

State of Misconsin 1/25/22/5 2015 - 2016 LEGISLATURE

LRB-3256/P4) (155 ZDW:emw



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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 $AN\ ACT\ \textit{to repeal}\ 77.06\ (5), 77.07, 77.82\ (1)\ (bn), 77.82\ (4g), 77.83\ (1)\ (a)\ 1., 77.86$ 1 2 (2), 77.87, 77.88 (2) (a) 1., 77.88 (3g), 77.88 (4), 77.88 (5) (a) 1. and 2., 77.88 (5) 3 (ab), 77.88 (5) (ar), 77.88 (5) (b) and 77.88 (5) (c); to renumber 77.83 (1) (a) 2. 4 a., b. and c.; to renumber and amend 77.06 (1) (b) 2., 77.86 (1) (b) 2., 77.88 (2) 5 (a) (intro.), 77.88 (2) (a) 2., 77.88 (2) (a) 3., 77.88 (2) (e), 77.88 (2) (f), 77.88 (3) and 77.88 (5) (a) (intro.); to consolidate, renumber and amend 77.83 (1) (a) 6 7 (intro.) and 2. (intro.); to amend 26.06 (1), 74.25 (1) (a) 6., 74.30 (1) (f), 75.36 8 (2) (a), 77.06 (1) (c), 77.10 (1) (a), 77.81 (6), 77.82 (1) (b) 3., 77.82 (2) (dm), 77.82 9 (4), 77.82 (11), 77.82 (12), 77.88 (2) (am), 77.88 (2) (b), 77.88 (2) (c), 77.88 (3) 10 (title), 77.88 (5) (am) 1., 77.88 (8) (b), 77.88 (11), 77.89 (1) (a) and 77.89 (2) (b); and to create 23.0951, 23.27 (3) (c), 77.06 (1) (b) 2. b., 77.06 (1) (b) 2. c., 77.06 11 12 (1) (b) 2. d., 77.81 (4m), 77.82 (1) (bp), 77.83 (1) (ar), 77.83 (1) (d), 77.86 (1) (b) 13 2. a., 77.86 (1) (b) 2. b., 77.86 (1) (b) 2. c., 77.86 (1) (b) 2. d., 77.86 (1) (e), 77.86 14 (1) (f), 77.88 (2) (a) (title), 77.88 (2) (ac) (title), 77.88 (2) (d) (title), 77.88 (2m), 15 77.88 (3) (am), 77.88 (3) (b) 1. (intro.) and 2., 77.88 (3) (d), 77.88 (3j), 77.88 (3r),

1	77.88 (4m), 77.88 (5) (ac) and 77.88 (5) (am) (title) of the statutes; relating to:
2	taxes on managed forest lands, eligibility for the managed forest land program,
3	management plans for managed forest land, sale or transfer of managed forest
4	land, productivity of managed forest land, closed managed forest land, forest production areas, natural heritage inventory, and 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. The tax rate applicable to an added parcel is the tax rate currently applicable to the parcel to which the land is being added.

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. 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.

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.

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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. 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. 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.

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 defines "natural disaster" as fire, ice, snow, wind, flooding, insects, or disease.

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. Under this bill,



owner

the limit on acreage that can be designated as closed applies only to land owned by a business entity.

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 a person who performs land recogenet activities on the

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 propose a variance to 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 private property may be conducted 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:

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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:

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23.27 (3) (c) Rights of property owners. The department may conduct activities under this subsection related to 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 process, any forest products unlawfully severed from public lands of the state, federal lands leased to the state, county forest lands entered under s. 28.11, forest croplands entered under subch. I of ch. 77 or managed forest land designated under subch. VI of ch. 77. Seized products cut from lands under the control of the board of commissioners of public lands shall be held for the commissioners and those cut from forest croplands, managed forest land or county forest shall be held for the owner, and subject to the payment of severance taxes, yield taxes or severance share thereon to the state. Products cut from state forest lands or federal lands leased to the department shall be appraised and sold. Products appraised at more than \$500 shall be sold on sealed bids not less than 10 days after a class 1 notice has been published, under ch. 985, in the county where the material is located. Any sheriff may seize and hold for the owner thereof any forest products unlawfully severed or removed.

