

1 59.54 (25) (a) (intro.) The board may enact and enforce an ordinance to prohibit
2 the possession of more than 25 grams of marijuana, as defined in s. 961.01 (14),
3 subject to par. (c) and the exceptions in s. 961.41 (3g) (intro.), and provide a forfeiture
4 for a violation of the ordinance; ~~except that if.~~ Any ordinance enacted under this
5 paragraph shall provide a person who is prosecuted under it with the defenses that
6 the person has under s. 961.436 to prosecutions under s. 961.41 (1) (h), (1m) (h), or
7 (3g) (e). If a complaint is issued regarding an allegation of alleging possession of more
8 than 25 grams of marijuana, or possession of any amount of marijuana following a
9 conviction in this state for possession of more than 25 grams of marijuana, the
10 subject of the complaint may not be prosecuted under this subsection for the same
11 action that is the subject of the complaint unless all of the following occur:

 ****NOTE: This is reconciled s. 59.54 (25) (a) (intro.). This section has been affected
by drafts with the following LRB numbers: -1996/p2 and -1539/p6.

12 **SECTION 754.** 59.54 (25) (c) of the statutes is created to read:

13 59.54 (25) (c) A person may not be prosecuted under an ordinance enacted
14 under par. (a) if, under s. 968.072 (2) or (4) (b), the person would not be subject to
15 prosecution under s. 961.41 (3g) (e).

16 **SECTION 755.** 59.54 (25m) of the statutes is amended to read:

17 59.54 (25m) DRUG PARAPHERNALIA. The board may enact an ordinance to
18 prohibit conduct that is the same as that prohibited by s. 961.573 (1) or (2), 961.574
19 (1) or (2), or 961.575 (1) or (2) and provide a forfeiture for violation of the ordinance.
20 Any ordinance enacted under this subsection shall provide a person prosecuted
21 under it with the defenses that the person has under s. 961.5755 to prosecutions
22 under s. 961.573 (1), 961.574 (1), or 961.575 (1). A person may not be prosecuted
23 under an ordinance enacted under this subsection if, under s. 968.072 (3) or (4) (b),

1 the person would not be subject to prosecution under s. 961.573 (1), 961.574 (1), or
2 961.575 (1). The board may enforce an ordinance enacted under this subsection in
3 any municipality within the county.

4 **SECTION 756.** 59.796 of the statutes is repealed.

5 **SECTION 757.** 60.782 (2) (d) of the statutes is amended to read:

6 60.782 (2) (d) Lease or acquire, including by condemnation, any real property
7 situated in this state that may be needed for the purposes of s. 23.09 (19), 23.094 (3g)
8 or 30.275 (4). ~~The power of condemnation may not used to acquire property for the~~
9 ~~purpose of establishing or extending a recreational trail; a bicycle way, as defined in~~
10 ~~s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as~~
11 ~~defined in s. 346.02 (8) (a).~~

12 **SECTION 758.** 61.34 (3) (a) of the statutes is renumbered 61.34 (3) and amended
13 to read:

14 61.34 (3) ACQUISITION AND DISPOSAL OF PROPERTY. ~~Except as provided in par. (b),~~
15 ~~the~~ The village board may acquire property, real or personal, within or outside the
16 village, for parks, libraries, recreation, beautification, streets, water systems,
17 sewage or waste disposal, harbors, improvement of watercourses, public grounds,
18 vehicle parking areas, and for any other public purpose; may acquire real property
19 within or contiguous to the village, by means other than condemnation, for industrial
20 sites; may improve and beautify the same; may construct, own, lease and maintain
21 buildings on such property for instruction, recreation, amusement and other public
22 purposes; and may sell and convey such property. Condemnation shall be as
23 provided by ch. 32.

24 **SECTION 759.** 61.34 (3) (b) of the statutes is repealed.

1 **SECTION 760.** 62.22 (1) (a) of the statutes is renumbered 62.22 (1) and amended
2 to read:

3 **62.22 (1) PURPOSES.** ~~Except as provided in par. (b), the~~ The governing body of
4 any city may by gift, purchase or condemnation acquire property, real or personal,
5 within or outside the city, for parks, recreation, water systems, sewage or waste
6 disposal, airports or approaches thereto, cemeteries, vehicle parking areas, and for
7 any other public purpose; may acquire real property within or contiguous to the city,
8 by means other than condemnation, for industrial sites; may improve and beautify
9 the same; may construct, own, lease and maintain buildings on such property for
10 public purposes; and may sell and convey such property. The power of condemnation
11 for any such purpose shall be as provided by ch. 32.

12 **SECTION 761.** 62.22 (1) (b) of the statutes is repealed.

13 **SECTION 762.** 62.23 (17) (a) (intro.) of the statutes is amended to read:

14 **62.23 (17) (a) (intro.)** ~~Except as provided in par. (am), cities~~ Cities may acquire
15 by gift, lease, purchase, or condemnation any lands within its corporate limits for
16 establishing, laying out, widening, enlarging, extending, and maintaining memorial
17 grounds, streets, squares, parkways, boulevards, parks, playgrounds, sites for public
18 buildings, and reservations in and about and along and leading to any or all of the
19 same or any lands adjoining or near to such city for use, sublease, or sale for any of
20 the following purposes:

21 **SECTION 763.** 62.23 (17) (am) of the statutes is repealed.

22 **SECTION 764.** 62.53 of the statutes is repealed.

23 **SECTION 765.** 63.23 (1) of the statutes is amended to read:

24 **63.23 (1)** The city service commission shall classify all offices and positions in
25 the city service, excepting those subject to the exemptions of s. 63.27 and those

1 subject to an exclusion under s. 119.33 (2) (e) 1. or 119.9002 (5) (a), according to the
2 duties and responsibilities of each position. Classification shall be so arranged that
3 all positions which that in the judgment of the commission are substantially the
4 same with respect to authority, responsibility, and character of work are included in
5 the same class. From time to time the commission may reclassify positions upon a
6 proper showing that the position belongs to a different class.

7 **SECTION 766.** 66.0107 (1) (bm) of the statutes is amended to read:

8 66.0107 (1) (bm) Enact and enforce an ordinance to prohibit the possession of
9 more than 25 grams of marijuana, as defined in s. 961.01 (14), subject to the
10 exceptions in s. 961.41 (3g) (intro.), and provide a forfeiture for a violation of the
11 ordinance; except that if. Any ordinance enacted under this paragraph shall provide
12 a person who is prosecuted under it with the defenses that the person has under s.
13 961.436 to prosecutions under s. 961.41 (1) (h), (1m) (h), or (3g) (e). If a complaint
14 is issued ~~regarding an allegation of alleging~~ possession of more than 25 grams of
15 ~~marijuana, or possession of any amount of marijuana~~ following a conviction in this
16 state for possession of more than 25 grams of marijuana, the subject of the complaint
17 may not be prosecuted under this paragraph for the same action that is the subject
18 of the complaint unless the charges are dismissed or the district attorney declines
19 to prosecute the case.

****NOTE: This is reconciled s. 66.0107 (1) (bm). This section has been affected by
drafts with the following LRB numbers: -1996/p2 and -1539/p6.

20 **SECTION 767.** 66.0107 (1) (bp) of the statutes is amended to read:

21 66.0107 (1) (bp) Enact and enforce an ordinance to prohibit conduct that is the
22 same as that prohibited by s. 961.573 (1) or (2), 961.574 (1) or (2), or 961.575 (1) or
23 (2) and provide a forfeiture for violation of the ordinance. Any ordinance enacted

1 under this paragraph shall provide a person prosecuted under it with the defenses
2 that the person has under s. 961.5755 to prosecutions under s. 961.573 (1), 961.574
3 (1), or 961.575 (1). A person may not be prosecuted under an ordinance enacted
4 under this paragraph if, under s. 968.072 (3) or (4) (b), the person would not be subject
5 to prosecution under s. 961.573 (1), 961.574 (1), or 961.575 (1).

6 **SECTION 768.** 66.0129 (5) of the statutes is amended to read:

7 66.0129 (5) BIDS FOR CONSTRUCTION. The nonprofit corporation shall let all
8 contracts exceeding \$1,000 for the construction, maintenance or repair of hospital
9 facilities to the lowest responsible bidder after advertising for bids by the publication
10 of a class 2 notice under ch. 985. ~~Section~~ Sections 66.0901 applies and 66.0903 apply
11 to bids and contracts under this subsection.

12 **SECTION 769.** 66.0134 of the statutes is repealed.

13 **SECTION 770.** 66.0137 (4) of the statutes is amended to read:

14 66.0137 (4) SELF-INSURED HEALTH PLANS. If a city, including a 1st class city, or
15 a village provides health care benefits under its home rule power, or if a town
16 provides health care benefits, to its officers and employees on a self-insured basis,
17 the self-insured plan shall comply with ss. 49.493 (3) (d), 631.89, 631.90, 631.93 (2),
18 632.728, 632.746 (1) and (10) (a) 2. and (b) 2., 632.747 (3), 632.798, 632.85, 632.853,
19 632.855, 632.867, 632.87 (4) to (6), 632.885, 632.89, 632.895 (9) (8) to (17), 632.896,
20 and 767.513 (4).

21 **SECTION 771.** 66.0301 (1) (a) of the statutes is amended to read:

22 66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section,
23 “municipality” means the state or any department or agency thereof, or any city,
24 village, town, county, or school district, ~~the opportunity schools and partnership~~
25 ~~programs under subch. IX of ch. 115 and subch. II of ch. 119, the superintendent of~~

1 ~~schools opportunity schools and partnership program under s. 119.33~~, or any public
2 library system, public inland lake protection and rehabilitation district, sanitary
3 district, farm drainage district, metropolitan sewerage district, sewer utility district,
4 solid waste management system created under s. 59.70 (2), local exposition district
5 created under subch. II of ch. 229, local professional baseball park district created
6 under subch. III of ch. 229, local professional football stadium district created under
7 subch. IV of ch. 229, local cultural arts district created under subch. V of ch. 229,
8 long-term care district under s. 46.2895, water utility district, mosquito control
9 district, municipal electric company, county or city transit commission, commission
10 created by contract under this section, taxation district, regional planning
11 commission, housing authority created under s. 66.1201, redevelopment authority
12 created under s. 66.1333, community development authority created under s.
13 66.1335, or city-county health department.

****NOTE: This is reconciled s. 66.0301 (1) (a). This SECTION has been affected by
drafts with the following LRB numbers: LRB-1704/P4 and LRB-2165/P1.

