



INSERT NOTE

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

S.A. ✓
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Regen.

1 **AN ACT to repeal** 77.06 (5), 77.07, 77.82 (4g), 77.83 (1) (a) 1., 77.86 (2), 77.87,
2 77.88 (2) (a) 1. to 3. and 77.88 (5) (ab); **to renumber** 77.83 (1) (a) 2. a., b. and
3 c.; **to renumber and amend** 77.06 (1) (b) 2., 77.82 (1) (bn), 77.86 (1) (b) 2. and
4 77.88 (2) (a) (intro.); **to consolidate, renumber and amend** 77.83 (1) (a)
5 (intro.) and 2. (intro.); **to amend** 26.06 (1), 74.25 (1) (a) 6., 74.30 (1) (f), 75.36
6 (2) (a), 77.06 (1) (c), 77.10 (1) (a), 77.82 (1) (b) 3., 77.82 (2) (dm), 77.82 (4), 77.82
7 (11), 77.82 (12), 77.88 (3), 77.88 (5) (a) 1., 77.88 (5) (a) 2., 77.88 (5) (ar) 1., 77.88
8 (5) (ar) 2., 77.88 (5) (b) 1., 77.88 (5) (b) 2., 77.88 (11), 77.89 (1) (a) and 77.89 (2)
9 (b); and **to create** 23.0951, 23.27 (3) (c), 77.06 (1) (b) 2. b., 77.06 (1) (b) 2. c., 77.06
10 (1) (b) 2. d., 77.82 (1) (bp), 77.83 (1) (d), 77.86 (1) (b) 2. a., 77.86 (1) (b) 2. b., 77.86
11 (1) (b) 2. c., 77.86 (1) (b) 2. d., 77.88 (2m), 77.88 (3r) and 77.88 (5) (ac) of the
12 statutes; **relating to:** taxes on managed forest lands, eligibility for the
13 managed forest land program, management plans for managed forest land, sale
14 or transfer of managed forest land, productivity of managed forest land, closed

1 managed forest land, forest production areas, natural heritage inventory, and
2 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 DNR to designate as managed forest land an additional parcel of land if the additional parcel is at least three acres in size and is contiguous to any of that 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.

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Management plans

Under current law, an amendment to or repeal of the MFL 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.

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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

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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 an 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 ^{related to} ~~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:

SECTION 1. 23.0951 of the statutes is created to read:

23.0951 Wildlife action plan. The department may prepare a state wildlife action plan that identifies which native wildlife species with low or declining populations are most at risk and provides guidance for activities to conserve those species. The plan may not require action by property owners or the department. The department may not require that the plan be used as guidance on official department forms.

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

23.27 (3) (c) *Rights of property owners.* The department may conduct activities under this subsection ^{related to} ~~on~~ private property only with the permission of the owner of the property.

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

26.06 (1) Foresters, forest supervisors, rangers and wardens of the department and the cruisers and foresters of the board of commissioners of public lands have the enforcement powers specified in s. 26.97 with respect to, and may seize, without

1 process, any forest products unlawfully severed from public lands of the state, federal
2 lands leased to the state, county forest lands entered under s. 28.11, forest croplands
3 entered under subch. I of ch. 77 or managed forest land designated under subch. VI
4 of ch. 77. Seized products cut from lands under the control of the board of
5 commissioners of public lands shall be held for the commissioners and those cut from
6 forest croplands, managed forest land or county forest shall be held for the owner,
7 and subject to the payment of ~~severance taxes, yield taxes or severance share~~ thereon
8 to the state. Products cut from state forest lands or federal lands leased to the
9 department shall be appraised and sold. Products appraised at more than \$500 shall
10 be sold on sealed bids not less than 10 days after a class 1 notice has been published,
11 under ch. 985, in the county where the material is located. Any sheriff may seize and
12 hold for the owner thereof any forest products unlawfully severed or removed.

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

14 74.25 (1) (a) 6. Pay to the county treasurer ~~20%~~ 20 percent of collections of
15 occupational taxes on coal docks, ~~20%~~ 20 percent of collections of the taxes imposed
16 under ss. 77.04 and 77.84 (2) (a) ~~and, (am), and (bp)~~, and all 20 percent of collections
17 of payments for lands under s. 77.84 (2) (b), and (bm), ~~and (bp)~~.

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

19 74.30 (1) (f) Pay to the county treasurer ~~20%~~ 20 percent of collections of
20 occupational taxes on coal docks, ~~20%~~ 20 percent of collections of the taxes imposed
21 under ss. 77.04 and 77.84 (2) (a) ~~and, (am), and (bp)~~, and all 20 percent of collections
22 of payments for lands under s. 77.84 (2) (b), and (bm), ~~and (bp)~~.