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

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

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

74.30 (1) (f) Pay to the county treasurer 20% 20 percent of collections of
occupational taxes on coal docks, 20% 20 percent of collections of the taxes imposed
under ss. 77.04 and 77.84 (2) (a) and, (am), and (bp), and all 20 percent of collections
of payments for lands under s. 77.84 (2) (b), and (bm), and (bp).
SECTION 6. 75.36 (2) (a) of the statutes is amended to read:
75.36 (2) (a) If property is acquired by a county taking a tax deed under this
chapter, the county is not required to pay any special charges or special assessments
until the property is sold by the county. In the case of lands designated as forest
croplands or managed forest lands, the county is not required to pay any taxes under
s. 77.04, 77.07 or 77.87 until the forest crop is cut. The liens of the tax certificate and
of all general property taxes, special assessments, special charges and special taxes
levied against the property shall merge in the county's title.
Section 7. 77.06 (1) (b) 2. of the statutes, as created by 2015 Wisconsin Act 55,
is renumbered 77.06 (1) (b) 2. (intro.) and amended to read:
77.06 (1) (b) 2. (intro.) If The department of natural resources may not
prescribe the amount of forest products to be cut if the notice of intention to cut was
provided to the department of natural resources by -a any of the following:
a. A cooperating forester authorized under s. 28.05 to assist the state in the
harvesting and sale of timber, or by a forester accredited by the Society of American
Foresters, Association of Consulting Foresters, or Wisconsin Consulting Foresters,
the department may not prescribe the amount of forest products to be removed.
SECTION 8. 77.06 (1) (b) 2. b. of the statutes is created to read:
77.06 (1) (b) 2. b. A forester accredited by the Society of American Foresters,
Association of Consulting Foresters, or Wisconsin Consulting Foresters.
Section 9. 77.06 (1) (b) 2. c. of the statutes is created to read:

1	77.06 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry
2	program provided by a nationally or regionally accredited institution of higher
3	education and who has engaged in the equivalent of 5 years of full-time work
4	preparing forest management plans or marking trees for cutting.
5	Section 10. 77.06 (1) (b) 2. d. of the statutes is created to read:
6	77.06 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry
7	program provided by an accredited technical or vocational school and who has
8	engaged in the equivalent of 5 years of full-time work preparing forest management
9	plans or marking trees for cutting.
10	SECTION 11. 77.06 (1) (c) of the statutes, as created by 2015 Wisconsin Act 55,
11	is amended to read:
12	77.06 (1) (c) Cutting in excess of the amount prescribed by the department of
13	natural resources, or cutting that the department finds is inconsistent with sound
14	forestry practices, shall render the owner liable to double the severance tax
(15)	prescribed in s. 77.06 (5) and subject to cancellation under s. 77.10.
16	Section 12. 77.06 (5) of the statutes is repealed.
17	SECTION 13. 77.07 of the statutes, as affected by 2015 Wisconsin Act 55, is
18	repealed.
19	Section 14. 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
25	opportunity to be heard by the department of revenue, the town and the owner, the

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

Section 15. 77.81 (4m) of the statutes is created to read:

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

Section 16. 77.81 (6) of the statutes is amended to read:

77.81 (6) "Recreational activities" include means recreational outdoor activities that are compatible with the practice of forestry, as determined by the

1	department. "Recreational activities" includes hunting, fishing, hiking,
NS 10-2	sight-seeing, cross-country skiing, horseback riding, and staying in cabins.
3	Section 17. 77.82 (1) (b) 3. of the statutes is amended to read:
4	77.82 (1) (b) 3. A parcel that is developed for a human residence on which a
(5)	building or an improvement associated with a building is located
6	Section 18. 77.82 (1) (bn) of the statutes is repealed.
7	Section 19. 77.82 (1) (bp) of the statutes is created to read:
8	77.82 (1) (bp) 1. For purposes of par. (b) 3., and except as provided in subd. 2.,
9	an improvement is any of the following:
10	a. Any accessory building, structure, or fixture that is built or placed on the
11	parcel for its benefit.
12	b. Landscaping that is done on the parcel.
13	2. An improvement does not include any of the following:
14	a. A public or private road.
15	b. A railroad or utility right-of-way.
16	c. A fence, unless the fence prevents the free and open movement of wild
17	animals across any portion of the parcel.
18	d. Culverts.
19	e. Bridges.
20	f. Hunting blinds, as specified by rules promulgated by the department.
21	g. Structures and fixtures that are needed for sound forestry practices.
22	Section 20. 77.82 (2) (dm) of the statutes is amended to read:
23	77.82 (2) (dm) -A-Subject to sub. (12), a proposed management plan.
24	SECTION 21, 77.82 (4) of the statutes is amended to read:

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77.82 (4) Additions to managed forest land. An 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 designated land. The application shall be accompanied by a nonrefundable \$20 application recording fee unless a different amount for the fee is established by the department by rule at an amount equal to the average expense to the department of recording an order issued under this subchapter. The fee shall be deposited in the conservation fund and credited to the appropriation under s. 20.370 (1) (cr). The application shall be filed on a department form and shall contain any additional information required by the department. The tax rate applicable to an addition under this subsection shall be the tax rate currently applicable to the parcel to which the land is being added.