14 **SECTION 772.** 66.0408 (2) (d) of the statutes is repealed.

15 **SECTION 773.** 66.0414 of the statutes is created to read:

16 **66.0414 Cultivation of tetrahydrocannabinols.** No village, town, city, or
17 county may enact or enforce an ordinance or a resolution that prohibits cultivating
18 tetrahydrocannabinols or cannabis if the cultivation is by one of the following:

19 (1) A dispensary, as defined in s. 94.57 (1) (a).

20 (2) A person who is cultivating tetrahydrocannabinols for medication with
21 tetrahydrocannabinols, as defined in s. 146.44 (1) (c), if the amount of cannabis does
22 not exceed the maximum authorized amount, as defined in s. 961.01 (14c).

1 **(3)** An entity that is cultivating cannabis for distribution as permitted under
2 policies determined under s. 94.57 (2) and rules promulgated under s. 94.57 (9).

3 **SECTION 774.** 66.0422 (1) (e) of the statutes is created to read:

4 66.0422 (1) (e) “Underserved area” means an area of this state in which
5 households or businesses lack access to broadband service of at least 25 megabits per
6 second download speed and 3 megabits per second upload speed.

7 **SECTION 775.** 66.0422 (1) (f) of the statutes is created to read:

8 66.0422 (1) (f) “Unserved area” means an area of this state in which households
9 or businesses lack access to broadband service of at least 10 megabits per second
10 download speed and one megabit per second upload speed.

11 **SECTION 776.** 66.0422 (2) (c) of the statutes is amended to read:

12 66.0422 (2) (c) No less than 30 days before the public hearing, the local
13 government prepares and makes available for public inspection a report estimating
14 the total costs of, and revenues derived from, constructing, owning, or operating the
15 facility and including a cost-benefit analysis of the facility for a period of at least 3
16 years. The If the facility is other than a broadband facility that is intended to serve
17 an underserved or unserved area, the costs that are subject to this paragraph include
18 personnel costs and costs of acquiring, installing, maintaining, repairing, or
19 operating any plant or equipment, and include an appropriate allocated portion of
20 costs of personnel, plant, or equipment that are used to provide jointly both
21 telecommunications services and other services.

22 **SECTION 777.** 66.0422 (3d) (intro.) of the statutes is amended to read:

23 66.0422 (3d) (intro.) Subsection (2) does not apply to a facility for providing
24 broadband service to an area within the boundaries of a local government if the local
25 government asks, in writing, each person that provides broadband service within the

1 boundaries of the local government whether the person currently provides
2 broadband service to the area and, if the area is not an underserved or unserved area,
3 whether the person intends to provide broadband service to the area within 9
4 months, or, if the area is an underserved or unserved area, whether the person
5 actively plans to provide broadband service to the area within 3 months and any of
6 the following are satisfied:

7 **SECTION 778.** 66.0422 (3d) (a) of the statutes is amended to read:

8 66.0422 (3d) (a) ~~The local government asks, in writing, each person that~~
9 ~~provides broadband service within the boundaries of the local government whether~~
10 ~~the person currently provides broadband service to the area or intends to provide~~
11 ~~broadband service within 9 months to the area and within 60 days after receiving the~~
12 ~~written request no person responds in writing to the~~ The local government does not
13 receive a response in writing that the a person currently provides broadband service
14 to the area or intends or actively plans to provide broadband service to the area
15 within ~~9 months~~ the relevant time period.

16 **SECTION 779.** 66.0422 (3d) (b) of the statutes is amended to read:

17 66.0422 (3d) (b) The local government determines that a person who responded
18 ~~to a written request under par. (a)~~ that the person currently provides broadband
19 service to the area did not actually provide broadband service to the area and no other
20 person makes the response responds to the local government described in par. (a).

21 **SECTION 780.** 66.0422 (3d) (c) of the statutes is amended to read:

22 66.0422 (3d) (c) The local government determines that a person who responded
23 ~~to a written request under par. (a)~~ that the person intended or actively planned to
24 provide broadband service to the area within ~~9 months~~ the relevant time period did
25 not actually provide broadband service to the area within ~~9 months~~ the relevant time

1 period and no other person ~~makes the response~~ responds to the local government
2 described in par. (a).

3 **SECTION 781.** 66.0422 (3m) (b) of the statutes is amended to read:

4 66.0422 (3m) (b) The municipality itself does not use the facility to provide
5 broadband service to end users. This paragraph does not apply to a facility that is
6 intended to serve an underserved or unserved area.

7 **SECTION 782.** 66.0422 (3m) (c) of the statutes is amended to read:

8 66.0422 (3m) (c) The municipality determines that, at the time that the
9 municipality authorizes the construction, ownership, or operation of the facility,
10 whichever occurs first, the facility does not compete with more than one provider of
11 broadband service. This paragraph does not apply to a facility that is intended to
12 serve an underserved or unserved area.

13 **SECTION 783.** 66.0602 (1) (ak) of the statutes is created to read:

14 66.0602 (1) (ak) "Joint emergency dispatch center" means an operation that
15 serves as the dispatch center for 2 or more political subdivisions' law enforcement,
16 fire, emergency medical services, or any other emergency services.

17 **SECTION 784.** 66.0602 (1) (d) of the statutes is amended to read:

18 66.0602 (1) (d) "Valuation factor" means a percentage equal to the greater of
19 either the percentage change in the political subdivision's January 1 equalized value
20 due to new construction less improvements removed between the previous year and
21 the current or zero 2 percent.

22 **SECTION 785.** 66.0602 (2m) (a) of the statutes is renumbered 66.0602 (2m).

23 **SECTION 786.** 66.0602 (2m) (b) of the statutes is repealed.

24 **SECTION 787.** 66.0602 (3) (e) 10. of the statutes is created to read:

1 66.0602 (3) (e) 10. The amount that a political subdivision levies in that year
2 to pay for charges assessed by a joint emergency dispatch center, but only to the
3 extent that such charges would cause the political subdivision to exceed the limit
4 that is otherwise applicable under this section and only if all of the following apply:

5 a. The total charges assessed by the joint emergency dispatch center for the
6 current year increase, relative the total charges assessed by the joint emergency
7 dispatch center for the previous year, by a percentage that is less than or equal to the
8 percentage change in the U.S. consumer price index for all urban consumers, U.S.
9 city average, as determined by the U.S. department of labor, for the 12 months
10 ending on September 30 of the year of the levy, plus 1 percent.

11 b. The governing body of each political subdivision that is served by the joint
12 emergency dispatch center adopts a resolution in favor of exceeding the limit that is
13 otherwise applicable under this section.

14 **SECTION 788.** 66.0602 (3) (h) 2. a. of the statutes is amended to read:

15 66.0602 (3) (h) 2. a. The total charges assessed by the joint fire department for
16 the current year increase, relative to the total charges assessed by the joint fire
17 department for the previous year, by a percentage that is less than or equal to the
18 percentage change in the U.S. consumer price index for all urban consumers, U.S.
19 city average, as determined by the U.S. department of labor, for the 12 months
20 ending on September 30 of the year of the levy, plus ~~2~~ 1 percent.

21 **SECTION 789.** 66.0602 (3) (n) of the statutes is created to read:

22 66.0602 (3) (n) 1. Subject to subd. 2., the limit otherwise applicable under this
23 section does not apply to the amount that a political subdivision levies in that year
24 for operating and capital costs directly related to the provision of new or enhanced
25 transit services across adjacent county borders or across adjacent municipal borders.

1 For costs to be eligible for the exception under this paragraph, the starting date for
2 the new or enhanced transit services must be on or after the effective date of this
3 subdivision [LRB inserts date], and the costs to which the levy applies must be
4 described in the agreement under subd. 2.

5 2. A political subdivision may not use the exception under this paragraph
6 unless all of the following apply:

7 a. The political subdivisions between which the new or enhanced transit routes
8 operate have entered into an intergovernmental cooperation agreement under s.
9 66.0301 to provide for the new or enhanced transit services. The agreement shall
10 describe the services and the amounts that must be levied to pay for those services.

11 b. The agreement described in subd. 2. a. is approved in a referendum, by the
12 electors in each political subdivision that is a party to the agreement, to be held at
13 the next succeeding spring primary or election or partisan primary or general
14 election to be held not earlier than 70 days after the adoption of the agreement by
15 all of the parties to the agreement. The governing body shall file the resolution to
16 be submitted to the electors as provided in s. 8.37.

17 **SECTION 790.** 66.0615 (1m) (f) 2. of the statutes is amended to read:

18 66.0615 (1m) (f) 2. Sections 77.51 (12m), (13), (14), (14g), (15a), and (15b), and
19 (17), 77.52 (3), (3m), (13), (14), (18), and (19), 77.522, 77.523, 77.58 (1) to (5), (6m),
20 and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), (12) to (15), and (19m), and
21 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax described
22 under subd. 1.

23 **SECTION 791.** 66.0615 (1m) (g) of the statutes is created to read:

1 66.0615 (1m) (g) Sections 77.52 (3m) and 77.523, as they apply to the taxes
2 under subch. III of ch. 77, shall apply to the tax imposed under par. (a) by a
3 municipality.

4 **SECTION 792.** 66.0901 (1) (ae) of the statutes is repealed.

5 **SECTION 793.** 66.0901 (1) (am) of the statutes is repealed.

6 **SECTION 794.** 66.0901 (6) of the statutes is amended to read:

7 66.0901 (6) SEPARATION OF CONTRACTS; CLASSIFICATION OF CONTRACTORS. In public
8 contracts for the construction, repair, remodeling or improvement of a public
9 building or structure, other than highway structures and facilities, a municipality
10 may bid projects based on a single or multiple division of the work. Public contracts
11 shall be awarded according to the division of work selected for bidding. ~~Except as~~
12 ~~provided in sub. (6m), the~~ The municipality may set out in any public contract
13 reasonable and lawful conditions as to the hours of labor, wages, residence, character
14 and classification of workers to be employed by any contractor, classify contractors
15 as to their financial responsibility, competency and ability to perform work and set
16 up a classified list of contractors. The municipality may reject the bid of any person,
17 if the person has not been classified for the kind or amount of work in the bid.

18 **SECTION 795.** 66.0901 (6m) of the statutes is repealed.

19 **SECTION 796.** 66.0901 (6s) of the statutes is repealed.