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

24 75.36 (2) (a) If property is acquired by a county taking a tax deed under this
25 chapter, the county is not required to pay any special charges or special assessments

1 until the property is sold by the county. In the case of lands designated as forest
2 croplands or managed forest lands, the county is not required to pay any taxes under
3 s. 77.04, ~~77.07~~ or ~~77.87~~ until the forest crop is cut. The liens of the tax certificate and
4 of all general property taxes, special assessments, special charges and special taxes
5 levied against the property shall merge in the county's title.

6 **SECTION 7.** 77.06 (1) (b) 2. of the statutes, as created by 2015 Wisconsin Act 55,
7 is renumbered 77.06 (1) (b) 2. (intro.) and amended to read:

8 77.06 (1) (b) 2. (intro.) If The department of natural resources may not
9 prescribe the amount of forest products to be cut if the notice of intention to cut was
10 provided to the department of natural resources by ~~a~~ any of the following:

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

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

16 77.06 (1) (b) 2. b. A forester accredited by the Society of American Foresters,
17 Association of Consulting Foresters, or Wisconsin Consulting Foresters.

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

19 77.06 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry
20 program provided by a nationally or regionally accredited institution of higher
21 education and who has engaged in the equivalent of 5 years of full-time work
22 preparing forest management plans or marking trees for cutting.

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

24 77.06 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry
25 program provided by an accredited technical or vocational school and who has

1 engaged in the equivalent of 5 years of full-time work preparing forest management
2 plans or marking trees for cutting.

3 **SECTION 11.** 77.06 (1) (c) of the statutes, as created by 2015 Wisconsin Act 55,
4 is amended to read:

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

9 **SECTION 12.** 77.06 (5) of the statutes is repealed.

10 **SECTION 13.** 77.07 of the statutes, as affected by 2015 Wisconsin Act 55, is
11 repealed.

12 **SECTION 14.** 77.10 (1) (a) of the statutes is amended to read:

13 77.10 (1) (a) The department of natural resources shall on the application of
14 the department of revenue or the owner of any forest croplands or the town board of
15 the town in which said lands lie and may on its own motion at any time cause an
16 investigation to be made and hearing to be had as to whether any forest croplands
17 shall continue under this subchapter. If on such hearing after due notice to and
18 opportunity to be heard by the department of revenue, the town and the owner, the
19 department of natural resources finds that any such lands are not meeting the
20 requirements set forth in s. 77.02 or that the owner has made use of the land for
21 anything other than forestry or has failed to practice sound forestry on the land, the
22 department of natural resources shall cancel the entry of such description and issue
23 an order of withdrawal, and the owner shall be liable for the tax and penalty under
24 sub. (2). Copies of the order of withdrawal specifying the description shall be filed
25 by the department of natural resources with all officers designated to receive copies

1 of the order of entry and withdrawal and this subchapter shall not thereafter apply
 2 to the lands withdrawn, ~~except s. 77.07 so far as it may be needed to collect any~~
 3 ~~previously levied severance or supplemental severance tax.~~ If the owner shall not
 4 repay the amounts on or before the last day of February next succeeding the return
 5 of such lands to the general property tax roll as provided in sub. (4), the department
 6 of natural resources shall certify to the county treasurer the descriptions and the
 7 amounts due, and the county treasurer shall sell such lands as delinquent as
 8 described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax
 9 deed under s. 77.04 (2) the department of natural resources shall issue an order of
 10 withdrawal as to the lands covered in such tax deed. Such order may also be issued
 11 when examination of tax records reveals prolonged delinquency and noncompliance
 12 with the requirements of s. 77.04 (2).

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 13 **SECTION 15.** 77.82 (1) (b) 3. of the statutes is amended to read:

14 77.82 (1) (b) 3. A parcel ~~that is developed for a human residence~~ on which a
 15 building or an improvement associated with a building is located.

16 **SECTION 16.** 77.82 (1) (bn) of the statutes is renumbered 77.88 (3g) (d) and
 17 amended to read:

18 77.88 (3g) (d) For purposes of par. (b) 3. this subsection, the department by rule
 19 shall define “human residence” to include a residence of the applicant regardless of
 20 whether it is the applicant’s primary residence. The definition may also include up
 21 to one acre surrounding the residence for a residence that is not the applicant’s
 22 primary residence.

23 **SECTION 17.** 77.82 (1) (bp) of the statutes is created to read:

24 77.82 (1) (bp) 1. For purposes of par. (b) 3., and except as provided in subd. 2.,
 25 an improvement is any of the following:

Section # . 77.82 (1) (bn) of the statutes is repealed.

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

3 b. Landscaping that is done on the parcel.

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

5 a. A public or private road.

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

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

9 d. Culverts.

10 e. Bridges.

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

12 g. Other buildings, structures, and fixtures that are needed for sound forestry
13 practices.

14 SECTION 18. 77.82 (2) (dm) of the statutes is amended to read:

15 77.82 (2) (dm) ~~A~~ Subject to sub. (12), a proposed management plan.