Section 22. 77.82 (4g) of the statutes is repealed.

SECTION 23. 77.82 (11) of the statutes is amended to read:

77.82 (11) DURATION; EFFECT OF CHANGES. An order issued under this subchapter remains shall constitute a contract between the state and the owner and shall remain in effect for the period specified in the application unless the land is withdrawn under s. 77.84 (3) (b) or 77.88. An amendment to or repeal of this subchapter does not affect the terms of an order or management plan, except as expressly agreed to in writing by the owner and the department and except Except as provided in sub. subs. (3) (f) and (11m), the department may not amend or otherwise change the terms of an order or management plan to conform with changes made to any provision of this subchapter subsequent to the date on which the order was entered or the plan was approved. 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 landowner shall elect between acceptance of modifications to
the contract consistent with the provisions of the statute rule, or guidance document
or voluntary withdrawal of the land without penalty.

Section 24. 77.82 (12) of the statutes is amended to read:

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

SECTION 25. 77.83 (1) (a) (intro.) and 2. (intro.) of the statutes are consolidated, renumbered 77.83 (1) (am) (intro.) and amended to read:

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

SECTION 26. 77.83 (1) (a) 1. of the statutes is repealed.

SECTION 27. 77.83 (1) (a) 2. a., b. and c. of the statutes are renumbered 77.83 (1) (am) 1., 2. and 3.

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$\widehat{1}$	SECTION 28. 77.83 (1) (ar) of the statutes is created to read:
2	77.83 (1) (ar) Notwithstanding par. (am), not more than 160 acres owned by any
3	business entity, as defined in s. 13.62 (5), may be designated as closed managed forest
4	land in each municipality.
5	SECTION 29. 77.83 (1) (d) of the statutes is created to read:
6	77.83 (1) (d) An owner of land designated as closed under par. (am) may permit
7	access to the land for hunting purposes by members of the public who perform
8	activities on the land for the benefit of the owner.
9	Section 30. 77.86 (1) (b) 2. of the statutes, as created by 2015 Wisconsin Act
10	55, is renumbered 77.86 (1) (b) 2. (intro.) and amended to read:
11	77.86 (1) (b) 2. (intro.) An owner who is required under the terms of an approved
12	management plan to cut merchantable timber on managed forest land is not required
13	to obtain approval of the cutting of that timber before the cutting takes place if a
14	cooperating forester authorized under s. 28.05 to assist the state in the harvesting
15	and sale of timber, or a forester accredited by the Society of American Foresters,
16	Association of Consulting Foresters, or Wisconsin Consulting Foresters, any of the
17	following provided the required notice of intent to cut to the department under subd.
18	1. <u>:</u>
19	Section 31. 77.86 (1) (b) 2. a. of the statutes is created to read:
20	77.86 (1) (b) 2. a. A cooperating forester authorized under s. 28.05 to assist the
21	state in the harvesting and sale of timber.
22	Section 32. 77.86 (1) (b) 2. b. of the statutes is created to read:
23	77.86 (1) (b) 2. b. A forester accredited by the Society of American Foresters,
24	Association of Consulting Foresters, or Wisconsin Consulting Foresters.
25	Section 33. 77.86 (1) (b) 2. c. of the statutes is created to read:

1	77.86 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry
2	program provided by a nationally or regionally accredited institution of higher
3	education and who has engaged in the equivalent of 5 years of full-time work
4	preparing forest management plans or marking trees for cutting.
5	SECTION 34. 77.86 (1) (b) 2. d. of the statutes is created to read:
6	77.86 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry
7	program provided by an accredited technical or vocational school and who has
8	engaged in the equivalent of 5 years of full-time work preparing forest management
9	plans or marking trees for cutting.
10	SECTION 35. 77.86 (1) (e) of the statutes is created to read:
11	77.86 (1) (e) The department shall not restrict an approved cutting based on
12	standards established under s. 23.27 (3).
13	SECTION 36. 77.86 (1) (f) of the statutes is created to read:
14	electronic mail within 24 hours of the department's decision to approve or deny a
16	cutting notice.
17	SECTION 37. 77.86 (2) of the statutes is repealed.
18	SECTION 38. 77.87 of the statutes is repealed.
19	SECTION 39. 77.88 (2) (a) (title) of the statutes is created to read:
20	77.88 (2) (a) (title) Authority to transfer.
21	SECTION 40. 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and
22	amended to read:
23	77.88 (2) (a) Except as provided in par. (am), an An owner may sell or otherwise
24	transfer ownership of all or part of a parcel of the owner's managed forest land if the
25	land transferred is one of the following:

Т	SECTION 41. 11.88 (2) (a) 1. of the statutes is repealed.
2	Section 42. 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (b) 1. a. and
3	amended to read:
4	77.88 (3) (b) 1. a. All of an the owner's managed forest land within a quarter
5	quarter quarter-quarter section.
6	SECTION 43. 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (b) 1. b. and
7	amended to read:
8	77.88 (3) (b) 1. b. All of an the owner's managed forest land within a
9	government lot or fractional lot as determined by the U.S. government survey plat.
10	SECTION 44. 77.88 (2) (ac) (title) of the statutes is created to read:
11	77.88 (2) (ac) (title) Transferred land; requirements met.
12	SECTION 45. 77.88 (2) (am) of the statutes is amended to read:
13	77.88 (2) (am) <u>Transferred land; requirements not met.</u> If the land transferred
14	under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) and
15	(b), the department shall issue an order withdrawing the land from managed forest
16	land designation and shall assess against the owner a withdrawal tax under sub. (5)
17	and the withdrawal fee under sub. (5m).
18	SECTION 46. 77.88 (2) (b) of the statutes is amended to read:
19	77.88 (2) (b) Remaining land; requirements met. If the land remaining after
20	a transfer under par. (a) is contiguous and meets the eligibility requirements under
21	s. 77.82 (1) (a) 2. and (b), it the remaining land shall continue to be designated as
22	managed forest land until the expiration of the existing order, even if the parcel
23	contains less than 10 acres. Notwithstanding s. 77.82 (12), an owner may not file an
24	application with the department for renewal of the order if the parcel contains less
25	than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m)

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may be assessed when the remaining land is withdrawn at the expiration of the order.

SECTION 47. 77.88 (2) (c) of the statutes is amended to read:

77.88 (2) (c) Remaining land; requirements not met. If the remaining land remaining after a transfer under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) 2. and (b), the department shall issue an order withdrawing the land and shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled to a hearing on an order withdrawing land under this paragraph.

SECTION 48. 77.88 (2) (d) (title) of the statutes is created to read:

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

SECTION 49. 77.88 (2) (e) of the statutes is renumbered 77.88 (2) (ac) 1. and amended to read:

77.88 (2) (ac) 1. The transferred If the land shall remain transferred under par.

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

SECTION 50. 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) and amended to read:

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1	77.88 (2) (ac) (2) (If the transferee does not provide the department with the
2	certification required under par. (e) subd. 1., the department shall issue an order
3	withdrawing the land and shall assess against the transferee the withdrawal tax
4	under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90,
5	the transferee is not entitled to a hearing on an order withdrawing land under this
6	paragraph subdivision.
7	Section 51. 77.88 (2m) of the statutes is created to read:
8	77.88 (2m) Damage to land. (a) If a parcel of managed forest land has been
9	damaged by a natural disaster, the owner of the parcel may notify the department,
10	and the department shall establish a period of time that the owner of the parcel will
11	have to restore the productivity of the land so that it meets the requirements under
12	s. 77.82 (1) (a) 2.
13	(b) If the owner fails to complete the restoration in the applicable period of time,
14	the owner may request that the department withdraw all or part of the land in
15	accordance with sub. (3) or (3r), or the department may proceed with a withdrawal
16	by department order under sub. (1).
17	(c) The department may promulgate a rule that establishes criteria to be used
18	by the department for determining the length of time that an owner shall have to
19	complete the restoration.
20	Section 52. 77.88 (3) (title) of the statutes is amended to read:
21	77.88 (3) (title) Voluntary withdrawal; Total or Partial.
22	Section 53. 77.88 (3) of the statutes is renumbered 77.88 (3) (b) (intro.) and
23	amended to read:
24	77.88 (3) (b) Parts of parcels. (intro.) An owner may Upon request that the

department withdraw all or any of an owner of managed forest land to withdraw part

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Section 53	2	5	V	വ	ГT	C	æ	S
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of the owner's land meeting one of the requirements specified under sub. (2) (a) 1. to
3. If any remaining land meets the eligibility requirements under s. 77.82 (1) a parcel
of managed forest land, the department shall issue an order withdrawing the land
subject to the request and shall assess against the owner the withdrawal tax under
sub. (5) and the withdrawal fee under sub. (5m). If the land being withdrawn is
within a proposed ferrous mining site, the department shall issue the order within
30 days after receiving the request. if all of the following apply:

Section 54. 77.88 (3) (am) of the statutes is created to read:

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

SECTION 55. 77.88 (3) (b) 1. (intro.) and 2. of the statutes are created to read:

77.88 (3) (b) 1. (intro.) The land to be withdrawn is one of the following:

2. The land remaining after the withdrawal will continue to meet the eligibility requirements under s. 77.82 (1).

Section 56. 77.88 (3) (d) of the statutes is created to read:

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

SECTION 57. 77.88 (3g) of the statutes is repealed.