20 **SECTION 797.** 66.0903 (1) (a), (am), (b), (cm), (dr), (em), (hm) and (im) of the
21 statutes are created to read:

22 66.0903 (1) (a) "Area" means the county in which a proposed project of public
23 works that is subject to this section is located or, if the department determines that
24 there is insufficient wage data in that county, "area" means those counties that are
25 contiguous to that county ~~or, if the department determines that there is insufficient~~

1 wage data in those counties, “area” means those counties that are contiguous to those
2 counties or, if the department determines that there is insufficient wage data in those
3 counties, “area” means the entire state or, if the department is requested to review
4 a determination under sub. (3) (br), “area” means the city, village, or town in which
5 a proposed project of public works that is subject to this section is located.

6 (am) “Bona fide economic benefit” has the meaning given in s. 103.49 (1) (am).

7 (b) “Department” means the department of workforce development.

8 (cm) “Insufficient wage data” has the meaning given in s. 103.49 (1) (bg).

9 (dr) “Minor service or maintenance work” means a project of public works that
10 is limited to minor crack filling, chip or slurry sealing, or other minor pavement
11 patching, not including overlays, that has a projected life span of no longer than 5
12 years or that is performed for a town and is not funded under s. 86.31, regardless of
13 projected life span; the depositing of gravel on an existing gravel road applied solely
14 to maintain the road; road shoulder maintenance; cleaning of drainage or sewer
15 ditches or structures; or any other limited, minor work on public facilities or
16 equipment that is routinely performed to prevent breakdown or deterioration.

17 (em) “Multiple-trade project of public works” has the meaning given in s.
18 103.49 (1) (br).

19 (hm) “Single-trade project of public works” has the meaning given in s. 103.49
20 (1) (em).

21 (im) “Supply and installation contract” has the meaning given in s. 103.49 (1)

22 (fm).

23 **SECTION 798.** 66.0903 (1) (c) of the statutes is amended to read:

24 66.0903 (1) (c) “Hourly basic rate of pay” has the meaning given in s. 16.856

25 103.49 (1) (b), ~~2015 stats.~~

1 **SECTION 799.** 66.0903 (1) (f) of the statutes is amended to read:

2 66.0903 (1) (f) "Prevailing hours of labor" has the meaning given in s. ~~16.856~~
3 103.49 (1) (e), 2015 stats. (c).

4 **SECTION 800.** 66.0903 (1) (g) of the statutes is repealed and recreated to read:

5 66.0903 (1) (g) 1. "Prevailing wage rate" has the meaning given in s. 103.49 (1)
6 (d).

7 **SECTION 801.** 66.0903 (1) (j) of the statutes is amended to read:

8 66.0903 (1) (j) "Truck driver" ~~includes an owner-operator of a truck~~ has the
9 meaning given in s. 103.49 (1) (g).

10 **SECTION 802.** 66.0903 (1m) (b) of the statutes is amended to read:

11 66.0903 (1m) (b) The legislature finds that the enactment of ordinances or
12 other enactments by local governmental units requiring laborers, workers,
13 mechanics, and truck drivers employed on projects of public works or on publicly
14 funded private construction projects to be paid the prevailing wage rate and to be
15 paid at least 1.5 times their hourly basic rate of pay for hours worked in excess of the
16 prevailing hours of labor would be logically inconsistent with, would defeat the
17 purpose of, and would go against the repeals spirit of this section and the repeal of
18 s. 66.0904, 2009 stats., and s. ~~66.0903 (2) to (12), 2013 stats.~~ Therefore, this section
19 shall be construed as an enactment of statewide concern for the ~~purposes of~~
20 ~~facilitating broader participation with respect to bidding on projects of public works,~~
21 ~~ensuring that wages accurately reflect market conditions, providing local~~
22 ~~governments with the flexibility to reduce costs on capital projects, and reducing~~
23 ~~spending at all levels of government in this state~~ purpose of providing uniform
24 prevailing wage rate and prevailing hours of labor requirements throughout the
25 state.

1 **SECTION 803.** 66.0903 (2) to (12) of the statutes are created to read:

2 **66.0903 (2) APPLICABILITY.** Subject to sub. (5), this section applies to any project
3 of public works erected, constructed, repaired, remodeled, or demolished for a local
4 governmental unit, including all of the following:

5 (a) A highway, street, bridge, building, or other infrastructure project.

6 (b) A project erected, constructed, repaired, remodeled, or demolished by one
7 local governmental unit for another local governmental unit under a contract under
8 s. 66.0301 (2), 83.03, 83.035, or 86.31 (2) (b) or under any other statute specifically
9 authorizing cooperation between local governmental units.

10 (c) A project in which the completed facility is leased, purchased, lease
11 purchased, or otherwise acquired by, or dedicated to, a local governmental unit in lieu
12 of the local governmental unit contracting for the erection, construction, repair,
13 remodeling, or demolition of the facility.

14 (d) A road, street, bridge, sanitary sewer, or water main project in which the
15 completed road, street, bridge, sanitary sewer, or water main is acquired by, or
16 dedicated to, a local governmental unit, including under s. 236.13 (2), for ownership
17 or maintenance by the local governmental unit.

18 **(3) PREVAILING WAGE RATES AND HOURS OF LABOR.** (am) A local governmental unit,
19 before making a contract by direct negotiation or soliciting bids on a contract for the
20 erection, construction, remodeling, repairing, or demolition of any project of public
21 works, shall apply to the department to determine the prevailing wage rate for each
22 trade or occupation required in the work contemplated. The department shall
23 conduct investigations and hold public hearings as necessary to define the trades or
24 occupations that are commonly employed on projects of public works that are subject
25 to this section and to inform itself of the prevailing wage rates in all areas of the state

1 for those trades or occupations, in order to determine the prevailing wage rate for
2 each trade or occupation. The department shall issue its determination within 30
3 days after receiving the request and shall file the determination with the requesting
4 local governmental unit.

5 (ar) The department shall, by January 1 of each year, compile the prevailing
6 wage rates for each trade or occupation in each area. The compilation shall, in
7 addition to the current prevailing wage rates, include future prevailing wage rates
8 when those prevailing wage rates can be determined for any trade or occupation in
9 any area and shall specify the effective date of those future prevailing wage rates.
10 If a project of public works extends into more than one area, the department shall
11 determine only one standard of prevailing wage rates for the entire project.

12 (av) In determining prevailing wage rates under par. (am) or (ar), the
13 department may not use data from projects that are subject to this section, s. 103.49
14 or 103.50, or 40 USC 3142 unless the department determines that there is
15 insufficient wage data in the area to determine those prevailing wage rates, in which
16 case the department may use data from projects that are subject to this section, s.
17 103.49 or 103.50, or 40 USC 3142. In determining prevailing wage rates under par.
18 (am) or (ar), the department may not use data from any construction work that is
19 performed by a local governmental unit or a state agency.

20 (bm) Any person may request a recalculation of any portion of an initial
21 determination within 30 days after the initial determination date if the person
22 submits evidence with the request showing that the prevailing wage rate for any
23 given trade or occupation included in the initial determination does not represent the
24 prevailing wage rate for that trade or occupation in the area. The evidence shall
25 include wage rate information reflecting work performed by individuals working in

1 the contested trade or occupation in the area during the current survey period. The
2 department shall affirm or modify the initial determination within 15 days after the
3 date on which the department receives the request for recalculation.

4 (br) In addition to the recalculation under par. (bm), the local governmental
5 unit that requested the determination under this subsection may request a review
6 of any portion of a determination within 30 days after the date of issuance of the
7 determination if the local governmental unit submits evidence with the request
8 showing that the prevailing wage rate for any given trade or occupation included in
9 the determination does not represent the prevailing wage rate for that trade or
10 occupation in the city, village, or town in which the proposed project of public works
11 is located. That evidence shall include wage rate information for the contested trade
12 or occupation on at least 3 similar projects located in the city, village, or town where
13 the proposed project of public works is located and on which some work has been
14 performed during the current survey period and which were considered by the
15 department in issuing its most recent compilation under par. (ar). The department
16 shall affirm or modify the determination within 15 days after the date on which the
17 department receives the request for review.

18 (dm) A local governmental unit that is subject to this section shall include a
19 reference to the prevailing wage rates determined by the department and to the
20 prevailing hours of labor in the notice published for the purpose of securing bids for
21 the project of public works. Except as otherwise provided in this paragraph, if any
22 contract or subcontract for a project of public works is entered into, the prevailing
23 wage rates determined by the department and the prevailing hours of labor shall be
24 physically incorporated into and made a part of the contract or subcontract. For a
25 minor subcontract, as determined by the department, the department shall

1 prescribe by rule the method of notifying the minor subcontractor of the prevailing
2 wage rates and prevailing hours of labor applicable to the minor subcontract. The
3 prevailing wage rates and prevailing hours of labor applicable to a contract or
4 subcontract may not be changed during the time that the contract or subcontract is
5 in force.

6 (e) No contractor, subcontractor, or contractor or subcontractor's agent that is
7 subject to this section may do any of the following:

8 1. Pay an individual performing the work described in sub. (4) less than the
9 prevailing wage rate in the same or most similar trade or occupation determined
10 under this subsection.

11 2. Allow an individual performing the work described in sub. (4) to work a
12 greater number of hours per day or per week than the prevailing hours of labor,
13 unless the contractor, subcontractor, or contractor or subcontractor's agent pays the
14 individual for all hours worked in excess of the prevailing hours of labor at a rate of
15 at least 1.5 times the individual's hourly basic rate of pay.

16 (4) COVERED EMPLOYEES. (a) Subject to par. (b), any person subject to this
17 section shall pay all of the following employees the prevailing wage rate determined
18 under sub. (3) and may not allow such employees to work a greater number of hours
19 per day or per week than the prevailing hours of labor, unless the person pays the
20 employee for all hours worked in excess of the prevailing hours of labor at a rate of
21 at least 1.5 times the employee's hourly basic rate of pay:

22 1. All laborers, workers, mechanics, and truck drivers employed on the site of
23 a project of public works that is subject to this section.

24 2. All laborers, workers, mechanics, and truck drivers employed in the
25 manufacturing or furnishing of materials, articles, supplies, or equipment on the site

1 of a project of public works that is subject to this section or from a facility dedicated
2 exclusively, or nearly so, to a project of public works that is subject to this section by
3 a contractor, subcontractor, agent, or other person performing any work on the site
4 of the project.

