

**2019 DRAFTING REQUEST**

**Bill**

For: **Travis Tranel (608) 266-1170** Drafter: **jkreye**  
 By: **jeff** Secondary Drafters:  
 Date: **2/6/2020** May Contact:

Same as LRB:

Submit via email: **YES**  
 Requester's email: **Rep.Tranel@legis.wisconsin.gov**  
 Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

Credit for the property taxes paid on agricultural buildings and improvements; credit amount limitations of \$7,500; small farm income threshold of \$35,000

**Instructions:**

See attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 2/6/2020	ccarmich 2/6/2020			
/P1	jkreye 2/6/2020	ccarmich 2/7/2020	lparisi 2/6/2020		State
/P2	jkreye 2/10/2020	ccarmich 2/10/2020	mbarman 2/7/2020		State
/1			dwalker 2/10/2020	dwalker 2/10/2020	State

FE Sent For: 2/7/2020

"/P2"

<END>

"/1"

At

Intro

**Kreye, Joseph**

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**From:** Hienz, Peter  
**Sent:** Thursday, February 06, 2020 4:37 PM  
**To:** Kreye, Joseph  
**Cc:** Curry, Jeff  
**Subject:** Farm Building Draft Question - LRB 5659

Joe,

Looking for clarification about Section 4, and the other places it shows up, in LRB 5659.

Verifying that on Page 4 Lines 4-7, the clause at the end “and the claimant’s annual gross cash farm income for that year is not less than \$35,000” applies to both previous clauses of the statute .

We want it to be clear that the \$35,000 applies to all the people claiming the credit - “farmer and files a schedule F and has an income above \$35,000” or “actively engaged in farming and has an income above \$35,000”.

I could see how it may be interpreted to read that the \$35,000 doesn’t apply to the “farmer and schedule F” crowd and does apply to the “actively engaged in farming” crowd. Let me know if I’m overthinking it.

Also, double checking that we are getting a fiscal on this draft?

Thanks,

Peter Hienz  
Legislative Aide  
Office of State Senator Howard Marklein  
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P2

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

FRIDAY 2-7  
A.M.

1 **AN ACT to amend** 71.05 (6) (a) 15., 71.10 (4) (i), 71.21 (4) (a), 71.26 (2) (a) 4., 71.30  
2 (3) (f), 71.34 (1k) (g), 71.45 (2) (a) 10. and 71.49 (1) (f); **to repeal and recreate**  
3 71.05 (6) (a) 15., 71.10 (4) (i), 71.21 (4) (a), 71.26 (2) (a) 4., 71.30 (3) (f), 71.34 (1k)  
4 (g), 71.45 (2) (a) 10. and 71.49 (1) (f); and **to create** 20.835 (2) (bh), 71.07 (8s),  
5 71.28 (8s) and 71.47 (8s) of the statutes; **relating to:** an income tax credit for  
6 the property taxes paid on agricultural buildings and improvements and  
7 making an appropriation.

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

This bill creates an income and franchise tax credit equal to approximately 66 percent of the taxes levied on buildings and other improvements, not including residential property, that are located in this state and used exclusively for farming. The credit is limited to \$7,500 for an individual, entity, or married couple filing jointly. In addition, in order to claim the credit, the claimant must have at least \$35,000 in annual gross cash farm income. The person will receive a refund if the amount of the credit exceeds the person's tax liability.

The bill also allows a taxpayer to claim the credit for 2020 online in the manner determined by DOR rather than file a tax return to claim the credit. Claiming the credit online for 2020 does not relieve the taxpayer of the taxpayer's obligation to otherwise file a return for that year.

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

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

1           **SECTION 1.** 20.835 (2) (bh) of the statutes is created to read:

2           20.835 (2) (bh) *Farm buildings credit.* A sum sufficient to make the payments  
3 under ss. 71.07 (8s), 71.28 (8s), and 71.47 (8s).

4           **SECTION 2.** 71.05 (6) (a) 15. of the statutes is amended to read:

5           71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the  
6 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r),  
7 (3rm), (3rn), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5e), (5f), (5h), (5i), (5j), (5k), (5r),  
8 (5rm), (6n), (8r), (8s), and (10) and not passed through by a partnership, limited  
9 liability company, or tax-option corporation that has added that amount to the  
10 partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or  
11 71.34 (1k) (g).

12           **SECTION 3.** 71.05 (6) (a) 15. of the statutes, as affected by 2019 Wisconsin Act  
13 54 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

14           71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the  
15 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t),  
16 (3w), (3wm), (3y), (4k), (4n), (5e), (5i), (5j), (5k), (5r), (5rm), (6n), (8s), and (10) and not  
17 passed through by a partnership, limited liability company, or tax-option  
18 corporation that has added that amount to the partnership's, company's, or  
19 tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

20           **SECTION 4.** 71.07 (8s) of the statutes is created to read:

21           71.07 (8s) FARM BUILDINGS CREDIT. (a) *Definitions.* In this subsection:

1           1. “Agricultural land” means land that is assessed as agricultural land under  
2 s. 70.32 (2) (a) 4.

3           2. “Claimant” means a person who files a claim under this subsection.

4           3. “Residential property” means property that is assessed as residential  
5 property under s. 70.32 (2) (a) 1. or a residence that is assessed as other under s. 70.32  
6 (2) (a) 7.