16 SECTION 19. 77.82 (4) of the statutes is amended to read:

17 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is
18 designated as managed forest land ~~under an order that takes effect on or after April~~
19 ~~28, 2004,~~ may file an application with the department to designate as managed forest
20 land an additional parcel of land if the additional parcel is at least 3 acres in size and
21 is contiguous to any of that designated land. The application shall be accompanied
22 by a nonrefundable \$20 application recording fee unless a different amount for the
23 fee is established by the department by rule at an amount equal to the average
24 expense to the department of recording an order issued under this subchapter. The
25 fee shall be deposited in the conservation fund and credited to the appropriation

1 under s. 20.370 (1) (cr). The application shall be filed on a department form and shall
2 contain any additional information required by the department. INS 11-2

3 SECTION 20. 77.82 (4g) of the statutes is repealed.

4 SECTION 21. 77.82 (11) of the statutes is amended to read:

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5 77.82 (11) DURATION; EFFECT OF CHANGES. An order under this subchapter
6 remains in effect for the period specified in the application unless the land is
7 withdrawn under s. 77.84 (3) (b) or 77.88. ~~An amendment to or repeal of this~~
8 ~~subchapter does not affect the terms of an order or management plan, except as~~
9 ~~expressly agreed to in writing by the owner and the department and except~~ Except
10 as provided in sub. subs. (3) (f) and (11m), the department may not amend or
11 otherwise change the terms of an order or management plan to conform with changes
12 made to any provision of this subchapter subsequent to the date on which the order
13 was entered or the plan was approved.

14 SECTION 22. 77.82 (12) of the statutes is amended to read:

15 77.82 (12) RENEWAL. An owner of managed forest land may file an application
16 with the department under sub. (2) for renewal of the order. An application for
17 renewal shall be filed no later than the June 1 before the expiration date of the order.
18 The application shall specify whether the owner wants the order renewed for 25 or
19 50 years. The requirement under sub. (2) (dm) may be satisfied by the management
20 plan that is in effect on the date that the application for renewal is filed. The
21 provisions under subs. (5), (6), and (7) do not apply to an application under this
22 subsection. The department may deny the application only if the land fails to meet
23 the eligibility requirements under sub. (1), if the owner has failed to comply with the
24 management plan that is in effect on the date that the application for renewal is filed,

1 or if there are delinquent taxes on the land. If the application is denied, the
2 department shall state the reason for the denial in writing.

3 **SECTION 23.** 77.83[✓] (1) (a) (intro.) and 2. (intro.) of the statutes are consolidated,
4 renumbered 77.83 (1) (am) (intro.) and amended to read:

5 77.83 (1) (am) (intro.) An owner may designate land subject to a managed forest
6 land order as closed to public access. The closed area may consist of either: ~~2. One~~
7 one or a combination of any 2 of the following in each municipality:

8 **SECTION 24.** 77.83[✓] (1) (a) 1. of the statutes is repealed.

9 **SECTION 25.** 77.83 (1) (a) 2. a., b. and c. of the statutes are renumbered 77.83
10 (1) (am) 1., 2. and 3.

11 **SECTION 26.** 77.83[✓] (1) (d) of the statutes is created to read:

12 77.83 (1) (d) An owner of land designated as closed under par. (am) may permit
13 access to the land for hunting purposes by members of the public who perform
14 activities on the land for the benefit of the owner.

15 **SECTION 27.** 77.86[✓] (1) (b) 2. of the statutes, as created by 2015 Wisconsin Act
16 55, is renumbered 77.86 (1) (b) 2. (intro.) and amended to read:

17 77.86 (1) (b) 2. (intro.) An owner who is required under the terms of an approved
18 management plan to cut merchantable timber on managed forest land is not required
19 to obtain approval of the cutting of that timber before the cutting takes place if a
20 cooperating forester authorized under s. 28.05 to assist the state in the harvesting
21 and sale of timber, or a forester accredited by the Society of American Foresters,
22 Association of Consulting Foresters, or Wisconsin Consulting Foresters, any of the
23 following provided the required notice of intent to cut to the department under subd.
24 1.:

25 **SECTION 28.** 77.86[✓] (1) (b) 2. a. of the statutes is created to read:

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

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

4 77.86 (1) (b) 2. b. A forester accredited by the Society of American Foresters,
5 Association of Consulting Foresters, or Wisconsin Consulting Foresters.

6 **SECTION 30.** 77.86 (1) (b) 2. c. of the statutes is created to read:

7 77.86 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry
8 program provided by a nationally or regionally accredited institution of higher
9 education and who has engaged in the equivalent of 5 years of full-time work
10 preparing forest management plans or marking trees for cutting.

11 **SECTION 31.** 77.86 (1) (b) 2. d. of the statutes is created to read:

12 77.86 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry
13 program provided by an accredited technical or vocational school and who has
14 engaged in the equivalent of 5 years of full-time work preparing forest management
15 plans or marking trees for cutting.