5 (b) A laborer, worker, mechanic, or truck driver who is employed to process,
6 manufacture, pick up, or deliver materials or products from a commercial
7 establishment that has a fixed place of business from which the establishment
8 supplies processed or manufactured materials or products or from a facility that is
9 not dedicated exclusively, or nearly so, to a project of public works that is subject to
10 this section is not entitled to receive the prevailing wage rate determined under sub.

11 (3) or to receive at least 1.5 times his or her hourly basic rate of pay for all hours
12 worked in excess of the prevailing hours of labor unless any of the following applies:

13 1. The laborer, worker, mechanic, or truck driver is employed to go to the source
14 of mineral aggregate such as sand, gravel, or stone and deliver that mineral
15 aggregate to the site of a project of public works that is subject to this section by
16 depositing the material directly in final place, from the transporting vehicle or
17 through spreaders from the transporting vehicle.

18 2. The laborer, worker, mechanic, or truck driver is employed to go to the site
19 of a project of public works that is subject to this section, pick up excavated material
20 or spoil from the site of the project, and transport that excavated material or spoil
21 away from the site of the project.

22 (c) A person subject to this section shall pay a truck driver who is an
23 owner-operator of a truck separately for his or her work and for the use of his or her
24 truck.

25 (5) NONAPPLICABILITY. This section does not apply to any of the following:

1 (a) A single-trade project of public works for which the estimated project cost
2 of completion is less than \$48,000, a multiple-trade project of public works for which
3 the estimated project cost of completion is less than \$100,000, or, in the case of a
4 multiple-trade project of public works erected, constructed, repaired, remodeled, or
5 demolished by a private contractor for a city or village having a population of less
6 than 2,500 or for a town, a multiple-trade project of public works for which the
7 estimated project cost of completion is less than \$234,000.

8 (b) Work performed on a project of public works for which the local
9 governmental unit contracting for the project is not required to compensate any
10 contractor, subcontractor, contractor's or subcontractor's agent, or individual for
11 performing the work.

12 (c) Minor service or maintenance work, warranty work, or work under a supply
13 and installation contract.

14 (f) A project of public works involving the erection, construction, repair,
15 remodeling, or demolition of a residential property containing 2 dwelling units or
16 less.

17 (g) A road, street, bridge, sanitary sewer, or water main project that is a part
18 of a development in which not less than 90 percent of the lots contain or will contain
19 2 dwelling units or less, as determined by the local governmental unit at the time of
20 approval of the development, and that, on completion, is acquired by, or dedicated to,
21 a local governmental unit, including under s. 236.13 (2), for ownership or
22 maintenance by the local governmental unit.

23 (8) POSTING. A local governmental unit that has contracted for a project of
24 public works shall post the prevailing wage rates determined by the department, the
25 prevailing hours of labor, and the provisions of subs. (10) (a) and (11) (a) in at least

1 one conspicuous place on the site of the project that is easily accessible by employees
2 working on the project, or, if there is no common site on the project, at the place
3 normally used by the local governmental unit to post public notices.

4 (9) COMPLIANCE. (a) When the department finds that a local governmental unit
5 has not requested a determination under sub. (3) (am) or that a local governmental
6 unit, contractor, or subcontractor has not physically incorporated a determination
7 into a contract or subcontract as required under this section or has not notified a
8 minor subcontractor of a determination in the manner prescribed by the department
9 by rule promulgated under sub. (3) (dm), the department shall notify the local
10 governmental unit, contractor, or subcontractor of the noncompliance and shall file
11 the determination with the local governmental unit, contractor, or subcontractor
12 within 30 days after the notice.

13 (b) Upon completion of a project of public works and before receiving final
14 payment for his or her work on the project, each agent or subcontractor shall furnish
15 the contractor with an affidavit stating that the agent or subcontractor has complied
16 fully with the requirements of this section. A contractor may not authorize final
17 payment until the affidavit is filed in proper form and order.

18 (c) Upon completion of a project of public works and before receiving final
19 payment for his or her work on the project, each contractor shall file with the local
20 governmental unit authorizing the work an affidavit stating that the contractor has
21 complied fully with the requirements of this section and that the contractor has
22 received an affidavit under par. (b) from each of the contractor's agents and
23 subcontractors. A local governmental unit may not authorize a final payment until
24 the affidavit is filed in proper form and order. If a local governmental unit authorizes
25 a final payment before an affidavit is filed in proper form and order or if the

1 department determines, based on the greater weight of the credible evidence, that
2 any person performing the work specified in sub. (4) has been or may have been paid
3 less than the prevailing wage rate or less than 1.5 times the hourly basic rate of pay
4 for all hours worked in excess of the prevailing hours of labor and requests that the
5 local governmental unit withhold all or part of the final payment, but the local
6 governmental unit fails to do so, the local governmental unit is liable for all back
7 wages payable up to the amount of the final payment.

8 (10) RECORDS; INSPECTION; ENFORCEMENT. (a) Each contractor, subcontractor, or
9 contractor's or subcontractor's agent that performs work on a project of public works
10 that is subject to this section shall keep full and accurate records clearly indicating
11 the name and trade or occupation of every individual performing the work described
12 in sub. (4) and an accurate record of the number of hours worked by each of those
13 individuals and the actual wages paid for the hours worked.

14 (b) The department or the contracting local governmental unit may demand
15 and examine, and every contractor, subcontractor, and contractor's or
16 subcontractor's agent shall keep, and furnish upon request by the department or
17 local governmental unit, copies of payrolls and other records and information
18 relating to the wages paid to individuals performing the work described in sub. (4)
19 for work to which this section applies. The department may inspect records in the
20 manner provided in ch. 103. Every contractor, subcontractor, or agent performing
21 work on a project of public works that is subject to this section is subject to the
22 requirements of ch. 103 relating to the examination of records.

23 (c) If requested by any person, the department shall inspect the payroll records
24 of any contractor, subcontractor, or agent performing work on a project of public
25 works that is subject to this section as provided in this paragraph to ensure

1 compliance with this section. On receipt of such a request, the department shall
2 request that the contractor, subcontractor, or agent submit to the department a
3 certified record of the information specified in par. (a), other than personally
4 identifiable information relating to an employee of the contractor, subcontractor, or
5 agent, for no longer than a 4-week period. The department may request that a
6 contractor, subcontractor, or agent submit those records no more than once per
7 calendar quarter for each project of public works on which the contractor,
8 subcontractor, or agent is performing work. The department may not charge a
9 requester a fee for obtaining that information. Certified records submitted to the
10 department under this paragraph are open for public inspection and copying under
11 s. 19.35 (1).

12 (d) Section 103.005 (5) (f), (11), (12), and (13) applies to this section, except that
13 s. 103.005 (12) (a) does not apply to a person who fails to provide any information to
14 the department to assist the department in determining prevailing wage rates under
15 sub. (3) (am) or (ar). Section 111.322 (2m) applies to discharge and other
16 discriminatory acts arising in connection with any proceeding under this section,
17 including proceedings under sub. (11) (a).

18 **(11) LIABILITY AND PENALTIES.** (a) 1. A contractor, subcontractor, or contractor's
19 or subcontractor's agent who fails to pay the prevailing wage rate determined by the
20 department under sub. (3) or who pays less than 1.5 times the hourly basic rate of
21 pay for all hours worked in excess of the prevailing hours of labor is liable to any
22 affected employee in the amount of his or her unpaid wages or his or her unpaid
23 overtime compensation and in an additional amount as liquidated damages as
24 provided under subd. 2. or 3., whichever is applicable.

1 2. If the department determines upon inspection under sub. (10) (b) or (c) that
2 a contractor, subcontractor, or contractor's or subcontractor's agent has failed to pay
3 the prevailing wage rate determined by the department under sub. (3) or has paid
4 less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the
5 prevailing hours of labor, the department shall order the contractor to pay to any
6 affected employee the amount of his or her unpaid wages or his or her unpaid
7 overtime compensation and an additional amount equal to 100 percent of the amount
8 of those unpaid wages or that unpaid overtime compensation as liquidated damages
9 within a period specified by the department in the order.

10 3. In addition to or in lieu of recovering the liability specified in subd. 1. as
11 provided in subd. 2., any employee for and on behalf of that employee and other
12 employees similarly situated may commence an action to recover that liability in any
13 court of competent jurisdiction. If the court finds that a contractor, subcontractor,
14 or contractor's or subcontractor's agent has failed to pay the prevailing wage rate
15 determined by the department under sub. (3) or has paid less than 1.5 times the
16 hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor,
17 the court shall order the contractor, subcontractor, or agent to pay to any affected
18 employee the amount of his or her unpaid wages or his or her unpaid overtime
19 compensation and an additional amount equal to 100 percent of the amount of those
20 unpaid wages or that unpaid overtime compensation as liquidated damages.

21 5. No employee may be a party plaintiff to an action under subd. 3. unless the
22 employee consents in writing to become a party and the consent is filed in the court
23 in which the action is brought. Notwithstanding s. 814.04 (1), the court shall, in
24 addition to any judgment awarded to the plaintiff, allow reasonable attorney fees
25 and costs to be paid by the defendant.

1 (b) 1. Except as provided in subds. 2., 4., and 6., any contractor, subcontractor,
2 or contractor's or subcontractor's agent who violates this section may be fined not
3 more than \$200 or imprisoned for not more than 6 months or both. Each day that
4 any violation continues is a separate offense.

5 2. Whoever induces any individual who seeks to be or is employed on any
6 project of public works that is subject to this section to give up, waive, or return any
7 part of the wages to which the individual is entitled under the contract governing the
8 project, or who reduces the hourly basic rate of pay normally paid to an individual
9 for work on a project that is not subject to this section during a week in which the
10 individual works both on a project of public works that is subject to this section and
11 on a project that is not subject to this section, by threat not to employ, by threat of
12 dismissal from employment, or by any other means is guilty of an offense under s.
13 946.15 (1).

14 3. Any individual employed on a project of public works that is subject to this
15 section who knowingly allows a contractor, subcontractor, or contractor's or
16 subcontractor's agent to pay him or her less than the prevailing wage rate set forth
17 in the contract governing the project, who gives up, waives, or returns any part of the
18 compensation to which he or she is entitled under the contract, or who gives up,
19 waives, or returns any part of the compensation to which he or she is normally
20 entitled for work on a project that is not subject to this section during a week in which
21 the individual works both on a project of public works that is subject to this section
22 and on a project that is not subject to this section, is guilty of an offense under s.
23 946.15 (2).