7           4. “Used exclusively” means used to the exclusion of all other uses except for  
8 use not exceeding 5 percent of total use.

9           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
10 taxable years beginning after December 31, 2019, and before January 1, 2023, a  
11 claimant may claim as a credit against the taxes imposed under s. 71.02 an amount  
12 equal to the most recent assessed value of the claimant’s buildings and  
13 improvements assessed as other under s. 70.32 (2) (a) 7., not including residential  
14 property, that are used exclusively for farming, multiplied by 0.01187.

15           (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option  
16 corporations may not claim the credit under this subsection, but the eligibility for,  
17 and the amount of, the credit are based on the determination described under par.

18 (b). A partnership, limited liability company, or tax-option corporation shall  
19 compute the amount of credit that each of its partners, members, or shareholders  
20 may claim and shall provide that information to each of them. Partners, members  
21 of limited liability companies, and shareholders of tax-option corporations may  
22 claim the credit in proportion to their ownership interests.

23           2. No credit may be allowed under this subsection if the claimant or the  
24 claimant’s spouse files a claim under sub. (6e) or (9) or subch. VIII or IX that relates  
25 to the same taxable year for which a claim is made under this subsection.

No claimant may claim a credit under this subsection unless the

3. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is \$7,500 for an individual or a married couple filing jointly.

for that taxable year.

4. No claimant may claim a credit under this subsection unless the claimant is a farmer and files a schedule F for the taxable year for which the claimant claims the credit or is an entity actively engaged in farming under 7 CFR 1400.201 and the claimant's annual gross cash farm income for that year is not less than \$35,000.

the taxable

(d) Administration. 1. Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

2. If the allowable amount of the claim under this subsection exceeds the taxes otherwise due on the claimant's income under s. 71.02, the amount of the claim that is not used to offset those taxes shall be certified by the department of revenue to the department of administration for payment from the appropriation under s. 20.835 (2) (bh).

SECTION 5. 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s. 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s. 71.07 (3rm), food processing plant and food warehouse investment credit under s. 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film production company investment credit under s. 71.07 (5h), veterans and surviving

1 spouses property tax credit under s. 71.07.(6e), enterprise zone jobs credit under s.  
2 71.07 (3w), electronics and information technology manufacturing zone credit under  
3 s. 71.07 (3wm), beginning farmer and farm asset owner tax credit under s. 71.07 (8r),  
4 farm buildings credit under s. 71.07 (8s), earned income tax credit under s. 71.07 (9e),  
5 estimated tax payments under s. 71.09, and taxes withheld under subch. X.

6 **SECTION 6.** 71.10 (4) (i) of the statutes, as affected by 2019 Wisconsin Act 54 and  
7 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

8 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
9 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and  
10 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief  
11 credit under s. 71.07 (3m), jobs tax credit under s. 71.07 (3q), business development  
12 credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and  
13 surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit  
14 under s. 71.07 (3w), electronics and information technology manufacturing zone  
15 credit under s. 71.07 (3wm), farm buildings credit under s. 71.07 (8s), earned income  
16 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes  
17 withheld under subch. X.

18 **SECTION 7.** 71.21 (4) (a) of the statutes is amended to read:

19 71.21 (4) (a) The amount of the credits computed by a partnership under s.  
20 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w),  
21 (3wm), (3y), (4k), (4n), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), (8s),  
22 and (10) and passed through to partners shall be added to the partnership's income.

23 **SECTION 8.** 71.21 (4) (a) of the statutes, as affected by 2019 Wisconsin Act 54  
24 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:



1           71.21 (4) (a) The amount of the credits computed by a partnership under s.  
2           71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n),  
3           (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8s), and (10) and passed through to partners  
4           shall be added to the partnership's income.

5           **SECTION 9.** 71.26 (2) (a) 4. of the statutes is amended to read:

6           71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),  
7           (1dx), (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3t), (3w), (3wm), (3y), (5e),  
8           (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), (8s), (9s), and (10) and not passed  
9           through by a partnership, limited liability company, or tax-option corporation that  
10          has added that amount to the partnership's, limited liability company's, or  
11          tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

12          **SECTION 10.** 71.26 (2) (a) 4. of the statutes, as affected by 2019 Wisconsin Act  
13          54 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

14          71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),  
15          (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5e), (5g), (5i), (5j), (5k), (5r),  
16          (5rm), (6n), (8s), (9s), and (10) and not passed through by a partnership, limited  
17          liability company, or tax-option corporation that has added that amount to the  
18          partnership's, limited liability company's, or tax-option corporation's income under  
19          s. 71.21 (4) or 71.34 (1k) (g).

20          **SECTION 11.** 71.28 (8s) of the statutes is created to read:

21          71.28 (8s) FARM BUILDINGS CREDIT. (a) *Definitions.* In this subsection:

22                1. "Agricultural land" means land that is assessed as agricultural land under  
23                s. 70.32 (2) (a) 4.

24                2. "Claimant" means a person who files a claim under this subsection.

1           3. "Residential property" means property that is assessed as residential  
2 property under s. 70.32 (2) (a) 1. or a residence that is assessed as other under s. 70.32  
3 (2) (a) 7.