Section 58. 77.88 (3j) of the statutes is created to read:

77.88 (3j) Voluntary withdrawal; other construction; small land sales. (a) Except as provided in par. (b), upon the request of an owner of managed forest land to withdraw part of a parcel of the owner's land, the department shall issue an order withdrawing the land subject to the request if all of the following apply:

1	1. The purpose for which the owner requests that the department withdraw the
2	land is for the sale of the land or for a construction site.
3	2. The land to be withdrawn is not less than one acre and not more than 5 acres.
4	Partial acres may not be withdrawn.
5	3. If the land is subject to a city, village, town, or county zoning ordinance that
6	establishes a minimum acreage for ownership of land or for a construction site, the
7	owner requests that the department withdraw not less than that minimum acreage.
8	(b) 1. For land that is designated as managed forest land under an order with
9	a term of 25 years, the department may not issue an order of withdrawal under par.
10	(a) if the department has previously issued an order of withdrawal under par. (a)
11	from that parcel of managed forest land during the term of the order.
12	2. For land that is designated as managed forest land under an order with a
13	term of 50 years, the department may not issue an order of withdrawal under par.
14	(a) if the department has previously issued 2 orders of withdrawal under par. (a) from
15	that parcel of managed forest land during the term of the order.
16	(c) Upon issuance of an order withdrawing land under this subsection, the
17	department shall assess against the owner of the land the withdrawal tax under sub.
18	(5) and the withdrawal fee under sub. (5m).
19	SECTION 59. 77.88 (3r) of the statutes is created to read:
20	77.88 (3r) WITHDRAWAL FOR ENVIRONMENTAL CONCERNS. An owner of managed

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rawal for environmental concerns. A forest land may request that the department enter an order withdrawing a part of the owner's land from managed forest land if that part is unsuitable for the production of merchantable timber. If the department determines that the remaining land meets the requirements described under s. 77.82 (1), the department shall issue an order withdrawing the land as managed forest land and no withdrawal

1	tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed against the
2	owner.
3	Section 60. 77.88 (4) of the statutes is repealed.
4	Section 61. 77.88 (4m) of the statutes is created to read:
5	77.88 (4m) Expiration of orders. The department shall maintain a list of
6	orders designating managed forest lands that have expired. The department shall
7	add a parcel to the list within 30 days after the date of expiration. For each expired
8	order, the list shall provide a description of the land and shall identify each
9	municipality in which the managed forest land is located.
10	Section 62. 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae)
11	and amended to read:
12	77.88 (5) (ae) <u>Tax liability; general.</u> Except as provided in pars. par. (am), (ar),
13	and (b), for land withdrawn during a managed forest land order, the withdrawal tax
14	shall be the higher of the following: equal the amount of past tax liability under par.
15	(ac) that is applicable to the land.
16	SECTION 63. 77.88 (5) (a) 1. and 2. of the statutes are repealed.
17	Section 64. 77.88 (5) (ab) of the statutes is repealed.
18	Section 65. 77.88 (5) (ac) of the statutes is created to read:
19	77.88 (5) (ac) Calculation of past tax liability. For purposes of this subsection,
20	the amount of past tax liability for land to be withdrawn from the managed forest
21	land program shall be calculated by multiplying the total net property tax rate in the
22	municipality in which managed forest land to be withdrawn is located in the year
(23)	prior to the withdrawal of the land by an amount equal to the assessed value of the

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

1	multiplying that product by 10 or by the number of years the land was designated
2	as managed forest land, whichever number is fewer.
3	SECTION 66. 77.88 (5) (am) (title) of the statutes is created to read:
4	77.88 (5) (am) (title) Converted forest croplands.
5	SECTION 67. 77.88 (5) (am) 1. of the statutes is amended to read:
6	77.88 (5) (am) 1. The amount calculated under par. (a) of past tax liability under
7	par. (ac) for the land.
8	SECTION 68. 77.88 (5) (ar) of the statutes is repealed.
9	SECTION 69. 77.88 (5) (b) of the statutes is repealed.
10	SECTION 70. 77.88 (5) (c) of the statutes is repealed.
11	SECTION 71. 77.88 (8) (b) of the statutes is amended to read:
12	77.88 (8) (b) The department may not order withdrawal of land remaining after
13	a transfer of ownership is made under par. (a) 1., 2., or 3., or after a lease is entered
14	into under par. (a) 3., or after the department orders withdrawal of land under sub.
15	(3g) (am) unless the remainder fails to meet the eligibility requirements under s.
16	77.82 (1).
17	SECTION 72. 77.88 (11) of the statutes is amended to read:
18	77.88 (11) Liability for previous taxes. Withdrawal of land under this section
19	does not affect the liability of the owner for previously levied taxes under s. 77.84 or
20	77.87 .
21	SECTION 73. 77.89 (1) (a) of the statutes, as affected by 2015 Wisconsin Act 55,
22	is amended to read:
23	77.89 (1) (a) By June 30 of each year, the department, from the appropriation
24	under s. 20.370 (5) (bv), shall pay 100 percent of each payment received under ss. s.
25	77.84 (3) (b) and 77.87 (3) and 100 percent of each withdrawal tax payment received