24 4. Whoever induces any individual who seeks to be or is employed on any
25 project of public works that is subject to this section to allow any part of the wages

1 to which the individual is entitled under the contract governing the project to be
2 deducted from the individual's pay is guilty of an offense under s. 946.15 (3), unless
3 the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is
4 working on a project that is subject to 40 USC 3142.

5 5. Any individual who is employed on a project of public works that is subject
6 to this section who knowingly allows any part of the wages to which he or she is
7 entitled under the contract governing the project to be deducted from his or her pay
8 is guilty of an offense under s. 946.15 (4), unless the deduction would be allowed
9 under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject
10 to 40 USC 3142.

11 6. Subdivision 1. does not apply to any person who fails to provide any
12 information to the department to assist the department in determining prevailing
13 wage rates under sub. (3) (am) or (ar).

14 (12) DEPARTMENT. (a) Except as provided under pars. (b) and (c), the department
15 shall notify any local governmental unit applying for a determination under sub. (3)
16 of the names of all persons that the department has found to have failed to pay the
17 prevailing wage rate determined under sub. (3) or has found to have paid less than
18 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing
19 hours of labor at any time in the preceding 3 years. The department shall include
20 with each name the address of the person and shall specify when the person failed
21 to pay the prevailing wage rate and when the person paid less than 1.5 times the
22 hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor.
23 A local governmental unit may not award any contract to the person unless otherwise
24 recommended by the department or unless 3 years have elapsed from the date the

1 department issued its findings or the date of final determination by a court of
2 competent jurisdiction, whichever is later.

3 (b) The department may not include in a notification under par. (a) the name
4 of any person on the basis of having subcontracted a contract for a project of public
5 works to a person that the department has found to have failed to pay the prevailing
6 wage rate determined under sub. (3) or has found to have paid less than 1.5 times
7 the hourly basic rate of pay for all hours worked in excess of the prevailing hours of
8 labor.

9 (c) This subsection does not apply to any contractor, subcontractor, or agent
10 who in good faith commits a minor violation of this section, as determined on a
11 case-by-case basis through administrative hearings with all rights to due process
12 afforded to all parties or who has not exhausted or waived all appeals.

13 (d) Any person submitting a bid or negotiating a contract on a project of public
14 works that is subject to this section shall, on the date the person submits the bid or
15 negotiates the contract, identify any construction business in which the person, or
16 a shareholder, officer, or partner of the person, if the person is a business, owns, or
17 has owned at least a 25 percent interest on the date the person submits the bid or
18 negotiates the contract or at any other time within 3 years preceding the date the
19 person submits the bid or negotiates the contract, if the business has been found to
20 have failed to pay the prevailing wage rate determined under sub. (3) or to have paid
21 less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the
22 prevailing hours of labor.

23 (e) The department shall promulgate rules to administer this subsection.

24 **SECTION 804.** 66.1105 (2) (f) 2. d. of the statutes is amended to read:

INS
277-23
(-2234/a)

1 66.1105 (2) (f) 2. d. Cash grants made by the city to owners, lessees, or
2 developers of land that is located within the tax incremental district unless the grant
3 recipient has signed a development agreement with the city, a copy of which shall be
4 sent to the appropriate joint review board or, if that joint review board has been
5 dissolved, retained by the city in the official records for that tax incremental district.
6 The total of all cash grants that are made under subd. 2. d. may not exceed 20 percent
7 of the total project costs of the tax incremental district, including financing costs
8 attributable to the grants.

9 **SECTION 805.** 66.1105 (4) (f) of the statutes is amended to read:

10 66.1105 (4) (f) Adoption by the planning commission of a project plan for each
11 tax incremental district and submission of the plan to the local legislative body. The
12 plan shall include a statement listing the kind, number and location of all proposed
13 public works or improvements within the district or, to the extent provided in sub.
14 (2) (f) 1. k. and 1. n., outside the district, an economic feasibility study, a detailed list
15 of estimated project costs, and a description of the methods of financing all estimated
16 project costs and the time when the related costs or monetary obligations are to be
17 incurred. The project plan shall also contain alternative projections of the district's
18 finances and economic feasibility under different economic situations, including the
19 pace of development in the district being slower than expected and the rate of
20 property value growth in the district being lower than expected. The plan shall also
21 include a map showing existing uses and conditions of real property in the district;
22 a map showing proposed improvements and uses in the district; proposed changes
23 of zoning ordinances, master plan, if any, map, building codes and city ordinances;
24 a list of estimated nonproject costs; and a statement of the proposed method for the
25 relocation of any persons to be displaced. The plan shall indicate how creation of the

1 tax incremental district promotes the orderly development of the city. The city shall
2 include in the plan an opinion of the city attorney or of an attorney retained by the
3 city advising whether the plan is complete and complies with this section.

4 **SECTION 806.** 66.1105 (6) (c) of the statutes is amended to read:

5 66.1105 (6) (c) Except for tax increments allocated under par. (d), (dm), (e), (f),
6 or (g), or erroneous reporting of value increments as described in par. (h), all tax
7 increments received with respect to a tax incremental district shall, upon receipt by
8 the city treasurer, be deposited into a special fund for that district. The city treasurer
9 may deposit additional moneys into such fund pursuant to an appropriation by the
10 common council. No moneys may be paid out of such fund except to pay project costs
11 with respect to that district, to reimburse the city for such payments, to pay project
12 costs of a district under par. (d), (dm), (e), (f), or (g), to pay property tax
13 reimbursements as described under par. (h), or to satisfy claims of holders of bonds
14 or notes issued with respect to such district. Subject to par. (d), (dm), (e), (f), or (g),
15 moneys paid out of the fund to pay project costs with respect to a district may be paid
16 out before or after the district is terminated under sub. (7). Subject to any agreement
17 with bondholders, moneys in the fund may be temporarily invested in the same
18 manner as other city funds if any investment earnings are applied to reduce project
19 costs. After all project costs and all bonds and notes with respect to the district have
20 been paid or the payment thereof provided for, subject to any agreement with
21 bondholders, if there remain in the fund any moneys that are not allocated under par.
22 (d), (dm), (e), (f), or (g), they shall be paid over to the treasurer of each county, school
23 district or other tax levying municipality or to the general fund of the city in the
24 amounts that belong to each respectively, having due regard for that portion of the

1 moneys, if any, that represents tax increments not allocated to the city and that
2 portion, if any, that represents voluntary deposits of the city into the fund.

3 **SECTION 807.** 66.1105 (6) (h) of the statutes is created to read:

4 66.1105 (6) (h) For property values reported to the department of revenue in
5 2018, if a city erroneously reports a higher value increment for its tax incremental
6 districts in an aggregate amount of at least \$50 million, that city's tax incremental
7 districts may transfer the excess tax increments collected resulting from this error
8 directly to the city's general fund for the sole purpose of reimbursing taxpayers for
9 the resulting erroneously higher property tax rates imposed on the taxpayers. A city
10 that acts under this paragraph shall verify with the department of revenue the
11 amounts being transferred and disbursed before those transactions may take place.

12 **SECTION 808.** 66.1201 (2m) of the statutes is amended to read:

13 66.1201 (2m) DISCRIMINATION. Persons otherwise entitled to any right, benefit,
14 facility, or privilege under ss. 66.1201 to 66.1211 may not be denied the right, benefit,
15 facility, or privilege in any manner for any purpose nor be discriminated against
16 because of sex, race, color, creed, or sexual orientation; status as a victim of domestic
17 abuse, sexual assault, or stalking, as defined in s. 106.50 (1m) (u); whether the
18 person holds, or has applied for, a registry identification card, as defined in s. 146.44
19 (1) (g), has been the subject of a written certification, as defined in s. 146.44 (1) (h),
20 or is or has been a member of a treatment team, as defined in s. 961.01 (20t); or
21 national origin.

22 **SECTION 809.** 66.1213 (3) of the statutes is amended to read:

23 66.1213 (3) DISCRIMINATION. Persons otherwise entitled to any right, benefit,
24 facility, or privilege under this section may not be denied the right, benefit, facility,
25 or privilege in any manner for any purpose nor be discriminated against because of

← 11/5
280-
22

1 sex, race, color, creed, or sexual orientation; status as a victim of domestic abuse,
2 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person
3 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),
4 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or
5 has been a member of a treatment team, as defined in s. 961.01 (20t); or national
6 origin.

7 **SECTION 810.** 66.1301 (2m) of the statutes is amended to read:

8 66.1301 (2m) DISCRIMINATION. Persons entitled to any right, benefit, facility,
9 or privilege under ss. 66.1301 to 66.1329 may not be denied the right, benefit, facility,
10 or privilege in any manner for any purpose nor be discriminated against because of
11 sex, race, color, creed, or sexual orientation; status as a victim of domestic abuse,
12 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person
13 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),
14 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or
15 has been a member of a treatment team, as defined in s. 961.01 (20t); or national
16 origin.

17 **SECTION 811.** 66.1331 (2m) of the statutes is amended to read:

18 66.1331 (2m) DISCRIMINATION. Persons otherwise entitled to any right, benefit,
19 facility, or privilege under this section may not be denied the right, benefit, facility,
20 or privilege in any manner for any purpose nor be discriminated against because of
21 sex, race, color, creed, or sexual orientation; status as a victim of domestic abuse,
22 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person
23 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),
24 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or

— 173
281-
7

← 173
281-
17

1 has been a member of a treatment team, as defined in s. 961.01 (20t); or national
2 origin.

3 **SECTION 812.** 66.1333 (3) (e) 2. of the statutes is amended to read:

4 66.1333 (3) (e) 2. Persons otherwise entitled to any right, benefit, facility, or
5 privilege under this section may not be denied the right, benefit, facility, or privilege
6 in any manner for any purpose nor be discriminated against because of sex, race,
7 color, creed, or sexual orientation; status as a victim of domestic abuse, sexual
8 assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person holds, or
9 has applied for, a registry identification card, as defined in s. 146.44 (1) (g), has been
10 the subject of a written certification, as defined in s. 146.44 (1) (h), or is or has been
11 a member of a treatment team, as defined in s. 961.01 (20t); or national origin.