16 **SECTION 32.** 77.86 (2) of the statutes is repealed.

17 **SECTION 33.** 77.87 of the statutes is repealed.

18 **SECTION 34.** 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and
19 amended to read:

20 77.88 (2) (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise
21 transfer ownership of all or part of a parcel of the owner's managed forest land ~~if the~~
22 ~~land transferred is one of the following:~~

23 **SECTION 35.** 77.88 (2) (a) 1. to 3. of the statutes are repealed.

24 **SECTION 36.** 77.88 (2m) of the statutes is created to read:

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

6 (b) If the owner fails to complete the restoration in the applicable period of time,
7 the owner may request that the department withdraw all or part of the land in
8 accordance with sub. (3) or (3r), or the department may proceed with a withdrawal
9 by department order under sub. (1).

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

13 **SECTION 37.** 77.88 (3) of the statutes is amended to read:

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

22 **SECTION 38.** 77.88 (3r) of the statutes is created to read:

23 77.88 (3r) WITHDRAWAL FOR ENVIRONMENTAL CONCERNS. An owner of managed
24 forest land may request that the department enter an order withdrawing a part of
25 the owner's land from managed forest land if that part is unsuitable for the

1 production of merchantable timber. If the department determines that the
2 remaining land meets the requirements described under s. 77.82 (1), the department
3 shall issue an order withdrawing the land as managed forest land and no withdrawal
4 tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed against the
5 owner.

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

7 77.88 (5) (a) 1. An amount equal to the past tax liability multiplied by the
8 number of years the land was designated as managed forest land, less any amounts
9 paid by the owner under ss. s. 77.84 (2) (a), (am), and (bp) and 77.87.

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

11 77.88 (5) (a) 2. Five percent of the stumpage value of the merchantable timber
12 on the land, less any amounts paid by the owner under ~~ss.~~ s. 77.84 (2) (a), (am), and
13 (bp) and 77.87.

14 **SECTION 41.** 77.88 (5) (ab) of the statutes is repealed.

15 **SECTION 42.** 77.88 (5) (ac) of the statutes is created to read:

16 77.88 (5) (ac) For purposes of this subsection, the amount of past tax liability
17 for land to be withdrawn from the managed forest land program shall be calculated
18 by multiplying the total net property tax rate in the municipality in which managed
19 forest land to be withdrawn is located in the year prior to the withdrawal of the land
20 by an amount equal to the assessed value of the land for that same year, as calculated
21 by the department of revenue, and by then multiplying that product by 10 years or
22 by the number of years the land was designated as managed forest land, whichever
23 number is fewer.

24 **SECTION 43.** 77.88 (5) (ar) 1. of the statutes is amended to read:

1 77.88 (5) (ar) 1. For the portion of the land that is designated as managed forest
2 land under the original order, an amount equal to the product of the total net
3 property tax rate in the municipality in the year prior to the year in which the
4 expanded order is approved and the assessed value of the land for the same year, as
5 computed by the department of revenue, multiplied by the number of years under the
6 original order, less any amounts paid by the owner under ss. s. 77.84 (2) (a) and (bp)
7 ~~and 77.87~~ during the time the land was designated as managed forest land under the
8 original order.

9 **SECTION 44.** 77.88 (5) (ar) 2. of the statutes is amended to read:

10 77.88 (5) (ar) 2. An amount equal to the product of the total net property tax
11 rate in the municipality in the year prior to this withdrawal and the assessed value
12 of the land for the same year, as computed by the department of revenue, multiplied
13 by the number of years the land was designated as land under the expanded order,
14 less any amounts paid by the owner under ss. s. 77.84 (2) (am) and (bp) ~~and 77.87~~
15 during the time the land is designated as managed forest land under the expanded
16 order.

17 **SECTION 45.** 77.88 (5) (b) 1. of the statutes is amended to read:

18 77.88 (5) (b) 1. An amount equal to the past tax liability multiplied by the
19 number of years since the renewal, less any amounts paid by the owner under ss. s.
20 77.84 (2) (a), (am), and (bp) ~~and 77.87~~.

21 **SECTION 46.** 77.88 (5) (b) 2. of the statutes is amended to read:

22 77.88 (5) (b) 2. Five percent of the stumpage value of the merchantable timber
23 on the land, less any amounts paid by the owner under ss. s. 77.84 (2) (a), (am), and
24 (bp) ~~and 77.87~~.

25 **SECTION 47.** 77.88 (11) of the statutes is amended to read:

1 77.88 (11) LIABILITY FOR PREVIOUS TAXES. Withdrawal of land under this section
2 does not affect the liability of the owner for previously levied taxes under s. 77.84 or
3 77.87.