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INS 22-23

(INS 22-10)

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

Section 74. 77.89 (2) (b) of the statutes is amended to read:

77.89 (2) (b) The municipal treasurer shall pay all 20 percent of the amounts received under s. 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25 and 74.30. The county treasurer shall, by June 30 of each year, pay all amounts received under this paragraph to the department. All amounts received by the department shall be credited to the conservation fund and shall be reserved for land acquisition, resource management activities, and grants under s. 77,895 and shall deposit the remainder in the municipal treasury.

$^{\wedge}$ Section 75. Nonstatutory provision.

(1) STATE FOREST PLAN VARIANCE. Before March 1, 2017, the department of natural resources shall propose a variance to 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 as provided in section 28.04(3)(am) of the statutes.

Section 76. Initial applicability.

- (1) YIELD AND SEVERANCE TAXES. The treatment of sections 26.06 (1), 75.36 (2) (a), 77.07, 77.10 (1) (a), 77.86 (2), 77.88 (5) (a) 1. and 2., (ar), and (b) and (11), and 77.89 (1) (a) of the statutes first applies to the removal of wood products from forest croplands and the cutting of merchantable timber from managed forest land that occurs on the effective date of this subsection.
- SECTION 77. Effective dates. This act takes effect on the day after publication, except as follows:

L	$(1) \ \ \text{The treatment of sections 26.06 (1), 75.36 (2) (a), 77.07, 77.10 (1) (a), 77.86}$
2	(2), $77.88(5)(a)$ 1. and 2., (ar) , and (b) and (11) , and $77.89(1)(a)$ of the statutes and
3	Section 76 (1) of this act take effect on the first day of the 3rd month beginning after
1	publication.

(END)

2015–2016 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

1 INS A-3-1 Under current law, a parcel of land is eligible for designation as MFL only if it consists of at least 10 contiguous acres. Under this bill, the minimum acreage requirement is increased to 20 acres, but the owner of an MFL parcel of less than 20 acres may apply for a one-time renewal of the order designating the parcel as MFL without meeting the 20-acre requirement. 2 **INS A-3-2** This bill requires DNR to promulgate rules relating to hunting blinds and authorizes emergency rule making. 3 INS A-4 Under current law, an MFL order may be renewed at the end its term. DNR may deny an application for renewal only if the land does not comply with the eligibility requirements, the owner has failed to comply with the management plan for the MFL, or delinquent taxes are owed on the land. Under this bill, DNR may deny the application if the land that is subject to the renewal application is not identical to the MFL under the existing order or if certain requirements for establishing, updating, and reviewing mandatory forestry soil and conservation practices in a management plan are not met. 4 INS 1-5 5 **Section 1.** 20.370 (1) (cr) of the statutes is amended to read: 6 20.370 (1) (cr) Forestry — recording fees. All moneys received under ss. 77.82 (2m) (d) and (4) and 77.88 (2) (d) (ac) 1. for the payment of fees to the registers of deeds 7 8 under s. 77.91 (5).