12 **SECTION 813.** 67.05 (6a) (a) 2. (intro.) of the statutes is amended to read:

13 67.05 (6a) (a) 2. (intro.) Except as provided under pars. (b) and (c) and subs.
14 (7) and (15), ~~and subject to the limit on the number of referendums that may be called~~
15 ~~in any calendar year under subd. 2. a.,~~ if the board of any school district, or the
16 electors at a regularly called school district meeting, by a majority vote adopt an
17 initial resolution to raise an amount of money by a bond issue, the school district
18 clerk shall, within 10 days, publish notice of such adoption as a class 1 notice under
19 ch. 985 or post the notice as provided under s. 10.05. The notice shall state the
20 maximum amount proposed to be borrowed, the purpose of the borrowing, that the
21 resolution was adopted under this subdivision and the place where and the hours
22 during which the resolution may be inspected. The school board shall also do one of
23 the following:

24 **SECTION 814.** 67.05 (6a) (a) 2. a. of the statutes is amended to read:

ML
282
12

1 67.05 (6a) (a) 2. a. Direct the school district clerk to submit the resolution to
2 the electors for approval or rejection at the next regularly scheduled spring primary
3 or election or partisan primary or general election, provided such election is to be
4 held not earlier than 70 days after the adoption of the resolution. ~~A school board may~~
5 ~~proceed under this subd. 2. a. and under s. 121.91 (3) (a) 1. no more than 2 times in~~
6 ~~any calendar year.~~ The resolution shall not be effective unless adopted by a majority
7 of the school district electors voting at the referendum.

8 **SECTION 815.** 67.05 (6a) (am) 1. of the statutes is amended to read:

9 67.05 (6a) (am) 1. If the public hearing under par. (a) 2. b. is for informational
10 purposes only and, within 30 days after the public hearing, a petition is filed with the
11 school district clerk for a referendum on the resolution signed by at least 7,500
12 electors of the school district or at least 20 percent of the school district electors, as
13 determined under s. 115.01 (13), whichever is less, the resolution shall not be
14 effective unless adopted by a majority of the school district electors voting at the
15 referendum. ~~Subject to the limit therein, the~~ The school board shall hold the
16 referendum in accordance with par. (a) 2. a. The question submitted shall be whether
17 the initial resolution shall or shall not be approved.

18 **SECTION 816.** 67.12 (12) (h) of the statutes is amended to read:

19 67.12 (12) (h) Paragraph (e) 2. does not apply to borrowing by the school board
20 of a school district created by a reorganization under s. 117.105, or by the school
21 board from which territory is detached to create a school district under s. 117.105,
22 for the purpose of financing any assets or liabilities apportioned to the school district
23 or assets apportioned to another school district under s. 117.105 (1m), or (2m), ~~or~~
24 (4m).

25 **SECTION 817.** 70.03 (1) of the statutes is amended to read:

1 70.03 (1) In chs. 70 to 76, 78, and 79, “real property,” “real estate,” and “land”
2 include not only the land itself but all buildings and, fixtures, improvements thereon,
3 and all fixtures and, leases, rights, and privileges appertaining thereto, including
4 assets that cannot be taxed separately as real property, but are inextricably
5 intertwined with the real property, enable the real property to achieve its highest and
6 best use, and are transferable to future owners, except as provided in sub. (2) and
7 except that for the purpose of time-share property, as defined in s. 707.02 (32), real
8 property does not include recurrent exclusive use and occupancy on a periodic basis
9 or other rights, including, but not limited to, membership rights, vacation services,
10 and club memberships. In this subsection, “lease” means a right in real estate that
11 is related primarily to the property and not to the labor, skill, or business acumen of
12 the property owner or tenant. In this subsection, “highest and best use” has the
13 meaning given in s. 70.32 (1).

14 **SECTION 818.** 70.11 (1) of the statutes is amended to read:

15 70.11 (1) PROPERTY OF THE STATE. Property owned by this state except land
16 contracted to be sold by the state. This exemption shall not apply to land conveyed
17 after September, 1933, to this state or for its benefit while the grantor or others for
18 the grantor’s benefit are permitted to occupy the land or part thereof in consideration
19 for the conveyance; nor shall it apply to land devised to the state or for its benefit
20 while another person is permitted by the will to occupy the land or part thereof. This
21 exemption shall not apply to any property acquired by the department of veterans
22 affairs under s. 45.32 (5) and (7), 2017 stats., or to the property of insurers
23 undergoing rehabilitation or liquidation under ch. 645. Property exempt under this
24 subsection includes general property owned by the state and leased to a private,

1 nonprofit corporation that operates an Olympic ice training center, regardless of the
2 use of the leasehold income.

3 **SECTION 819.** 70.32 (1) of the statutes is amended to read:

4 70.32 (1) Real property shall be valued by the assessor in the manner specified
5 in the Wisconsin property assessment manual provided under s. 73.03 (2a) at its
6 highest and best use from actual view or from the best information that the assessor
7 can practicably obtain, at the full value which could ordinarily be obtained therefor
8 at private sale. In determining the value, the assessor shall consider recent
9 arm's-length sales of the property to be assessed if according to professionally
10 acceptable appraisal practices those sales conform to recent arm's-length sales of
11 reasonably comparable property; recent arm's-length sales of reasonably
12 comparable property; and all factors that, according to professionally acceptable
13 appraisal practices, affect the value of the property to be assessed. In this subsection,
14 "arm's-length sale" means a sale between a willing buyer and willing seller, neither
15 being under compulsion to buy or sell and each being familiar with the attributes of
16 the property sold. In this subsection, "highest and best use" means the specific use
17 of the property as of the current assessment date or a higher use to which the
18 property can be expected to be put before the next assessment date, if the use is
19 legally permissible, physically possible, not highly speculative, and financially
20 feasible and provides the highest net return. When the current use of a property is
21 the highest and best use of that property, value in the current use equals full market
22 value. In this subsection, "legally permissible" does not include a conditional use
23 that has not been granted as of the assessment date.

24 **SECTION 820.** 70.32 (1b) of the statutes is created to read:

1 **70.32 (1b)** In determining the value of real property under sub. (1), the assessor
2 shall consider, as part of the valuation under sub. (1), any lease provisions and actual
3 rent pertaining to a property and affecting its value, including the lease provisions
4 and rent associated with a sale and leaseback of the property, if all such lease
5 provisions and rent are the result of an arm's-length transaction involving persons
6 who are not related, as provided under section 267 of the Internal Revenue Code for
7 the year of the transaction. In this subsection, an "arm's-length transaction" means
8 an agreement between willing parties, neither being under compulsion to act and
9 each being familiar with the attributes of the property.

10 **SECTION 821.** 70.32 (1d) of the statutes is created to read:

11 **70.32 (1d) (a)** To determine the value of property using generally accepted
12 appraisal methods, the assessor shall consider all of the following as comparable to
13 the property being assessed:

14 1. Sales or rentals of properties exhibiting the same or a similar highest and
15 best use, as defined in sub. (1), with placement in the same real estate market
16 segment.

17 2. Sales or rentals of properties that are similar to the property being assessed
18 with regard to age, condition, use, type of construction, location, design, physical
19 features, and economic characteristics, including similarities in occupancy and the
20 potential to generate rental income. For purposes of this subdivision, such
21 properties may be found locally, regionally, or nationally.

22 (b) For purposes of par. (a), a property is not comparable if any of the following
23 applies:

24 1. At or before the time of sale, the seller places any deed restriction on the
25 property that changes the highest and best use, as defined in sub. (1), of the property,

1 or prohibits competition, so that it no longer qualifies as a comparable property
2 under par. (a) 1. or 2. and the property being assessed lacks such a restriction.

3 2. The property is dark property and the property being assessed is not dark
4 property. In this subdivision, "dark property" means property that is vacant or
5 unoccupied beyond the normal period for property in the same real estate market
6 segment. For purposes of this subdivision, what is considered vacant or unoccupied
7 beyond the normal period may vary depending on the property location.

8 (c) For purposes of par. (a), "real estate market segment" means a pool of
9 potential buyers and sellers that typically buy or sell properties similar to the
10 property being assessed, including potential buyers who are investors or
11 owner-occupants. For purposes of this paragraph, and depending on the type of
12 property being assessed, the pool of potential buyers and sellers may be found locally,
13 regionally, nationally, or internationally.

14 (d) The department of revenue shall assist local assessors with implementing
15 and applying this subsection.

16 **SECTION 822.** 71.01 (1as) of the statutes is repealed.

17 **SECTION 823.** 71.01 (6) (c) of the statutes is repealed.

18 **SECTION 824.** 71.01 (6) (j) 3. m. of the statutes is created to read:

19 71.01 (6) (j) 3. m. Sections 101 (m), (n), (o), (p), and (q) and 104 (a) of division
20 U of P.L. 115-141.

21 **SECTION 825.** 71.01 (6) (k) 3. of the statutes is amended to read:

22 71.01 (6) (k) 3. For purposes of this paragraph, "Internal Revenue Code" does
23 not include amendments to the federal Internal Revenue Code enacted after
24 December 31, 2016, except that "Internal Revenue Code" includes sections 11024,
25 11025, and 13543 of P.L. 115-97 and sections 40307 and 40413 of P.L. 115-123.

1 **SECTION 826.** 71.01 (6) (L) 1. of the statutes is amended to read:

2 71.01 **(6)** (L) 1. For taxable years beginning after December 31, 2017, and
3 before January 1, 2019, for individuals and fiduciaries, except fiduciaries of nuclear
4 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
5 Internal Revenue Code as amended to December 31, 2017, except as provided in
6 subds. 2. and 3. and s. 71.98 and subject to subd. 4.

7 **SECTION 827.** 71.01 (6) (L) 4. of the statutes is amended to read:

8 71.01 **(6)** (L) 4. For purposes of this paragraph, the provisions of federal public
9 laws that directly or indirectly affect the Internal Revenue Code, as defined in this
10 paragraph, apply for Wisconsin purposes at the same time as for federal purposes,
11 except that changes made by P.L. 115-63 and sections 11026, 11027, 11028, 13207,
12 13306, 13307, 13308, 13311, 13312, 13501, 13705, 13821, and 13823 of P.L. 115-97
13 first apply for taxable years beginning after December 31, 2017.

14 **SECTION 828.** 71.01 (6) (m) of the statutes is created to read:

15 71.01 **(6)** (m) 1. For taxable years beginning after December 31, 2018, for
16 individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or
17 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
18 as amended to December 31, 2018, except as provided in subds. 2. and 3. and s. 71.98
19 and subject to subd. 4.

20 2. For purposes of this paragraph, "Internal Revenue Code" does not include
21 the following provisions of federal public laws for taxable years beginning after
22 December 31, 2018: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L.
23 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L.
24 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of
25 P.L. 109-222; sections 104 and 307 of P.L. 109-432; sections 8233 and 8235 of P.L.