4 SECTION 48. 77.89 (1) (a) of the statutes, as affected by 2015 Wisconsin Act 55,
5 is amended to read:

6 77.89 (1) (a) By June 30 of each year, the department, from the appropriation
7 under s. 20.370 (5) (bv), shall pay 100 percent of each payment received under ss. s.
8 77.84 (3) (b) and 77.87 (3) and 100 percent of each withdrawal tax payment received
9 under s. 77.88 (7) to the treasurer of each municipality in which is located the land
10 to which the payment applies.

11 SECTION 49. 77.89 (2) (b) of the statutes is amended to read:

12 77.89 (2) (b) The municipal treasurer shall pay all 20 percent of the amounts
13 received under s. 77.84 (2) (b) and (bm) to the county treasurer, as provided under
14 ss. 74.25 and 74.30. ~~The county treasurer shall, by June 30 of each year, pay all~~
15 ~~amounts received under this paragraph to the department. All amounts received by~~
16 ~~the department shall be credited to the conservation fund and shall be reserved for~~
17 ~~land acquisition, resource management activities, and grants under s. 77.895 and~~
18 shall deposit the remainder in the municipal treasury.

19 SECTION 50. Nonstatutory provisions.

20 (1) STATE FOREST PLAN ² AMENDMENT ^{VARIANCE} Before March 1, 2017, the department of
21 natural resources shall amend the master plans of all state forests except for the
22 southern state forests, as defined in section 27.016 (1) (c) of the statutes, and except
23 for Governor Knowles State Forest so that 75 percent of all the land in those state
24 forests combined is classified as a forest production area as provided in section 28.04
25 (3) (am) of the statutes.

1 SECTION 51. Initial applicability.

2 (1) YIELD AND SEVERANCE TAXES. The treatment of sections 26.06 (1), 75.36 (2)
 3 (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
 4 2.) and (11), and 77.89 (1) (a) of the statutes first applies to the removal of wood
 5 products from forest croplands and the cutting of merchantable timber from
 6 managed forest land that occurs on the effective date of this subsection.

7 SECTION 52. Effective dates. This act takes effect on the day after publication,
 8 except as follows:

9 (1) The treatment of sections 26.06 (1), 75.36 (2) (a), 77.07, 77.10 (1) (a), 77.86
 10 (2), 77.88 (5) (a) 1. and 2., (ar) (1. and 2.), and (b) (1. and 2.) and (11), and 77.89 (1) (a)
 11 of the statutes and SECTION 51 (1) of this act takes effect on the first day of the 3rd
 12 month beginning after publication.

13 (END)

1 **INS 3-1**

Not

✓ The tax rate applicable to an added parcel is the tax rate currently applicable to the parcel to which the land is being added.

2 **INS 3-2**

Not

✓ If a statute is enacted or a rule or guidance document is promulgated during the period of the order that materially changes the terms of the order, the state shall require the landowner to elect between acceptance of modifications to the contract or voluntary withdrawal of the land without penalty.

✓ **INS 3-3**

Not

✓ Under the bill, an owner may voluntarily withdraw part of an MFL parcel for the purpose of selling it or using it as a construction site, other than a construction site for a residence. The land withdrawn may not be less than one acre and may not be more than five acres. The bill limits the number of times that MFL may be withdrawn for this purpose and requires the owner to pay the withdrawal taxes and the withdrawal fee.

INS 4-1

✓ This bill defines “natural disaster” as fire, ice, snow, wind, flooding, insects, or disease.

INS 9-12

3 **SECTION 1.** 77.81 (4m) of the statutes is created to read:

4 77.81 (4m) “Natural disaster” means fire, ice, snow, wind, flooding, insects, or
5 disease.

6 **SECTION 2.** 77.81 (6) of the statutes is amended to read:

7 77.81 (6) “Recreational activities” ~~include~~ means recreational outdoor
8 activities that are compatible with the practice of forestry, as determined by the
9 department. “Recreational activities” includes hunting, fishing, hiking,
10 sight-seeing, cross-country skiing, horseback riding, and staying in cabins.

History: 1985 a. 29; 2003 a. 228; 2005 a. 25; 2007 a. 20; 2013 a. 81.

INS 11-2

11 The tax rate applicable to an addition under this subsection shall be the tax rate
12 currently applicable to the parcel to which the land is being added.

13 **INS 11-4**

1

SECTION 3. 77.82 (11) of the statutes is amended to read:

2

77.82 (11) DURATION; EFFECT OF CHANGES. An order issued under this subchapter

3

remains shall constitute a contract between the state and the owner and shall

4

remain in effect for the period specified in the application unless the land is

5

withdrawn under s. 77.84 (3) (b) or 77.88. ~~An amendment to or repeal of this~~

6

~~subchapter does not affect the terms of an order or management plan, except as~~

7

~~expressly agreed to in writing by the owner and the department and except~~ Except

8

as provided in ~~sub.~~ subs. (3) (f) and (11m), the department may not amend or

9

otherwise change the terms of an order or management plan to conform with changes

10

made to any provision of this subchapter subsequent to the date on which the order

11

was entered or the plan was approved. If a statute is enacted or a rule or guidance

12

document is promulgated during the period of the order that materially changes the

13

terms of the order, the landowner shall elect between acceptance of modifications to

14

the contract consistent with the provisions of the statute, rule, or guidance document

15

or voluntary withdrawal of the land without penalty.