History: 1971 c. 40, 95; 1971 c. 125 ss. 101 to 121, 522 (1); 1971 c. 211, 215, 277, 330, 336; 1973 c. 12 s. 37; 1973 c. 90, 100; 1973 c. 243 s. 82; 1973 c. 296, 298, 301, 318, 333, 336; 1975 c. 8, 39, 51, 91, 198; 1975 c. 224 ss. 7d, 7f, 7m, 17 to 19p; 1977 c. 29 ss. 181 to 234, 1657 (34); 1977 c. 274, 370, 374, 376, 377; 1977 c. 418 ss. 95 to 110, 929 (37); 1977 c. 421, 432; 1977 c. 447 ss. 42 to 44, 210; 1979 c. 34 ss. 199 to 322, 2102 (39) (a); 1979 c. 221; 1979 c. 361 s. 113; 1981 c. 1, 20, 86, 95, 131, 294, 330; 1981 c. 374 ss. 6, 7, 148, 150; 1983 a. 27 ss. 216m to 269, 2202 (23); 1983 a. 75, 181, 243, 397; 1983 a. 410 ss. 5m to 11, 2202 (38); 1983 a. 413; 1983 a. 416 ss. 1, 19; 1983 a. 426; 1985 a. 29 ss. 282d to 356, 3202 (26) (a), (39) (a), (c), (dm), (i); 1985 a. 46, 60, 65, 120, 202, 296; 1987 a. 27, 98, 110, 290, 295; 298, 305; 1987 a. 312 s. 17; 1987 a. 384, 397, 399, 403, 418; 1989 a. 31, 128, 284, 288, 326; 1989 a. 335 ss. 22nn to 30g, 89; 1989 a. 336, 350, 359, 366; 1991 a. 32; 1991 a. 39 ss. 326b to 394, 594c; 1991 a. 254, 269, 300, 309, 315; 1993 a. 16, 75, 166, 213, 343, 349, 415, 421, 453, 464; 1993 a. 490 ss. 18, 271; 1995 a. 27, 201, 225, 227, 296, 378, 459; 1997 a. 27, 35; 1997 a. 237 ss. 33 to 384, 727g; 1997 a. 248; 1999 a. 9, 32, 74, 92; 1999 a. 150 s. 672; 1999 a. 185; 2001 a. 16, 56, 92, 108, 109; 2003 a. 33, 228, 251, 310, 314, 321, 327; 2005 a. 25, 286, 288, 347, 394; 2007 a. 20, 50, 97; 2009 a. 28, 42, 50, 175, 276, 365, 373; 2011 a. 32, 103, 118, 148, 151, 169, 208; 2011 a. 257 s. 56; 2013 a. 1; 2013 a. 20 ss. 214, 217, 218, 219, 220, 221, 276 to 289j; 2013 a. 72, 80; 2013 a. 165 s. 114; 2015 a. 31, 55, 89; s. 35.17 correction in (2) (gi).

9 INS 7-12

NECTION 2. 77.06 (1) (a) of the statutes is amended to read:

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77.06 (1) (a) No person shall cut any merchantable wood products on any forest croplands where the forest crop taxes are delinquent nor until 30 days after the

owner has filed with the department of natural resources a notice of intention to cut, specifying by descriptions and the estimated amount of wood products to be removed and the proportion of present volume to be left as growing stock in the area to be cut. The department of natural resources may require a bond executed by some surety company licensed in this state or other surety for such amount as may reasonably be required for the payment to the department of natural resources of the severance tax hereinafter provided. Merchantable wood products include all wood products except wood used for fuel by the owner.

History: 1971 c. 215; 1977 c. 29, 224; 2009 a. 365; 2015 a. 55. **INS 8–15**

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a forfeiture equal to 20 percent of the value of the timber cut

11 INS 10-2

Section 3. 77.82 (1) (a) 1. of the statutes is amended to read:

77.82 (1) (a) 1. It consists of at least 40 20 contiguous acres, except as provided in this subdivision. The fact that a lake, river, stream or flowage, a public or private road or a railroad or utility right-of-way separates any part of the land from any other part does not render a parcel of land noncontiguous. If a part of a parcel of at least 10 20 contiguous acres is separated from another part of that parcel by a public road, that part of the parcel may be enrolled in the program, even if that part is less than 10 20 acres, if that part meets the requirement under subd. 2. and is not ineligible under par. (b). The owner of a parcel of less than 20 acres that is subject to a managed forest land order before the effective date of this subdivision [LRB inserts datelamay apply one time for a renewal of the order under sub. (12) without meeting the 20-acre requirement.

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

1	located. This provision first applies to managed forest land subject to an order
$\widehat{2}$	on the effective date of this subdivision [LRB inserts date]
3	INS 12-4, see attached 13s0354
4	INS 12–25
5	SECTION 4. 77.83 (1) (a) (intro.) of the statutes is renumbered 77.83 (1) (a) and
6	amended to read:
7	77.83 (1) (a) An owner may designate land subject to a managed forest land
8	order as closed to public access. The closed area may consist of either:
9	History: 1985 a. 29; 1989 a. 79; 1993 a. 131; 2003 a. 228; 2005 a. 299; 2007 a. 20; 2013 a. 81. SECTION 5. 77.83 (1) (a) 1. and 2. of the statutes are repealed.
10	INS 13-4
11	SECTION 6. 77.83 (1) (b) 1. of the statutes is amended to read:
12	77.83 (1) (b) 1. The addition does not result in increasing the closed portion of
13	the land to an area greater than that permitted under par. $\frac{\sqrt{(am)}}{(am)}$.
14	History: 1985 a. 29; 1989 a. 79; 1993 a. 131; 2003 a. 228; 2005 a. 299; 2007 a. 20; 2013 a. 81. SECTION 7. 77.83 (1) (d) of the statutes is created to read:
15	77.83 (1) (d) An owner of land designated as closed under par. (a) may permit
16	a person who performs land management activities on the land to access the land to
17	conduct recreational activities.
18	INS 16-23
19	SECTION 8. 77.88 (2) (d) 1. is renumbered 77.82 (2) (ac) 1. and amended to read:
20	77.88 (2) (ac) 1. Within If the land transferred under par. (a) meets the
21	eligibility requirements under (s. 77.82 (1) (a) and (b), the land shall continue to be
22	designated as managed forest land if the transferee, within 30 days after a transfer
23	of ownership, the transferee shall, on files a form provided by the department, file
24	with the department a report of the transfer signed by the transferee. By signing the