4           4. "Used exclusively" means used to the exclusion of all other uses except for  
5 use not exceeding 5 percent of total use.

6           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
7 taxable years beginning after December 31, 2019, and before January 1, 2023, a  
8 claimant may claim as a credit against the taxes imposed under s. 71.23 an amount  
9 equal to the most recent assessed value of the claimant's buildings and  
10 improvements assessed as other under s. 70.32 (2) (a) 7., not including residential  
11 property, that are used exclusively for farming, multiplied by 0.01187.

12           (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option  
13 corporations may not claim the credit under this subsection, but the eligibility for,  
14 and the amount of, the credit are based on the determination described under par.

15           (b). A partnership, limited liability company, or tax-option corporation shall  
16 compute the amount of credit that each of its partners, members, or shareholders  
17 may claim and shall provide that information to each of them. Partners, members  
18 of limited liability companies, and shareholders of tax-option corporations may  
19 claim the credit in proportion to their ownership interests.

20           2. The maximum amount of the credit that a claimant may claim under this  
21 subsection in a taxable year is \$7,500.

*for that taxable year*

22           3. No claimant may claim a credit under this subsection unless the claimant  
23 is a farmer and files a schedule F for the taxable year for which the claimant claims  
24 the credit or is an entity actively engaged in farming under 7 CFR 1400.201 and the

25 claimant's annual gross cash farm income for that year is not less than \$35,000.

*the taxable*

*No claimant may claim a credit under this subsection unless the*

1 (d) *Administration*. 1. Subsection (4) (g) and (h), as it applies to the credit  
2 under sub. (4), applies to the credit under this subsection.

3 2. If the allowable amount of the claim under this subsection exceeds the taxes  
4 otherwise due on the claimant's income under s. 71.23, the amount of the claim that  
5 is not used to offset those taxes shall be certified by the department of revenue to the  
6 department of administration for payment from the appropriation under s. 20.835  
7 (2) (bh).

8 **SECTION 12.** 71.30 (3) (f) of the statutes is amended to read:

9 71.30 (3) (f) The total of farmland preservation credit under subch. IX,  
10 farmland tax relief credit under s. 71.28 (2m), dairy manufacturing facility  
11 investment credit under s. 71.28 (3p), jobs credit under s. 71.28 (3q), meat processing  
12 facility investment credit under s. 71.28 (3r), woody biomass harvesting and  
13 processing credit under s. 71.28 (3rm), food processing plant and food warehouse  
14 investment credit under s. 71.28 (3rn), enterprise zone jobs credit under s. 71.28  
15 (3w), electronics and information technology manufacturing zone credit under s.  
16 71.28 (3wm), business development credit under s. 71.28 (3y), research credit under  
17 s. 71.28 (4) (k) 1., film production services credit under s. 71.28 (5f), film production  
18 company investment credit under s. 71.28 (5h), beginning farmer and farm asset  
19 owner tax credit under s. 71.28 (8r), farm buildings credit under s. 71.28 (8s), and  
20 estimated tax payments under s. 71.29.

21 **SECTION 13.** 71.30 (3) (f) of the statutes, as affected by 2019 Wisconsin Act 54  
22 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

23 71.30 (3) (f) The total of farmland preservation credit under subch. IX,  
24 farmland tax relief credit under s. 71.28 (2m), jobs credit under s. 71.28 (3q),  
25 enterprise zone jobs credit under s. 71.28 (3w), electronics and information

1 technology manufacturing zone credit under s. 71.28 (3wm), business development  
2 credit under s. 71.28 (3y), research credit under s. 71.28 (4) (k) 1., farm buildings  
3 credit under s. 71.28 (8s), and estimated tax payments under s. 71.29.

4 **SECTION 14.** 71.34 (1k) (g) of the statutes is amended to read:

5 71.34 (1k) (g) An addition shall be made for credits computed by a tax-option  
6 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3p), (3q), (3r),  
7 (3rm), (3rn), (3t), (3w), (3wm), (3y), (4), (5), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r),  
8 (5rm), (6n), (8r), (8s), and (10) and passed through to shareholders.

9 **SECTION 15.** 71.34 (1k) (g) of the statutes, as affected by 2019 Wisconsin Act 54  
10 and 2019 Wisconsin Act ... (this act), is repealed and recreated to read:

11 71.34 (1k) (g) An addition shall be made for credits computed by a tax-option  
12 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3q), (3t), (3w),  
13 (3wm), (3y), (4), (5), (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8s), and (10) and passed  
14 through to shareholders.

15 **SECTION 16.** 71.45 (2) (a) 10. of the statutes is amended to read:

16 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit  
17 computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn),  
18 (3w), (3y), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), (8s), (9s), and (10)  
19 and not passed through by a partnership, limited liability company, or tax-option  
20 corporation that has added that amount to the partnership's, limited liability  
21 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and  
22 the amount of credit computed under s. 71.47 (1), (3), (3t), (4), (4m), and (5).