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

INS 13-15

17

SECTION 4. 77.86 (1) (e) of the statutes is created to read:

18

77.86 (1) (e) The department shall not restrict an approved cutting based on

19

standards established under s. 23.27 (3).

20

SECTION 5. 77.86 (1) (f) of the statutes is created to read:

21

77.86 (1) (f) The department shall notify the owner by certified letter or

22

electronic mail within 24 hours of the department's decision to approve or deny a

23

cutting notice.

24

INS 13-17

1 **SECTION 6.** 77.88 (2) (a) (title) of the statutes is created to read:

2 77.88 (2) (a) (title) *Authority to transfer.*

3 **SECTION 7.** 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and
4 amended to read:

5 77.88 (2) (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise
6 transfer ownership of all or part of a parcel of the owner's managed forest land if the
7 ~~land transferred is one of the following:~~

8 **SECTION 8.** 77.88 (2) (a) 1. of the statutes is repealed.

9 **SECTION 9.** 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (b) 1. a. and
10 amended to read:

11 77.88 (3) (b) 1. a. All of ~~an~~ the owner's managed forest land within a ~~quarter~~
12 ~~quarter~~ quarter-quarter section.

13 **SECTION 10.** 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (b) 1. b. and
14 amended to read:

15 77.88 (3) (b) 1. b. All of ~~an~~ the owner's managed forest land within a
16 government lot or fractional lot as determined by the U.S. government survey plat.

17 **SECTION 11.** 77.88 (2) (ac) (title) of the statutes is created to read:

18 77.88 (2) (ac) (title) *Transferred land; requirements met.*

19 **SECTION 12.** 77.88 (2) (am) of the statutes is amended to read:

20 77.88 (2) (am) *Transferred land; requirements not met.* If the land transferred
21 under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) and
22 (b), the department shall issue an order withdrawing the land ~~from managed forest~~
23 ~~land designation and shall assess against the owner a.~~ The county in which the land
24 is located shall determine the amount of the withdrawal tax under sub. (5). The

1 county shall then assess the withdrawal tax and the withdrawal fee under sub. (5m)
2 against the owner of the land.

3 **SECTION 13.** 77.88 (2) (b) of the statutes is amended to read:

4 77.88 (2) (b) Remaining land; requirements met. If the land remaining after
5 a transfer under par. (a) is contiguous and meets the eligibility requirements under
6 s. 77.82 (1) (a) ~~2~~ and (b), it the remaining land shall continue to be designated as
7 managed forest land ~~until the expiration of the existing order, even if the parcel~~
8 ~~contains less than 10 acres. Notwithstanding s. 77.82 (12), an owner may not file an~~
9 ~~application with the department for renewal of the order if the parcel contains less~~
10 ~~than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m)~~
11 ~~may be assessed when the remaining land is withdrawn at the expiration of the~~
12 ~~order.~~

13 **SECTION 14.** 77.88 (2) (c) of the statutes is amended to read:

14 77.88 (2) (c) Remaining land; requirements not met. If the remaining land
15 remaining after a transfer under par. (a) does not meet the eligibility requirements
16 under s. 77.82 (1) (a) ~~2~~ and (b), the department shall issue an order withdrawing the
17 land and. The county in which the land is located shall determine the amount of the
18 withdrawal tax under sub. (5). ~~The county shall then assess against the owner the~~
19 ~~withdrawal tax under sub. (5) and the withdrawal tax and the withdrawal fee under~~
20 ~~sub. (5m) against the owner of the land. Notwithstanding s. 77.90, the owner is not~~
21 ~~entitled to a hearing on an order withdrawing land under this paragraph.~~

22 **SECTION 15.** 77.88 (2) (d) (title) of the statutes is created to read:

23 77.88 (2) (d) (title) Report by transferee; fee.

24 **SECTION 16.** 77.88 (2) (e) of the statutes is renumbered 77.88 (2) (ac) 1. and
25 amended to read:

1 77.88 (2) (ac) 1. ~~The transferred~~ If the land shall remain transferred under par.
2 (a) meets the eligibility requirements under s. 77.82 (1) (a) and (b), the land shall
3 continue to be designated as managed forest land if the transferee, within 30 days
4 after the transfer, certifies to the department an intent to comply with the existing
5 management plan for the land and with any amendments to the plan, and provides
6 proof that each person holding any encumbrance on the land agrees to the
7 designation. The transferee may designate an area of the transferred land closed to
8 public access as provided under s. 77.83. The department shall issue an order
9 continuing the designation of the land as managed forest land under the new
10 ownership.