1 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section
2 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections
3 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1241, 1251,
4 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L.
5 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760 of P.L.
6 111-312; section 1106 of P.L. 112-95; sections 104, 318, 322, 323, 324, 326, 327, and
7 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division
8 P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to
9 171, 189, 191, 307, 326, and 411 of division Q of P.L. 114-113; sections 11011, 13201
10 (a) to (e) and (g), 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213,
11 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97; sections
12 40304, 40305, 40306, and 40412 of P.L. 115-123; section 101 (c) of division T of P.L.
13 115-141; and sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and
14 (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of
15 division U of P.L. 115-141.

16 3. For purposes of this paragraph, "Internal Revenue Code" does not include
17 amendments to the federal Internal Revenue Code enacted after December 31, 2018.

18 4. For purposes of this paragraph, the provisions of federal public laws that
19 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
20 apply for Wisconsin purposes at the same time as for federal purposes, except that
21 changes made by sections 11012, 13221, 13301, 13304 (a) and (b), 13531, and 13601
22 of P.L. 115-97, 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309,
23 40311, 40414, 41101, 41107, 41115, and 41116 of PL. 115-123 and section 101 (a), (b),
24 and (h) of division U of P.L. 115-141 apply for taxable years beginning after
25 December 31, 2018.

1 **SECTION 829.** 71.01 (7g) of the statutes is created to read:

2 71.01 (7g) For purposes of sub. (6) (b), 2013 stats., "Internal Revenue Code"
3 includes section 109 of division U of P.L. 115-141.

4 **SECTION 830.** 71.01 (8j) of the statutes is created to read:

5 71.01 (8j) For purposes of ss. 71.05 (6) (a) 30., 71.21 (7), 71.26 (3) (e) 4., 71.34
6 (1k) (o), and 71.45 (2) (a) 20., "moving expenses" means expenses incurred to move
7 the operation of a business, including all of the following:

8 (a) Vehicle rentals.

9 (b) Storage rentals.

10 (c) Moving company expenses for packing, unpacking, and transportation.

11 (d) Consulting fees and surveys.

12 (e) Brokerage commissions or fees.

13 (f) Architecture, design, and remodeling expenses.

14 (g) Expenses paid or incurred to sell property in this state.

15 (h) Loss on the sale of property in this state.

16 (i) Lease cancellation fees.

17 (j) Expenses paid or incurred for professional services, including legal services.

18 (k) Utility fees.

19 (L) Employee wages.

20 (m) Reimbursement of an employee's expenses.

21 (n) The cost of meals, lodging, and fuel.

22 (o) Mileage deductions for vehicle use.

23 **SECTION 831.** 71.04 (7) (dh) 3. of the statutes is amended to read:

24 71.04 (7) (dh) 3. ~~Except as provided in subd. 4.,~~ if If the purchaser of a service
25 receives the benefit of a service in more than one state, the gross receipts from the

1 performance of the service are included in the numerator of the sales factor according
2 to the portion of the service received in this state.

3 **SECTION 832.** 71.04 (7) (dh) 4. of the statutes is repealed.

4 **SECTION 833.** 71.04 (7) (dj) 1. (intro.) of the statutes is renumbered 71.04 (7)
5 (dj) (intro.) and amended to read:

6 71.04 (7) (dj) (intro.) Except as provided in ~~subd. 2.~~ and par. (df), gross royalties
7 and other gross receipts received for the use or license of intangible property,
8 including patents, copyrights, trademarks, trade names, service names, franchises,
9 licenses, plans, specifications, blueprints, processes, techniques, formulas, designs,
10 layouts, patterns, drawings, manuals, technical know-how, contracts, and customer
11 lists, are sales in this state if any of the following applies:

12 **SECTION 834.** 71.04 (7) (dj) 1. a. of the statutes is renumbered 71.04 (7) (dj) 1m.
13 and amended to read:

14 71.04 (7) (dj) 1m. The purchaser or licensee uses the intangible property in the
15 operation of a trade or business at a location in this state. ~~Except as provided in subd.~~
16 ~~2.,~~ if If the purchaser or licensee uses the intangible property in the operation of a
17 trade or business in more than one state, the gross royalties and other gross receipts
18 from the use of the intangible property shall be divided between those states having
19 jurisdiction to impose an income tax on the taxpayer in proportion to the use of the
20 intangible property in those states.

21 **SECTION 835.** 71.04 (7) (dj) 1. b. of the statutes is renumbered 71.04 (7) (dj) 2m.

22 **SECTION 836.** 71.04 (7) (dj) 1. c. of the statutes is renumbered 71.04 (7) (dj) 3m.

23 **SECTION 837.** 71.04 (7) (dj) 2. of the statutes is repealed.

24 **SECTION 838.** 71.04 (7) (g) of the statutes is repealed.

25 **SECTION 839.** 71.05 (1) (c) 14. of the statutes is created to read:

1 71.05 (1) (c) 14. The Wisconsin Health and Educational Facilities Authority
2 under s. 231.03 (6), if the bonds or notes are issued in an amount totaling \$35,000,000
3 or less, and to the extent that the interest income received is not otherwise exempt
4 under this subsection.

5 **SECTION 840.** 71.05 (6) (a) 15. of the statutes is amended to read:

6 71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the
7 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r),
8 (3rm), (3rn), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5e), (5f), (5h), (5i), (5j), (5k), (5r),
9 (5rm), (6n), (8b), (8r), and (10) and not passed through by a partnership, limited
10 liability company, or tax-option corporation that has added that amount to the
11 partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or
12 71.34 (1k) (g).

13 **SECTION 841.** 71.05 (6) (a) 29. of the statutes is created to read:

14 71.05 (6) (a) 29. For an account holder or an account holder's estate, with regard
15 to an account described under s. 71.10 (10):

16 a. Any amount that is distributed to an account holder under s. 71.10 (10) (d)
17 3. or to an account holder's estate under s. 71.10 (10) (d) 4.

18 b. Any amount that is withdrawn from the account for any reason other than
19 payment or reimbursement of eligible costs as defined under s. 71.10 (10) (a) 3.,
20 except that this subd. 29. b. does not apply to the transfer of funds to another account
21 as described under s. 71.10 (10) (c) 4. or funds that are disbursed pursuant to a filing
22 for bankruptcy protection under 11 USC 101 et seq.

23 **SECTION 842.** 71.05 (6) (a) 30. of the statutes is created to read:

24 71.05 (6) (a) 30. The amount deducted under the Internal Revenue Code as
25 moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year

1 to move the taxpayer's Wisconsin business operation, in whole or in part, to a location
2 outside the state or to move the taxpayer's business operation outside the United
3 States.

****NOTE: This is reconciled s. 71.05 (6) (a) 30. This section has been affected by
drafts with the following LRB numbers: -1929/p1 and -1898/p3.

4 **SECTION 843.** 71.05 (6) (b) 9. of the statutes is renumbered 71.05 (6) (b) 9.
5 (intro.) and amended to read:

6 71.05 (6) (b) 9. (intro.) On assets held more than one year and on all assets
7 acquired from a decedent, 30 percent of the capital gain as computed under the
8 ~~internal revenue code~~ Internal Revenue Code, not including capital gains for which
9 the federal tax treatment is determined under section 406 of P.L. 99-514; not
10 including amounts treated as ordinary income for federal income tax purposes
11 because of the recapture of depreciation or any other reason; and not including
12 amounts treated as capital gain for federal income tax purposes from the sale or
13 exchange of a lottery prize. For purposes of this subdivision, the capital gains and
14 capital losses for all assets shall be netted before application of the percentage. For
15 taxable years beginning after December 31, 2018, this subdivision does not apply to
16 any of the following individuals whose federal adjusted gross income in the year to
17 which the subtraction relates exceeds the following threshold amounts, except that
18 for a taxpayer whose federal adjusted gross income, less 30 percent of eligible
19 long-term capital gains from nonfarm assets, is below the specified threshold
20 amount, the taxpayer may claim the subtraction under this subdivision reduced by
21 the amount of the taxpayer's federal adjusted gross income that exceeds the
22 threshold amount:

23 **SECTION 844.** 71.05 (6) (b) 9. a. of the statutes is created to read:

1 71.05 (6) (b) 9. a. For an estate, a trust, a single individual, or an individual who
2 files as a head of household, \$100,000.

3 **SECTION 845.** 71.05 (6) (b) 9. b. of the statutes is created to read:

4 71.05 (6) (b) 9. b. For a married couple who files a joint return, \$150,000.

5 **SECTION 846.** 71.05 (6) (b) 9. c. of the statutes is created to read:

6 71.05 (6) (b) 9. c. For a married individual who files a separate return, \$75,000.

7 **SECTION 847.** 71.05 (6) (b) 17. of the statutes is repealed.

8 **SECTION 848.** 71.05 (6) (b) 18. of the statutes is repealed.

9 **SECTION 849.** 71.05 (6) (b) 19. c. of the statutes is amended to read:

10 71.05 (6) (b) 19. c. For taxable years beginning before January 1, 2020, for a
11 person who is a nonresident or a part-year resident of this state, modify the amount
12 calculated under subd. 19. b. by multiplying the amount by a fraction the numerator
13 of which is the person's net earnings from a trade or business that are taxable by this
14 state and the denominator of which is the person's total net earnings from a trade
15 or business.

16 **SECTION 850.** 71.05 (6) (b) 19. cm. of the statutes is created to read:

17 71.05 (6) (b) 19. cm. For taxable years beginning after December 31, 2019, for
18 a person who is a nonresident or a part-year resident of this state, modify the amount
19 calculated under subd. 19. b. by multiplying the amount by a fraction the numerator
20 of which is the person's wages, salary, tips, unearned income, and net earnings from
21 a trade or business that are taxable by this state and the denominator of which is the
22 person's total wages, salary, tips, unearned income, and net earnings from a trade
23 or business. In this subdivision, for married persons filing separately "wages, salary,
24 tips, unearned income, and net earnings from a trade or business" means the
25 separate wages, salary, tips, unearned income, and net earnings from a trade or

1 business of each spouse, and for married persons filing jointly “wages, salary, tips,
2 unearned income, and net earnings from a trade or business” means the total wages,
3 salary, tips, unearned income, and net earnings from a trade or business of both
4 spouses.