23 **SECTION 17.** 71.45 (2) (a) 10. of the statutes, as affected by 2019 Wisconsin Act  
24 54 and 2019 Wisconsin Act ... (this act), is repealed and recreated to read:

1           71.45 (2) (a) 10. By adding to federal taxable income the amount of credit  
2           computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5e), (5g), (5i),  
3           (5j), (5k), (5r), (5rm), (6n), (8s), (9s), and (10) and not passed through by a  
4           partnership, limited liability company, or tax-option corporation that has added that  
5           amount to the partnership's, limited liability company's, or tax-option corporation's  
6           income under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under  
7           s. 71.47 (1), (3), (3t), (4), (4m), and (5).

8           **SECTION 18.** 71.47 (8s) of the statutes is created to read:

9           71.47 (8s) FARM BUILDINGS CREDIT. (a) *Definitions.* In this subsection:

10           1. "Agricultural land" means land that is assessed as agricultural land under  
11           s. 70.32 (2) (a) 4.

12           2. "Claimant" means a person who files a claim under this subsection.

13           3. "Residential property" means property that is assessed as residential  
14           property under s. 70.32 (2) (a) 1. or a residence that is assessed as other under s. 70.32  
15           (2) (a) 7.

16           4. "Used exclusively" means used to the exclusion of all other uses except for  
17           use not exceeding 5 percent of total use.

18           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
19           taxable years beginning after December 31, 2019, and before January 1, 2023, a  
20           claimant may claim as a credit against the taxes imposed under s. 71.43 an amount  
21           equal to the most recent assessed value of the claimant's buildings and  
22           improvements assessed as other under s. 70.32 (2) (a) 7., not including residential  
23           property, that are used exclusively for farming, multiplied by 0.01187.

24           (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option  
25           corporations may not claim the credit under this subsection, but the eligibility for,

1 and the amount of, the credit are based on the determination described under par.

2 (b). A partnership, limited liability company, or tax-option corporation shall  
3 compute the amount of credit that each of its partners, members, or shareholders  
4 may claim and shall provide that information to each of them. Partners, members  
5 of limited liability companies, and shareholders of tax-option corporations may  
6 claim the credit in proportion to their ownership interests.

7 2. The maximum amount of the credit that a claimant may claim under this  
8 subsection in a taxable year is \$7,500.

*for that taxable year*

9 3. No claimant may claim a credit under this subsection unless the claimant  
10 is a farmer and files a schedule F for the taxable year for which the claimant claims  
11 the credit or is an entity actively engaged in farming under 7 CFR 1400.201 and the  
12 claimant's annual gross cash farm income for ~~that~~ *the taxable* year is not less than \$35,000.

13 (d) *Administration.* 1. Section 71.28 (4) (g) and (h), as it applies to the credit  
14 under s. 71.28 (4), applies to the credit under this subsection.

15 2. If the allowable amount of the claim under this subsection exceeds the taxes  
16 otherwise due on the claimant's income under s. 71.43, the amount of the claim that  
17 is not used to offset those taxes shall be certified by the department of revenue to the  
18 department of administration for payment from the appropriation under s. 20.835  
19 (2) (bh).

20 **SECTION 19.** 71.49 (1) (f) of the statutes is amended to read:

21 71.49 (1) (f) The total of farmland preservation credit under subch. IX,  
22 farmland tax relief credit under s. 71.47 (2m), dairy manufacturing facility  
23 investment credit under s. 71.47 (3p), jobs credit under s. 71.47 (3q), meat processing  
24 facility investment credit under s. 71.47 (3r), woody biomass harvesting and  
25 processing credit under s. 71.47 (3rm), food processing plant and food warehouse

*No claimant may claim a credit under this subsection unless the*

1 investment credit under s. 71.47 (3rn), enterprise zone jobs credit under s. 71.47  
2 (3w), business development credit under s. 71.47 (3y), research credit under s. 71.47  
3 (4) (k) 1., film production services credit under s. 71.47 (5f), film production company  
4 investment credit under s. 71.47 (5h), beginning farmer and farm asset owner tax  
5 credit under s. 71.47 (8r), farm buildings credit under s. 71.47 (8s), and estimated tax  
6 payments under s. 71.48.

7 **SECTION 20.** 71.49 (1) (f) of the statutes, as affected by 2019 Wisconsin Act 54  
8 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

9 71.49 (1) (f) The total of farmland preservation credit under subch. IX,  
10 farmland tax relief credit under s. 71.47 (2m), jobs credit under s. 71.47 (3q),  
11 enterprise zone jobs credit under s. 71.47 (3w), business development credit under  
12 s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., farm buildings credit under s.  
13 71.47 (8s), and estimated tax payments under s. 71.48.

14 **SECTION 21. Nonstatutory provisions.**

15 (1) FARM BUILDINGS CREDIT. A person who is eligible to claim the farm buildings  
16 credit under s. 71.07 (8s), 71.28 (8s), or 71.47 (8s) for taxable years beginning after  
17 December 31, 2019, and before January 1, 2021, may claim the credit by filing a claim  
18 online, as prescribed by the department of revenue, rather than filing a return in  
19 order to claim and receive the credit. This subsection does not relieve the claimant's  
20 obligation to otherwise file a return for that taxable year. The department shall  
21 process claims submitted under this subsection as expeditiously as possible and  
22 certify the claims for payment as provided under ss. 71.07 (8s) (d) 2., 71.28 (8s) (d)  
23 2., and 71.47 (8s) (d) 2.