11 **SECTION 17.** 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 2. and
12 amended to read:

13 77.88 (2) (ac) 2. If the transferee does not provide the department with the
14 certification required under ~~par. (e)~~ subd. 1., the department shall issue an order
15 withdrawing the land ~~and.~~ The county in which the land is located shall determine
16 the amount of the withdrawal tax under sub. (5). The county shall then assess
17 ~~against the transferee~~ the withdrawal tax under ~~sub. (5)~~ and the withdrawal fee
18 under sub. (5m) against the transferee. Notwithstanding s. 77.90, the transferee is
19 not entitled to a hearing on an order withdrawing land under this ~~paragraph~~
20 subdivision.

21 **INS 14-12**

22 **SECTION 18.** 77.88 (3) (title) of the statutes is amended to read:

23 77.88 (3) (title) VOLUNTARY WITHDRAWAL; TOTAL OR PARTIAL.

24 **SECTION 19.** 77.88 (3) of the statutes is renumbered 77.88 (3) (b) (intro.) and
25 amended to read:

1 77.88 (3) (b) Parts of parcels (intro.) An owner may Upon request that the
 2 ~~department withdraw all or any of an owner of managed forest land to withdraw part~~
 3 ~~of the owner's land meeting one of the requirements specified under sub. (2) (a) 1. to~~
 4 ~~3. If any remaining land meets the eligibility requirements under s. 77.82 (1) a parcel~~
 5 ~~of managed forest land, the department shall issue an order withdrawing the land~~
 6 ~~subject to the request and shall assess against the owner the withdrawal tax under~~
 7 ~~sub. (5) and the withdrawal fee under sub. (5m). If the land being withdrawn is~~
 8 ~~within a proposed ferrous mining site, the department shall issue the order within~~
 9 ~~30 days after receiving the request. if all of the following apply:~~

10 **SECTION 20.** 77.88^X (3) (am) of the statutes is created to read:

11 77.88 (3) (am) *Entire parcels.* Upon request of an owner of managed forest land
 12 to withdraw an entire parcel of managed forest land, the department shall issue an
 13 order withdrawing the land.

14 **SECTION 21.** 77.88^X (3) (b) 1. (intro.) and 2. of the statutes are created to read:

- 15 77.88 (3) (b) 1. (intro.) The land to be withdrawn is one of the following:
 16 2. The land remaining after the withdrawal will continue to meet the eligibility
 17 requirements under s. 77.82 (1).

18 **SECTION 22.** 77.88^X (3) (c) of the statutes is created to read:

19 77.88 (3) (c) *Withdrawal tax and fee.* Upon issuance of an order of withdrawal
 20 under this subsection, the county in which the land is located shall determine the
 21 amount of the withdrawal tax under sub. (5). The county shall then assess the
 22 withdrawal tax and the withdrawal fee under sub. (5m) against the owner of the
 23 land.

24 **SECTION 23.** 77.88^X (3) (d) of the statutes is created to read:

1 77.88 (3) (d) *Ferrous mining site*. If the land being withdrawn under this
2 subsection is within a proposed ferrous mining site, the department shall issue the
3 order within 30 days after receiving the request.

4 **SECTION 24.** 77.88 (3g) of the statutes is repealed.

5 **SECTION 25.** 77.88 (3j) of the statutes is created to read:

6 77.88 (3j) VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a)
7 Except as provided in par. (b), upon the request of an owner of managed forest land
8 to withdraw part of a parcel of the owner's land, the department shall issue an order
9 withdrawing the land subject to the request if all of the following apply:

10 1. The purpose for which the owner requests that the department withdraw the
11 land is for the sale of the land or for a construction site.

12 2. The land to be withdrawn is not less than 1.0 acres and not more than 5.0
13 acres. Partial acres may not be withdrawn.

14 3. If the land is subject to a city, village, town, or county zoning ordinance that
15 establishes a minimum acreage for ownership of land or for a construction site, the
16 owner requests that the department withdraw not less than that minimum acreage.

17 (b) 1. For land that is designated as managed forest land under an order with
18 a term of 25 years, the department may not issue an order of withdrawal under par.
19 (a) if the department has previously issued an order of withdrawal under par. (a)
20 from that parcel of managed forest land during the term of the order.

21 2. For land that is designated as managed forest land under an order with a
22 term of 50 years, the department may not issue an order of withdrawal under par.
23 (a) if the department has previously issued 2 orders of withdrawal under par. (a) from
24 that parcel of managed forest land during the term of the order.

1 (c) Upon issuance of an order withdrawing land under this subsection, the
2 department shall assess against the owner of the land the withdrawal tax under sub.
3 (5) and the withdrawal fee under sub. (5m).

