a) of the statutes <sup>as affected by 2015 Wisconsin Act 55,</sup> is amended to read:

16 77.89 (1) (a) By June 30 of each year, the department, from the appropriation

17 under s. 20.370 (5) (by), shall pay 100 percent of each payment received under ~~ss.~~ <sup>s.</sup>

18 77.84 (3) (b) ~~and 77.87 (3)~~ and 100 percent of each withdrawal tax payment received

19 under s. 77.88 (7) to the treasurer of each municipality in which is located the land

20 to which the payment applies.

21 **History:** 1985 a. 29; 1987 a. 378; 1991 a. 39; 1995 a. 27; 2003 a. 228, 327; 2005 a. 253, 299; 2007 a. 20; 2013 a. 81; 2015 a. 55.

**SECTION 45.** 77.89 (2) (b) of the statutes is amended to read:

22 77.89 (2) (b) The municipal treasurer shall pay ~~all~~ 20 percent of the amounts

23 received under s. 77.84 (2) (b) and (bm) to the county treasurer, as provided under



1 ss. 74.25 and 74.30. ~~The county treasurer shall, by June 30 of each year, pay all~~  
2 ~~amounts received under this paragraph to the department. All amounts received by~~  
3 ~~the department shall be credited to the conservation fund and shall be reserved for~~  
4 ~~land acquisition, resource management activities, and grants under s. 77.895 and~~  
5 shall deposit the remainder in the municipal treasury.

6 History: 1985 a. 29; 1987 a. 378; 1991 a. 39; 1995 a. 27; 2003 a. 228, 327; 2005 a. 253, 299; 2007 a. 20; 2013 a. 81; 2015 a. 55.

6 **SECTION 46. Nonstatutory provisions.**

7 (1) STATE FOREST PLAN AMENDMENT. Before March 1, 2017, the department of  
8 natural resources shall amend the master plans of all state forests except for the  
9 southern state forests, as defined in section 27.016 (1) (c) of the statutes, and except  
10 for Governor Knowles State Forest so that 75 percent of all the land in those state  
11 forests combined is classified as a forest production area as provided in section 28.04  
12 (3) (am) of the statutes.

13 **SECTION 47. Initial applicability.**

14 (1) YIELD AND SEVERANCE TAXES. The treatment of sections 26.06 (1), 75.36 (2)  
15 (a), 77.07, 77.10 (1) (a), 77.86 (2), 77.88 (5) (a) 1. and 2., (ar) 1. and 2., and (b) 1. and  
16 2. and (11), and 77.89 (1) (a) of the statutes first applies to the removal of wood  
17 products from forest croplands and the cutting of merchantable timber from  
18 managed forest land that occurs on the effective date of this subsection.

19 **SECTION 48. Effective dates.** This act takes effect on the day after publication,  
20 except as follows:

21 (1) The treatment of sections 26.06 (1), 75.36 (2) (a), 77.07, 77.10 (1) (a), 77.86  
22 (2), 77.88 (5) (a) 1. and 2., (ar) 1. and 2., and (b) 1. and 2. and (11), and 77.89 (1) (a)

**SECTION 48**

1

of the statutes and SECTION 47<sup>#</sup> (1) of this act takes effect on the ~~1st~~<sup>the first</sup> day of the 3rd

2

month beginning after publication.

3

(END)

2015-2016 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-3256/P1ins  
ZDW:...

1           **INS 7-18**

2           **SECTION 1.** 77.06 (1) (c) of the statutes is amended to read:

*as created by 2015  
Wisconsin Act 55,*

3           77.06 (1) (c) Cutting in excess of the amount prescribed by the department of  
4           natural resources, or cutting that the department finds is inconsistent with sound  
5           forestry practices, shall render the owner ~~liable to double the severance tax~~  
6           prescribed in s. 77.06 (5) and subject to cancellation under s. 77.10.

7           History: 1971 c. 215; 1977 c. 29, 224; 2009 a. 365; 2015 a. 35.

7           **SECTION 2.** 77.06 (5) of the statutes is repealed.