24 **SECTION 22. Effective dates.** This act takes effect on the day after publication,  
25 except as follows:







**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

*e*

*NOW*

1 **AN ACT to amend** 71.05 (6) (a) 15., 71.10 (4) (i), 71.21 (4) (a), 71.26 (2) (a) 4., 71.30  
2 (3) (f), 71.34 (1k) (g), 71.45 (2) (a) 10. and 71.49 (1) (f); **to repeal and recreate**  
3 71.05 (6) (a) 15., 71.10 (4) (i), 71.21 (4) (a), 71.26 (2) (a) 4., 71.30 (3) (f), 71.34 (1k)  
4 (g), 71.45 (2) (a) 10. and 71.49 (1) (f); and **to create** 20.835 (2) (bh), 71.07 (8s),  
5 71.28 (8s) and 71.47 (8s) of the statutes; **relating to:** an income tax credit for  
6 the property taxes paid on agricultural buildings and improvements and  
7 making an appropriation.

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

This bill creates an income and franchise tax credit equal to approximately 66 percent of the taxes levied on buildings and other improvements, not including residential property, that are located in this state and used exclusively for farming. The credit is limited to \$7,500 for an individual, entity, or married couple filing jointly. In addition, in order to claim the credit, the claimant must have at least \$35,000 in annual gross cash farm income. The person will receive a refund if the amount of the credit exceeds the person's tax liability.

The bill also allows a taxpayer to claim the credit for 2020 online in the manner determined by DOR rather than file a tax return to claim the credit. Claiming the credit online for 2020 does not relieve the taxpayer of the taxpayer's obligation to otherwise file a return for that year.

*from farming*

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

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

1           **SECTION 1.** 20.835 (2) (bh) of the statutes is created to read:

2           20.835 (2) (bh) *Farm buildings credit.* A sum sufficient to make the payments  
3 under ss. 71.07 (8s), 71.28 (8s), and 71.47 (8s).

4           **SECTION 2.** 71.05 (6) (a) 15. of the statutes is amended to read:

5           71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the  
6 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r),  
7 (3rm), (3rn), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5e), (5f), (5h), (5i), (5j), (5k), (5r),  
8 (5rm), (6n), (8r), (8s), and (10) and not passed through by a partnership, limited  
9 liability company, or tax-option corporation that has added that amount to the  
10 partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or  
11 71.34 (1k) (g).

12           **SECTION 3.** 71.05 (6) (a) 15. of the statutes, as affected by 2019 Wisconsin Act  
13 54 and 2019 Wisconsin Act ... (this act), is repealed and recreated to read:

14           71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the  
15 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t),  
16 (3w), (3wm), (3y), (4k), (4n), (5e), (5i), (5j), (5k), (5r), (5rm), (6n), (8s), and (10) and not  
17 passed through by a partnership, limited liability company, or tax-option  
18 corporation that has added that amount to the partnership's, company's, or  
19 tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

20           **SECTION 4.** 71.07 (8s) of the statutes is created to read:

21           71.07 (8s) FARM BUILDINGS CREDIT. (a) *Definitions.* In this subsection:

1           1. “Agricultural land” means land that is assessed as agricultural land under  
2 s. 70.32 (2) (a) 4.

3           2. “Claimant” means a person who files a claim under this subsection.

4           3. “Residential property” means property that is assessed as residential  
5 property under s. 70.32 (2) (a) 1. or a residence that is assessed as other under s. 70.32  
6 (2) (a) 7.

7           4. “Used exclusively” means used to the exclusion of all other uses except for  
8 use not exceeding 5 percent of total use.

9           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
10 taxable years beginning after December 31, 2019, and before January 1, 2023, a  
11 claimant may claim as a credit against the taxes imposed under s. 71.02 an amount  
12 equal to the most recent assessed value of the claimant’s buildings and  
13 improvements assessed as other under s. 70.32 (2) (a) 7., not including residential  
14 property, that are used exclusively for farming, multiplied by 0.01187.

15           (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option  
16 corporations may not claim the credit under this subsection, but the eligibility for,  
17 and the amount of, the credit are based on the determination described under par.  
18 (b). A partnership, limited liability company, or tax-option corporation shall  
19 compute the amount of credit that each of its partners, members, or shareholders  
20 may claim and shall provide that information to each of them. Partners, members  
21 of limited liability companies, and shareholders of tax-option corporations may  
22 claim the credit in proportion to their ownership interests.

23           2. No credit may be allowed under this subsection if the claimant or the  
24 claimant’s spouse files a claim under sub. (6e) or (9) or subch. VIII or IX that relates  
25 to the same taxable year for which a claim is made under this subsection.

SECTION 4

*For purposes of this subdivision, "gross income" has the meaning given in 5-7103(1).*

1           3. The maximum amount of the credit that a claimant may claim under this  
2 subsection in a taxable year is \$7,500 for an individual or a married couple filing  
3 jointly.

4           4. No claimant may claim a credit under this subsection unless the claimant  
5 is a farmer and files a schedule F for the taxable year for which the claimant claims  
6 the credit or is an entity actively engaged in farming under 7 CFR 1400.201 for that  
7 taxable year. No claimant may claim a credit under this subsection unless the  
8 claimant's annual gross cash farm income for the taxable year is not less than  
9 \$35,000. *from farming* *in which the claim relates*

10           (d) *Administration.* 1. Section 71.28 (4) (g) and (h), as it applies to the credit  
11 under s. 71.28 (4), applies to the credit under this subsection.