4 **SECTION 26.** 77.88 (3m) of the statutes is amended to read:

5 77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an
6 owner of managed forest land has not paid the personal property tax due for a
7 building on managed forest land before the February settlement date under s. 74.30
8 (1), the municipality in which the building is located shall certify to the county in
9 which the land is located and to the department that a delinquency exists and shall
10 include the legal description of the managed forest land on which the building is
11 located in the certification. Immediately after receiving the certification, the
12 department shall issue an order withdrawing the land as managed forest land. The
13 county shall determine the amount of the withdrawal tax under sub. (5) and shall
14 assess against the owner of the land the withdrawal tax under sub. (5) and the
15 withdrawal fee under sub. (5m) against the owner of the land. Notwithstanding s.
16 77.90, the owner is not entitled to a hearing on an order withdrawing land under this
17 subsection.

18 **INS 15-5**

19 **SECTION 27.** 77.88 (4) of the statutes is repealed.

20 **SECTION 28.** 77.88 (4m) of the statutes is created to read:

21 77.88 (4m) EXPIRATION OF ORDERS. The department shall maintain a list of
22 orders designating managed forest lands that have expired. The department shall
23 add a parcel to the list within 30 days after the date of expiration. For each expired
24 order, the list shall provide a description of the land and shall identify each
25 municipality in which the managed forest land is located.

1 **SECTION 29.** 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae)
2 and amended to read:

3 77.88 (5) (ae) Tax liability; general. Except as provided in ~~pars.~~ [✓] par. (am), (~~ar~~),
4 and (~~b~~), for land withdrawn during a managed forest land order, the withdrawal tax
5 shall be the higher of the following: equal the amount of past tax liability ^{under par.} ~~that is~~ _(ac)
6 applicable to the land.

7 **SECTION 30.** 77.88 (5) (a) 1. and 2. of the statutes are repealed.

8 **SECTION 31.** 77.88 (5) (ab) of the statutes is repealed.

9 **SECTION 32.** 77.88 (5) (ac) of the statutes is created to read:

10 77.88 (5) (ac) Calculation of past tax liability. For purposes of this [✓] subsection,
11 the amount of past tax liability for land to be withdrawn from the managed forest
12 land program shall be calculated by multiplying the total net property tax rate in the
13 municipality in which managed forest land to be withdrawn is located in the year
14 prior to the withdrawal of the land by an amount equal to the assessed value of the
15 land for that same year, as calculated by the department of revenue, and by then
16 multiplying that product by 10 ^{years} or by the number of years the land was
17 designated as managed forest land, whichever number is fewer.

18 **SECTION 33.** 77.88 (5) (am) (title) of the statutes is created to read:

19 77.88 (5) (am) (title) Converted forest croplands.

20 **SECTION 34.** 77.88 (5) (am) 1. of the statutes is amended to read:

21 77.88 (5) (am) 1. The amount calculated ^{under par. (ac)} ~~under par. (a)~~ of past tax liability [✓] ~~for~~
22 the land.

23 **SECTION 35.** 77.88 (5) (ar) of the statutes is repealed.

24 **SECTION 36.** 77.88 (5) (b) of the statutes is repealed.

Section #. 77.88 (5) (c) ^{of the statutes} is repealed.

INS 2

2015-2016 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3256/P2ins
ZDW:emw

INSERT 2
x

1 **SECTION 1.** 77.88 (8) (b) of the statutes is amended to read:

2 77.88 (8) (b) The department may not order withdrawal of land remaining after
3 a transfer of ownership is made under par. (a) 1., 2., or 3., or after a lease is entered
4 into under par. (a) 3., ~~or after the department orders withdrawal of land under sub.~~
5 ~~(3g) (am)~~ unless the remainder fails to meet the eligibility requirements under s.
6 77.82 (1).

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.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3256/P2dn
ZDW:emw&km

October 16, 2015

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 to cutting notices that are related to wildlife action plans. 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.

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

Zachary Wyatt
Legislative Attorney
(608) 267-3362
zachary.wyatt@legis.wisconsin.gov

Wyatt, Zachary

From: Wenzlaff, Tyler
Sent: Monday, October 19, 2015 12:38 PM
To: Wyatt, Zachary
Subject: Changes to LRB 3256/P2
Attachments: 2015-10-19 Changes to LRB 3256.P2.docx

Zach,

Thanks for your help on this. I have a couple changes, mostly due to my fault. I told you the wrong sections to include. I have attached the list as a word document but basically we want to remove any reference to the counties have to assess the withdrawal taxes and fees. Also its important that it says "variance" in section 76. Thanks. Let me know if you have any questions.

Tyler

Tyler Wenzlaff
Office of Wisconsin State Senator Tom Tiffany
12th Senate District
608-266-2509
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Changes to LRB 3256/P2

- Remove instances where county determines the withdrawal tax and fees.
 - I identified 5 instances in LRB 3256/P2 where this change needs to be removed. I included it in the list of changes by accident.
 - Section 44, 46, 49, 55, and 59
 - This change will make the bill consistent with the intent that is reflected in section 58.
- Section 76, line 13
 - Should read “natural resources shall propose a variance to the master plans of all state forests except for the...”