8           **INS 14-6**

9           **SECTION 3.** 77.88 (3) of the statutes is amended to read:

10           77.88 (3) VOLUNTARY WITHDRAWAL. An owner may request that the department  
11           withdraw all or any part of the owner's land ~~meeting one of the requirements~~  
12           ~~specified under sub. (2) (a) 1. to 3.~~ If any remaining land meets the eligibility  
13           requirements under s. 77.82 (1), the department shall issue an order withdrawing  
14           the land subject to the request and shall assess against the owner the withdrawal  
15           tax under sub. (5) and the withdrawal fee under sub. (5m). If the land being  
16           withdrawn is within a proposed ferrous mining site, the department shall issue the  
17           order within 30 days after receiving the request.

18           History: 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672; 2003 a. 228; 2005 a. 64, 299; 2009 a. 186, 365; 2013 a. 20, 81.

18           **INS 14-23**

19           **SECTION 4.** 77.88 (5) (ab) of the statutes is repealed.

## Wyatt, Zachary

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**From:** Wenzlaff, Tyler  
**Sent:** Monday, October 12, 2015 2:49 PM  
**To:** Wyatt, Zachary  
**Subject:** Changes to LRB 3256

Zachary,

Below are the changes Sen. Tiffany would like to see to LRB 3256. We would appreciate getting the redraft as soon as possible. If you have any questions please do not hesitate to contact me. Thank you.

### Changes to LRB 3256

- Section 1 – Line 5 & 6
  - Change “may” to “shall” X
- Section 2 – Line 10
  - Change “on” to “related to” X
  - Add – “The department shall not add additional restrictions related to this section on a cutting notice.” 77.86(1)
- Section 17 – 77.82 (1) (bp) (1) (g) Remove “Other buildings” X
- Section 19 – Add language that any additions to a current order should be done at the tax rate of the current enrolled parcel that is being added to. X
- Section 21 – Add language that if changes are made to a current enrolled parcel the owner may cancel the order without penalty.
  - “The enactment of an order under this subchapter shall constitute a contract between the state and the owner. In the event that a statute, rule, or guidance document is enacted during the period of the order which materially changes the terms and conditions of the order, the state shall require the landowner to elect between acceptance of modifications to the contract consistent with the provisions of the statute rule or guidance or voluntary withdrawal of the land without penalty. X
- Section 36 – Add definition of “Natural disaster” from SB 543
  - Add definition to 77.81 (4M) X
    - “Natural disaster means fire, snow, wind, flooding, insects, or disease.”
- Section 37 – Use language from ASA 1 to AB 700 for voluntary withdrawal
  - Specifically Section 92 – 108. X
- Section 39 – 46 – Add Section 112 – 121 from ASA 1 to AB 700 X
  - This repeals the stumpage value calculations
- Section 50 – Change “Amendment” to “Variance” in lines 20 and 21. X
- Add Section 21 of ASA 1 of AB 700. X
  - Section 21. 77.81 (6) of the statutes is amended to read:
  - 77.81 (6) “recreational activities” means recreational outdoor activities that are compatible with the practice of forestry, as determined by the department. “Recreational activities” includes hunting, fishing, hiking, sight-seeing, cross-country skiing, horseback riding, and staying in cabins.
- Add language that requires the DNR to notify those seeking approval or denial of a cutting the department’s decision within 24 hours of a decision being made.
  - A certified letter or electronic mail must be post marked within 24 hours of the department’s decision to approve or deny a cutting notice. X

Tyler

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3256/P2dn

ZDW:emw



— Date —

ATTN: Tyler Wenzlaff

This draft incorporates your changes as requested with two exceptions:

1. You requested to change instances of “may not” to “shall not” in s. 23.0951. “May not” is the preferred usage to forbid behavior. As this section is forbidding certain actions by DNR, I have not changed this section in the draft.

2. You requested to add language to s. 23.37 (3) (c) prohibiting DNR from adding restrictions related to wildlife action plans to cutting notices. I have created this language as s. 77.86 (1) (e), as this is the section dealing with the regulation of cutting and approvals required by DNR.

*that are*

Let me know if you have any questions or require further changes to the draft.

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