12           2. If the allowable amount of the claim under this subsection exceeds the taxes  
13 otherwise due on the claimant's income under s. 71.02, the amount of the claim that  
14 is not used to offset those taxes shall be certified by the department of revenue to the  
15 department of administration for payment from the appropriation under s. 20.835  
16 (2) (bh).

17           **SECTION 5.** 71.10 (4) (i) of the statutes is amended to read:

18           71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
19 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and  
20 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief  
21 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.  
22 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment  
23 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.  
24 71.07 (3rm), food processing plant and food warehouse investment credit under s.  
25 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under

1 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film  
2 production company investment credit under s. 71.07 (5h), veterans and surviving  
3 spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s.  
4 71.07 (3w), electronics and information technology manufacturing zone credit under  
5 s. 71.07 (3wm), beginning farmer and farm asset owner tax credit under s. 71.07 (8r),  
6 farm buildings credit under s. 71.07 (8s), earned income tax credit under s. 71.07 (9e),  
7 estimated tax payments under s. 71.09, and taxes withheld under subch. X.

8 **SECTION 6.** 71.10 (4) (i) of the statutes, as affected by 2019 Wisconsin Act 54 and  
9 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

10 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
11 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and  
12 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief  
13 credit under s. 71.07 (3m), jobs tax credit under s. 71.07 (3q), business development  
14 credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and  
15 surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit  
16 under s. 71.07 (3w), electronics and information technology manufacturing zone  
17 credit under s. 71.07 (3wm), farm buildings credit under s. 71.07 (8s), earned income  
18 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes  
19 withheld under subch. X.

20 **SECTION 7.** 71.21 (4) (a) of the statutes is amended to read:

21 71.21 (4) (a) The amount of the credits computed by a partnership under s.  
22 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w),  
23 (3wm), (3y), (4k), (4n), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), (8s),  
24 and (10) and passed through to partners shall be added to the partnership's income.

**SECTION 8**

1           **SECTION 8.** 71.21 (4) (a) of the statutes, as affected by 2019 Wisconsin Act 54  
2 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

3           71.21 (4) (a) The amount of the credits computed by a partnership under s.  
4 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n),  
5 (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8s), and (10) and passed through to partners  
6 shall be added to the partnership's income.

7           **SECTION 9.** 71.26 (2) (a) 4. of the statutes is amended to read:

8           71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),  
9 (1dx), (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3t), (3w), (3wm), (3y), (5e),  
10 (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), (8s), (9s), and (10) and not passed  
11 through by a partnership, limited liability company, or tax-option corporation that  
12 has added that amount to the partnership's, limited liability company's, or  
13 tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

14           **SECTION 10.** 71.26 (2) (a) 4. of the statutes, as affected by 2019 Wisconsin Act  
15 54 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

16           71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),  
17 (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5e), (5g), (5i), (5j), (5k), (5r),  
18 (5rm), (6n), (8s), (9s), and (10) and not passed through by a partnership, limited  
19 liability company, or tax-option corporation that has added that amount to the  
20 partnership's, limited liability company's, or tax-option corporation's income under  
21 s. 71.21 (4) or 71.34 (1k) (g).

22           **SECTION 11.** 71.28 (8s) of the statutes is created to read:

23           71.28 (8s) FARM BUILDINGS CREDIT. (a) *Definitions.* In this subsection:

24           1. "Agricultural land" means land that is assessed as agricultural land under  
25 s. 70.32 (2) (a) 4.

1           2. “Claimant” means a person who files a claim under this subsection.

2           3. “Residential property” means property that is assessed as residential  
3 property under s. 70.32 (2) (a) 1. or a residence that is assessed as other under s. 70.32  
4 (2) (a) 7.

5           4. “Used exclusively” means used to the exclusion of all other uses except for  
6 use not exceeding 5 percent of total use.

7           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
8 taxable years beginning after December 31, 2019, and before January 1, 2023, a  
9 claimant may claim as a credit against the taxes imposed under s. 71.23 an amount  
10 equal to the most recent assessed value of the claimant’s buildings and  
11 improvements assessed as other under s. 70.32 (2) (a) 7., not including residential  
12 property, that are used exclusively for farming, multiplied by 0.01187.

13           (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option  
14 corporations may not claim the credit under this subsection, but the eligibility for,  
15 and the amount of, the credit are based on the determination described under par.  
16 (b). A partnership, limited liability company, or tax-option corporation shall  
17 compute the amount of credit that each of its partners, members, or shareholders  
18 may claim and shall provide that information to each of them. Partners, members  
19 of limited liability companies, and shareholders of tax-option corporations may  
20 claim the credit in proportion to their ownership interests.

21           2. The maximum amount of the credit that a claimant may claim under this  
22 subsection in a taxable year is \$7,500.

23           3. No claimant may claim a credit under this subsection unless the claimant  
24 is a farmer and files a schedule F for the taxable year for which the claimant claims  
25 the credit or is an entity actively engaged in farming under 7 CFR 1400.201 for that

For purposes of this subsection, gross income = has the meaning given in s. 71.03(1).