1	form, the transferee certifies to the department an intent to comply with the existing
2	management plan for the land and any amendments to the plan. The transferee
3	shall provide proof that each person holding any encumbrance on the land agrees to
4	the designation. The transferee may designate an area of the transferred land closed
5	to public access as provided under s. 77.83. The department shall issue an order
6	continuing the designation of the land as managed forest land under the new
7	ownership. The transferee shall pay a \$100 fee that will accompany the report. The
8	fee shall be deposited in the conservation fund. Twenty dollars of the fee or a different
9	amount of the fee as may be established under subd. 2. shall be credited to the
10	appropriation under s. $20.370(1)(cr)$. The department shall immediately notify each
11	person entitled to notice under s. 77.82 (8).
12	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 9. 77.88 (2) (d) 2. of the statutes is renumbered 77.88 (2) (ac) 2.
13	Section 10. 77.88 (2) (e) of the statutes is repealed.
14	INS 19-7
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	4. The land remaining after withdrawal meets the eligibility requirements
16	4. The land remaining after withdrawal meets the eligibility requirements under s. $77.82(1)(a)$ and (b).
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16	under s. $77.82(1)$ (a) and (b).
16 17	under s. $77.82(1)$ (a) and (b). INS 20–2, see attached $13s0354$
16 17 18	under s. 77.82 (1) (a) and (b). INS 20-2, see attached 13s0354 INS 21-10
16 17 18 19	under s. 77.82 (1) (a) and (b). INS 20-2, see attached 13s0354 INS 21-10 SECTION 11. 77.88 (5m) of the statutes is amended to read:
16 17 18 19	under s. 77.82 (1) (a) and (b). INS 20-2, see attached 13s0354 INS 21-10 SECTION 11. 77.88 (5m) of the statutes is amended to read: 77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department
16 17 18 19 20	under s. 77.82 (1) (a) and (b). INS 20-2, see attached 13s0354 INS 21-10 SECTION 11. 77.88 (5m) of the statutes is amended to read: 77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department under subs. (1) (c), (2) (ac) 2., (am), and (c), and (f), (3), and (3m) shall be \$300. 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. INS 22-10

the department shall calculate for each calendar year whether the amount of land exempt from penalty or tax under s. 77.10 (2) (c) or 77.88 (8) that is withdrawn during that calendar year under s. 77.10 or 77.88 exceeds 1% of the total amount of land that is subject to contracts under subch. I or subject to orders under this subchapter on December 31 of that calendar year. If the amount of withdrawn or classified land that is so exempt exceeds 1%, the department shall make a report of its calculations to the governor and the chief clerk of each house of the legislature for distribution to the appropriate standing committees under s. 13.172 (3).

History: 1985 a. 29; 1987 a. 186; 1991 a. 39; 1993 a. 16; 1995 a/29, 201, 225; 2003 a. 33; 2009 a. 365; 2013 a. 54; 2015 a. 55. SECTION 14. 77.91 (6) (d) of the statutes is created to read:

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77.91 (6) (d) Any signature required of an official or employee of the department or a landowner under this subchapter may be satisfied by an electronic signature, as defined in s. 137.11 (8).

SECTION 15. 77.91 (2) of the statutes is created to read:

77.91 EMERGENCY RULES. The department may use the procedure under s. 227.24 to promulgate emergency rules under \$\frac{1}{2}\$. 77.82 (1) (bp) 2. f. for the period before the date on which permanent rules under \$\frac{1}{2}\$. 77.82 (1) (bp) 2. f. take effect. Notwithstanding s. 227.24 (1) (c) and (2), emergency rules promulgated under this subsection remain in effect until the first day of the 25th month beginning after the effective date of the emergency rule or the date on which the permanent rules take effect, whichever is earlier. Notwithstanding section 227.24 (1) (a) and (3), the department is not required to provide evidence that promulgating rules under this subsection as emergency rules is necessary for the preservation of the public peace,

1	health, safety, or welfare and is not required to provide a finding of emergency for
	\checkmark
2	rules promulgated under this subsection.

INS 22-23

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4 (2) MINIMUM ACREAGE. The treatment of section 77.82 (1) (a) 1. of the statutes
5 first applies to land designated as managed forest land by an order issued on the
6 effective date of this subsection.