5 **SECTION 851.** 71.05 (6) (b) 19. d. of the statutes is amended to read:

6 71.05 (6) (b) 19. d. ~~Reduce~~ For taxable years beginning before January 1, 2020,
7 reduce the amount calculated under subd. 19. b. or c. to the person’s aggregate net
8 earnings from a trade or business that are taxable by this state.

9 **SECTION 852.** 71.05 (6) (b) 19. dm. of the statutes is created to read:

10 71.05 (6) (b) 19. dm. For taxable years beginning after December 31, 2019,
11 reduce the amount calculated under subd. 19. b. or cm. to the person’s aggregate
12 wages, salary, tips, unearned income, and net earnings from a trade or business that
13 are taxable by this state.

14 **SECTION 853.** 71.05 (6) (b) 20. of the statutes is repealed.

15 **SECTION 854.** 71.05 (6) (b) 36. of the statutes is repealed.

16 **SECTION 855.** 71.05 (6) (b) 37. of the statutes is repealed.

17 **SECTION 856.** 71.05 (6) (b) 39. of the statutes is repealed.

18 **SECTION 857.** 71.05 (6) (b) 40. of the statutes is repealed.

19 **SECTION 858.** 71.05 (6) (b) 41. of the statutes is repealed.

20 **SECTION 859.** 71.05 (6) (b) 43. d. of the statutes is amended to read:

21 71.05 (6) (b) 43. d. For taxable years beginning after December 31, 2013, and
22 before January 1, 2020, up to \$3,000 if the claimant has one qualified individual and
23 up to \$6,000 if the claimant has more than one qualified individual.

24 **SECTION 860.** 71.05 (6) (b) 49. a. of the statutes is amended to read:

1 71.05 (6) (b) 49. a. Subject to the definitions provided in subd. 49. b. to g. and
2 the limitations specified in subd. 49. h. to j. for taxable years beginning after
3 December 31, 2013, and before January 1, 2019, and subject to the limitation in subd.
4 49. k. for taxable years beginning after December 31, 2017, and before January 1,
5 2019, tuition expenses that are paid by a claimant for tuition for a pupil to attend an
6 eligible institution.

7 **SECTION 861.** 71.05 (6) (b) 49. k. of the statutes is amended to read:

8 71.05 (6) (b) 49. k. For taxable years beginning after December 31, 2017, and
9 before January 1, 2019, no modification may be claimed under this subdivision for
10 an amount paid for tuition expenses, as described under this subdivision, if the
11 source of the payment is an amount withdrawn from a college savings account, as
12 described in s. 224.50.

13 **SECTION 862.** 71.05 (6) (b) 49. L. of the statutes is created to read:

14 71.05 (6) (b) 49. L. No new claim may be filed under this subdivision for a
15 taxable year that begins after December 31, 2018.

16 **SECTION 863.** 71.05 (6) (b) 54. of the statutes is created to read:

17 71.05 (6) (b) 54. For each account an account holder creates under s. 71.10 (10),
18 and subject to s. 71.10 (10) (d), an account holder may subtract an amount of up to
19 \$5,000, or an amount of up to \$10,000 if the account holder files a joint income tax
20 return, for each such account that the account holder deposits into such an account
21 in the taxable year to which the subtraction relates, and any interest, dividends, or
22 other gain that accrues in the account if the interest, dividends, or other gain is
23 redeposited into the account.

24 **SECTION 864.** 71.05 (8) (a) of the statutes is amended to read:

1 71.05 (8) (a) ~~The carry back of losses to reduce income of prior years may be~~
2 ~~permitted for 2 taxable years.~~ There shall be added any amount deducted as a federal
3 net operating loss ~~carry-back or carry-over~~ and there shall be subtracted for the first
4 taxable year for which the subtraction may be made any Wisconsin net operating loss
5 ~~carry-back or carry-forward~~ allowable under par. (b) in an amount not in excess of
6 the Wisconsin taxable income computed before the deduction of the Wisconsin net
7 operating loss ~~carry-back or carry-forward~~.

8 **SECTION 865.** 71.05 (8) (b) 1. of the statutes is renumbered 71.05 (8) (b) and
9 amended to read:

10 71.05 (8) (b) Except as provided in s. 71.80 (25), a Wisconsin net operating loss
11 may be ~~carried back against Wisconsin taxable income of the previous 2 years and~~
12 ~~then~~ carried forward against Wisconsin taxable incomes of the next 20 taxable years,
13 if the taxpayer was subject to taxation under this chapter in the taxable year in which
14 the loss was incurred, to the extent not offset against other income of the year of loss
15 and to the extent not offset against Wisconsin modified taxable income ~~of the 2 years~~
16 ~~preceding the loss and~~ of any year between the loss year and the taxable year for
17 which the loss carry-forward is claimed. In this paragraph, "Wisconsin modified
18 taxable income" means Wisconsin taxable income with the following exceptions: a
19 net operating loss deduction or offset for the loss year or any taxable year ~~before or~~
20 ~~thereafter~~ is not allowed, the deduction for long-term capital gains under subs. (6)
21 (b) 9. and 9m. and (25) is not allowed, the amount deductible for losses from sales or
22 exchanges of capital assets may not exceed the amount includable in income for gains
23 from sales or exchanges of capital assets and "Wisconsin modified taxable income"
24 may not be less than zero.

25 **SECTION 866.** 71.05 (8) (b) 2. of the statutes is repealed.

1 **SECTION 867.** 71.05 (8) (c) of the statutes is repealed.

2 **SECTION 868.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

3 71.07 (2dx) (a) 5. "Member of a targeted group" means a person who resides
4 in an area designated by the federal government as an economic revitalization area,
5 a person who is employed in an unsubsidized job but meets the eligibility
6 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
7 ~~or a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats.,~~
8 ~~or in a trial employment match program job~~ subsidized employment placement, as
9 defined in s. 49.141 (1) ~~(n)~~ (Lm), a person who is eligible for child care assistance
10 under s. 49.155, a person who is a vocational rehabilitation referral, an economically
11 disadvantaged youth, an economically disadvantaged veteran, a supplemental
12 security income recipient, a general assistance recipient, an economically
13 disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC
14 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or a food stamp
15 recipient, if the person has been certified in the manner under s. 71.07 (2dj) (am) 3.,
16 2013 stats., by a designated local agency, as defined in s. 71.07 (2dj) (am) 2., 2013
17 stats.

18 **SECTION 869.** 71.07 (4k) (e) 2. a. of the statutes is amended to read:

19 71.07 (4k) (e) 2. a. ~~The~~ For taxable years beginning after December 31, 2017,
20 and before January 1, 2020, the amount of the claim not used to offset the tax due,
21 not to exceed 10 percent of the allowable amount of the claim under par. (b) 4., 5., or
22 6., shall be certified by the department of revenue to the department of
23 administration for payment ~~by check, share draft, or other draft drawn~~ from the
24 appropriation account under s. 20.835 (2) (d). *Insert 298-21*

25 **SECTION 870.** 71.07 (4k) (e) 2. am. of the statutes is created to read:

1 71.07 (4k) (e) 2. am. For taxable years beginning after December 31, 2019, the
2 amount of the claim not used to offset the tax due, not to exceed 20 percent of the
3 allowable amount of the claim under par. (b) 4., 5., or 6., shall be certified by the
4 department of revenue to the department of administration for payment from the
5 appropriation account under s. 20.835 (2) (d). *Sunset 299-5*

6 **SECTION 871.** 71.07 (4k) (e) 2. b. of the statutes is amended to read:

7 71.07 (4k) (e) 2. b. The amount of the claim not used to offset the tax due and
8 not certified for payment under subd. 2. a. or am. may be carried forward and credited
9 against Wisconsin income taxes otherwise due for the following 15 taxable years to
10 the extent not offset by these taxes otherwise due in all intervening years between
11 the year in which the expense was incurred and the year in which the carry-forward
12 credit is claimed.

13 **SECTION 872.** 71.07 (5) (a) 15. of the statutes is amended to read:

14 71.07 (5) (a) 15. The amount claimed as a deduction for medical care insurance
15 under section 213 of the Internal Revenue Code that is exempt from taxation under
16 s. 71.05 (6) (b) ~~17. to 20.~~ 19., 35., ~~36., 37., 38., 39., 40., 41.,~~ and 42. and the amount
17 claimed as a deduction for a long-term care insurance policy under section 213 (d)
18 (1) (D) of the Internal Revenue Code, as defined in section 7702B (b) of the Internal
19 Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 26.

20 **SECTION 873.** 71.07 (5m) (e) of the statutes is created to read:

21 71.07 (5m) (e) *Sunset.* No credit may be claimed under this subsection for
22 taxable years beginning after December 31, 2018.

23 **SECTION 874.** 71.07 (5me) of the statutes is created to read:

24 71.07 (5me) FAMILY AND INDIVIDUAL REINVESTMENT CREDIT. (a) *Definitions.* In
25 this subsection:

1 1. "Claimant" means an individual who is eligible to claim the credit under this
2 subsection.

3 2. "Household" means a claimant and an individual related to the claimant as
4 husband or wife.

5 3. "Net tax liability" means a claimant's income tax liability after he or she
6 completes the computations for nonrefundable credits listed in s. 71.10 (4) (a) to (gy).

7 (b) *Filing claims.* For taxable years beginning after December 31, 2018, and
8 subject to the limitations provided in this subsection, a claimant may claim as a
9 credit against the tax imposed under s. 71.02, up to the amount of those taxes, one
10 of the following amounts:

11 1. If the claimant is single or files as a head of household and his or her adjusted
12 gross income is less than \$80,000 in the year to which the claim relates, the greater
13 of \$100 or an amount equal to 10 percent of his or her net tax liability.

14 2. If the claimant is single or files as a head of household and his or her adjusted
15 gross income is at least \$80,000 but less than \$100,000 in the year to which the claim
16 relates, an amount that is calculated as follows:

17 a. Calculate the value of a fraction, the denominator of which is \$20,000 and
18 the numerator of which is the difference between the claimant's adjusted gross
19 income and \$80,000.

20 b. Subtract from 1.0 the amount that is calculated under subd. 2. a.

21 c. Multiply the amount that is calculated under subd. 2. b. by 10 percent.

22 d. Multiply the amount of the claimant's net income tax liability by the amount
23 that is calculated under subd. 2. c.

24 3. If the claimant is married and filing jointly and the sum of the claimant's
25 adjusted gross income and his or her spouse's adjusted gross income is less than