1 taxable year. No claimant may claim a credit under this subsection unless the  
2 claimant's annual gross cash farm income for the taxable year is not less than  
3 \$35,000.

from farming

in which the claim relates

4 (d) Administration. 1. Subsection (4) (g) and (h), as it applies to the credit  
5 under sub. (4), applies to the credit under this subsection.

6 2. If the allowable amount of the claim under this subsection exceeds the taxes  
7 otherwise due on the claimant's income under s. 71.23, the amount of the claim that  
8 is not used to offset those taxes shall be certified by the department of revenue to the  
9 department of administration for payment from the appropriation under s. 20.835  
10 (2) (bh).

11 SECTION 12. 71.30 (3) (f) of the statutes is amended to read:

12 71.30 (3) (f) The total of farmland preservation credit under subch. IX,  
13 farmland tax relief credit under s. 71.28 (2m), dairy manufacturing facility  
14 investment credit under s. 71.28 (3p), jobs credit under s. 71.28 (3q), meat processing  
15 facility investment credit under s. 71.28 (3r), woody biomass harvesting and  
16 processing credit under s. 71.28 (3rm), food processing plant and food warehouse  
17 investment credit under s. 71.28 (3rn), enterprise zone jobs credit under s. 71.28  
18 (3w), electronics and information technology manufacturing zone credit under s.  
19 71.28 (3wm), business development credit under s. 71.28 (3y), research credit under  
20 s. 71.28 (4) (k) 1., film production services credit under s. 71.28 (5f), film production  
21 company investment credit under s. 71.28 (5h), beginning farmer and farm asset  
22 owner tax credit under s. 71.28 (8r), farm buildings credit under s. 71.28 (8s), and  
23 estimated tax payments under s. 71.29.

24 SECTION 13. 71.30 (3) (f) of the statutes, as affected by 2019 Wisconsin Act 54  
25 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:



1           71.30 (3) (f) The total of farmland preservation credit under subch. IX,  
2 farmland tax relief credit under s. 71.28 (2m), jobs credit under s. 71.28 (3q),  
3 enterprise zone jobs credit under s. 71.28 (3w), electronics and information  
4 technology manufacturing zone credit under s. 71.28 (3wm), business development  
5 credit under s. 71.28 (3y), research credit under s. 71.28 (4) (k) 1., farm buildings  
6 credit under s. 71.28 (8s), and estimated tax payments under s. 71.29.

7           **SECTION 14.** 71.34 (1k) (g) of the statutes is amended to read:

8           71.34 (1k) (g) An addition shall be made for credits computed by a tax-option  
9 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3p), (3q), (3r),  
10 (3rm), (3rn), (3t), (3w), (3wm), (3y), (4), (5), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r),  
11 (5rm), (6n), (8r), ~~(8s)~~, and (10) and passed through to shareholders.

12           **SECTION 15.** 71.34 (1k) (g) of the statutes, as affected by 2019 Wisconsin Act 54  
13 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

14           71.34 (1k) (g) An addition shall be made for credits computed by a tax-option  
15 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3q), (3t), (3w),  
16 (3wm), (3y), (4), (5), (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8s), and (10) and passed  
17 through to shareholders.

18           **SECTION 16.** 71.45 (2) (a) 10. of the statutes is amended to read:

19           71.45 (2) (a) 10. By adding to federal taxable income the amount of credit  
20 computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn),  
21 (3w), (3y), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), ~~(8s)~~, (9s), and (10)  
22 and not passed through by a partnership, limited liability company, or tax-option  
23 corporation that has added that amount to the partnership's, limited liability  
24 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and  
25 the amount of credit computed under s. 71.47 (1), (3), (3t), (4), (4m), and (5).

1           **SECTION 17.** 71.45 (2) (a) 10. of the statutes, as affected by 2019 Wisconsin Act  
2 54 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

3           71.45 (2) (a) 10. By adding to federal taxable income the amount of credit  
4 computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5e), (5g), (5i),  
5 (5j), (5k), (5r), (5rm), (6n), (8s), (9s), and (10) and not passed through by a  
6 partnership, limited liability company, or tax-option corporation that has added that  
7 amount to the partnership's, limited liability company's, or tax-option corporation's  
8 income under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under  
9 s. 71.47 (1), (3), (3t), (4), (4m), and (5).

10           **SECTION 18.** 71.47 (8s) of the statutes is created to read:

11           71.47 (8s) FARM BUILDINGS CREDIT. (a) *Definitions.* In this subsection:

12           1. "Agricultural land" means land that is assessed as agricultural land under  
13 s. 70.32 (2) (a) 4.

14           2. "Claimant" means a person who files a claim under this subsection.

15           3. "Residential property" means property that is assessed as residential  
16 property under s. 70.32 (2) (a) 1. or a residence that is assessed as other under s. 70.32  
17 (2) (a) 7.

18           4. "Used exclusively" means used to the exclusion of all other uses except for  
19 use not exceeding 5 percent of total use.

20           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
21 taxable years beginning after December 31, 2019, and before January 1, 2023, a  
22 claimant may claim as a credit against the taxes imposed under s. 71.43 an amount  
23 equal to the most recent assessed value of the claimant's buildings and  
24 improvements assessed as other under s. 70.32 (2) (a) 7., not including residential  
25 property, that are used exclusively for farming, multiplied by 0.01187.

1 (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option  
2 corporations may not claim the credit under this subsection, but the eligibility for,  
3 and the amount of, the credit are based on the determination described under par.

4 (b). A partnership, limited liability company, or tax-option corporation shall  
5 compute the amount of credit that each of its partners, members, or shareholders  
6 may claim and shall provide that information to each of them. Partners, members  
7 of limited liability companies, and shareholders of tax-option corporations may  
8 claim the credit in proportion to their ownership interests.

9 2. The maximum amount of the credit that a claimant may claim under this  
10 subsection in a taxable year is \$7,500.

11 3. No claimant may claim a credit under this subsection unless the claimant  
12 is a farmer and files a schedule F for the taxable year for which the claimant claims  
13 the credit or is an entity actively engaged in farming under 7 CFR 1400.201 for that  
14 taxable year. No claimant may claim a credit under this subsection unless the  
15 claimant's annual gross (cash farm) income for the taxable year is not less than  
16 \$35,000.

*from farming*  
*in which the claim relates*

17 (d) *Administration.* 1. Section 71.28 (4) (g) and (h), as it applies to the credit  
18 under s. 71.28 (4), applies to the credit under this subsection.

19 2. If the allowable amount of the claim under this subsection exceeds the taxes  
20 otherwise due on the claimant's income under s. 71.43, the amount of the claim that  
21 is not used to offset those taxes shall be certified by the department of revenue to the  
22 department of administration for payment from the appropriation under s. 20.835  
23 (2) (bh).

24 **SECTION 19.** 71.49 (1) (f) of the statutes is amended to read:

*For purposes of this subsection, "gross income" has the meaning given in s. 71.03(1).*

1           71.49 (1) (f) The total of farmland preservation credit under subch. IX,  
2 farmland tax relief credit under s. 71.47 (2m), dairy manufacturing facility  
3 investment credit under s. 71.47 (3p), jobs credit under s. 71.47 (3q), meat processing  
4 facility investment credit under s. 71.47 (3r), woody biomass harvesting and  
5 processing credit under s. 71.47 (3rm), food processing plant and food warehouse  
6 investment credit under s. 71.47 (3rn), enterprise zone jobs credit under s. 71.47  
7 (3w), business development credit under s. 71.47 (3y), research credit under s. 71.47  
8 (4) (k) 1., film production services credit under s. 71.47 (5f), film production company  
9 investment credit under s. 71.47 (5h), beginning farmer and farm asset owner tax  
10 credit under s. 71.47 (8r), farm buildings credit under s. 71.47 (8s), and estimated tax  
11 payments under s. 71.48.

12           **SECTION 20.** 71.49 (1) (f) of the statutes, as affected by 2019 Wisconsin Act 54  
13 and 2019 Wisconsin Act .... (this act), is repealed and recreated to read:

14           71.49 (1) (f) The total of farmland preservation credit under subch. IX,  
15 farmland tax relief credit under s. 71.47 (2m), jobs credit under s. 71.47 (3q),  
16 enterprise zone jobs credit under s. 71.47 (3w), business development credit under  
17 s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., farm buildings credit under s.  
18 71.47 (8s), and estimated tax payments under s. 71.48.

19           **SECTION 21. Nonstatutory provisions.**

20           (1) FARM BUILDINGS CREDIT. A person who is eligible to claim the farm buildings  
21 credit under s. 71.07 (8s), 71.28 (8s), or 71.47 (8s) for taxable years beginning after  
22 December 31, 2019, and before January 1, 2021, may claim the credit by filing a claim  
23 online, as prescribed by the department of revenue, rather than filing a return in  
24 order to claim and receive the credit. This subsection does not relieve the claimant's  
25 obligation to otherwise file a return for that taxable year. The department shall

1 process claims submitted under this subsection as expeditiously as possible and  
2 certify the claims for payment as provided under ss. 71.07 (8s) (d) 2., 71.28 (8s) (d)  
3 2., and 71.47 (8s) (d) 2.

4 **SECTION 22. Effective dates.** This act takes effect on the day after publication,  
5 except as follows:

6 (1) The repeal and recreation of ss. 71.05 (6) (a) 15., 71.10 (4) (i), 71.21 (4) (a),  
7 71.26 (2) (a) 4., 71.30 (3) (f), 71.34 (1k) (g), 71.45 (2) (a) 10., and 71.49 (1) (f) takes effect  
8 on July 1, 2020.

9 (END)

**Walker, Dan**

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**From:** LRB.Legal  
**To:** Rep.Tranel@legis.wisconsin.gov  
**Subject:** Draft review: LRB -5659/1  
**Attachments:** 19-5659/1

**State of Wisconsin - Legislative Reference Bureau**  
**One East Main Street - Suite 200 - Madison**

**The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent.** If you have any questions concerning the draft or would like to have it redrafted, please contact Joseph T. Kreye, Legal Services Manager, at (608) 504-5857, at [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov), or at One East Main Street, Suite 200.

**We will jacket this draft immediately for the Assembly.**

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at [LRB.Legal@legis.wisconsin.gov](mailto:LRB.Legal@legis.wisconsin.gov) or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

**Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.**